

LAVERSTOCK & FORD PARISH COUNCIL

Report PC26.084 Finance Report May 2026 (for June 2026 meeting)

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

Date: 13th June 2026

Author: Andrew Prince, RFO

1. Report Summary.

- 1.1 This report presents a summary of the Council's finances up to 31st May 2026. The report also lists payments that require the approval of the Council. Monthly finance checks have been carried out by Cllr Waller.

2. Summary of Income & Expenditure

- 2.1 The Summary Report for Revenue Income & Expenditure for the period 1st April 2026 to 31st May 2026, is attached at Annex 1. Total receipts £373,418.30 ex vat including the first 50% of the Precept and an S106 payment of £143,820.90 for the Westside Close development. Total Revenue payments were £64,070.53 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 two months there should be 83.33% of Revenue budget remaining. The actual figure is 86.1%

3. Bank Reconciliation.

- 3.1 A Bank Reconciliation at the end of May was carried out by Cllr Waller.
- 3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 31st May were £2,107,915.59.

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

- 4.1 Annex 3 to this report lists the debit card, direct debit & standing order payments made in May 2026.
- 4.2 Total payments of **£2,441.55** require the retrospective authorisation of the Council.

5. BACS Payments in June 2026.

- 5.1 Annex 4 to this report lists the BACS payments, including salaries and councillor allowances, that are scheduled for payment in June 2026.
- 5.2 A total of **£28,503.83** requires the authorisation of the Council. There are no payments from Earmarked Reserves. Monthly salary payments are £15,400.40.

- 5.3 **Extra BACS payment.** If the resolution at PC26.081, to appoint Age UK Wiltshire to provide a Community Connector service, is approved, a further payment of **£8,500** will require the authorisation of the Council. This will include £3,500 from the Community Connector Project earmarked reserve.

6. Treasury Deposits.

- 6.1 £2,055,402.71 was held on deposit on 31st May 2026.
- 6.2 **Lloyds.** £275,092.97 is invested in a 95-Day Notice account that yielded £574.22 interest at 2.63%.
- 6.3 **CCLA.** £1,780,309.74 is invested in the Public Sector Deposit Fund and earned a dividend of £4,701.51 in May. The dividend was re-invested. The current yield is 3.79%. £100,000 was invested on receipt of S106 contributions arising from the Westside Close development.
- 6.4 Total interest and dividend earned in May 2026 were £5,275.73. The monthly budget is £4,500.

7. Reserves.

- 7.1 Earmarked Reserves held on 16th June, after all payments have been made, will be **£1,806,008.35**. 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 | £1,126,864.64 |
| • Play Area Improvement & Youth & Adult | £217,102.38 |
| • HP Pavilion Parish Office Rebuild | £75,476.87 |
| • Miscellaneous inc. Grants, CEV & Age Support | £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 **£2,441.55** and the BACS payments of **£28,503.83** plus an extra **£8,500** if PC26.081 is approved.
- 8.3 That the Council notes the report on Treasury Deposits and Reserves.

Cost Centre Group - Revenue Account (Between 01/04/2026 and 31/05/2026)

Administration

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				243,000.00	34,647.78	208,352.22	208,352.22 (85%)
10	Mileage				2,850.00	358.25	2,491.75	2,491.75 (87%)
11	Office Sundries & Expenses				5,750.00	851.00	4,899.00	4,899.00 (85%)
12	Equipment & IT				1,000.00		1,000.00	1,000.00 (100%)
13	Professional Fees				12,000.00	3,996.75	8,003.25	8,003.25 (66%)
14	Subscriptions				2,500.00	1,453.04	1,046.96	1,046.96 (41%)
15	Insurance				7,300.00	7,008.52	291.48	291.48 (3%)
16	Grants				10,000.00		10,000.00	10,000.00 (100%)
17	Newsletter				8,800.00	1,813.00	6,987.00	6,987.00 (79%)
19	Training				1,500.00		1,500.00	1,500.00 (100%)
20	Councillor Allowances & Expens				5,000.00	577.70	4,422.30	4,422.30 (88%)
21	Business Support				6,400.00	1,938.60	4,461.40	4,461.40 (69%)
66	Community Engagement				4,900.00		4,900.00	4,900.00 (100%)
67	Youth Support				12,000.00	830.00	11,170.00	11,170.00 (93%)
94	Venues Support				30,000.00	1,193.97	28,806.03	28,806.03 (96%)
100	Age Support				5,000.00		5,000.00	5,000.00 (100%)
SUB TOTAL					358,000.00	54,668.61	303,331.39	303,331.39 (84%)

Environment

Code	Title	Receipts			Payments			Net Position
		Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				14,100.00	2,212.00	11,888.00	11,888.00 (84%)
24	Public Open Space Maintenance				41,600.00	6,114.92	35,485.08	35,485.08 (85%)
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	1,075.00	8,825.00	8,825.00 (89%)
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	9,401.92	93,548.08	93,548.08 (90%)

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	712.50	-4,282.50				-4,282.50 (-85%)
4	CIL							(N/A)
5	S106		143,820.90	143,820.90				143,820.90 (N/A)
6	Interest	7,500.00	1,166.98	-6,333.02				-6,333.02 (-84%)
7	Dividends	46,500.00	9,614.42	-36,885.58				-36,885.58 (-79%)
8	Grants & Misc.							(N/A)
59	VAT Refund							(N/A)
60	Insurance Rent	3,500.00		-3,500.00				-3,500.00 (-100%)

Laverstock & Ford Parish Council

09 June 2026 (2026-2027)

Summary of Receipts and Payments

Cost Centre Group - Revenue Account (Between 01/04/2026 and 31/05/2026)

SUB TOTAL	504,492.00	373,418.30	-131,073.70				-131,073.70 (-25%)
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Summary

NET TOTAL	504,492.00	373,418.30	-131,073.70	460,950.00	64,070.53	396,879.47	265,805.77
V.A.T.		2,218.50			3,459.30		
GROSS TOTAL		375,636.80			67,529.83		

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 31/05/2026		
	Cash in Hand 01/04/2026		1,812,057.61
	ADD Receipts 01/04/2026 - 31/05/2026		375,636.80
			2,187,694.41
	SUBTRACT Payments 01/04/2026 - 31/05/2026		79,778.82
A	Cash in Hand 31/05/2026 (per Cash Book)		2,107,915.59
	Cash in hand per Bank Statements		
	Petty Cash 01/08/2022	0.00	
	Trustee 31/05/2026	52,512.88	
	Lloyds 32-Day Deposit 14/05/2026	0.00	
	Lloyds 32-Day Term (1) 14/05/2026	0.00	
	CCLA PSDF 31/05/2026	1,780,309.74	
	Lloyds 95-day Deposit 31/05/2026	275,092.97	
	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	
			2,107,915.59
	Less unrepresented payments		
			2,107,915.59
	Plus unrepresented receipts		
B	Adjusted Bank Balance		2,107,915.59
	A = B Checks out OK		

Annex 3

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

09 June 2026 (2026-2027)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
38	Office Sundries & Expenses	01/05/2026		Trustee	Q61866283718634	Office Sundries	EE	S	46.46	9.29	55.75
											55.75
39	Office Sundries & Expenses	05/05/2026		Trustee	CD 2622	Job Advertising	Indeed Ireland Operations	Z	54.34		54.34
											54.34
40	Office Sundries & Expenses	07/05/2026		Trustee	CD 2622	Refreshments	Costco Wholesale UK Limiti	S	3.19	0.63	3.82
40	Office Sundries & Expenses	07/05/2026		Trustee	CD 2622	Refreshments	Costco Wholesale UK Limiti	Z	38.67		38.67
											42.49
41	Business Support	11/05/2026		Trustee	EMI10372326	IT Support	Hive Communications Ltd	S	1,673.46	334.69	2,008.15
											2,008.15
42	Office Sundries & Expenses	12/05/2026		Trustee	CD 3417	Stationery	Ryman Stationery	S	3.99	0.80	4.79
											4.79
43	Office Sundries & Expenses	12/05/2026		Trustee	CD 3417	Refreshments	Tesco	Z	8.44		8.44
											8.44
44	Office Sundries & Expenses	13/05/2026		Trustee	CD 2622	Operations Sundries	Screwfix Direct Ltd	S	21.66	4.33	25.99
											25.99
45	Professional Fees	14/05/2026		Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping &	S	80.00	16.00	96.00
											96.00
71	Office Sundries & Expenses	15/05/2026		Trustee	GP01335703-0000	Office Sundries	BT Business	S	51.96	10.39	62.35
											62.35
72	Office Sundries & Expenses	22/05/2026		Trustee	CD 1270	Stationery	T & D Ltd (Amazon Market	S	2.71	0.54	3.25
											3.25
73	Office Sundries & Expenses	26/05/2026		Trustee	SO	Rent	Hampton Park Pavilion	Z	80.00		80.00
											80.00
Total									2,064.88	376.67	2,441.55

Annex 4

Laverstock & Ford Parish Council PAYMENTS (AWAITING AUTHORISATION) LIST

12 June 2026 (2026-2027)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
79	Salaries	16/06/2026		Trustee	260601	Salary	Staff	X	2,968.47		2,968.47
											2,968.47
80	Salaries	16/06/2026		Trustee	260602	Salary & Expenses	Staff	X	974.43		974.43
80	Mileage	16/06/2026		Trustee	260602	Salary & Expenses	Staff	Z	49.80		49.80
80	Office Sundries & Expenses	16/06/2026		Trustee	260602	Salary & Expenses	Staff	Z	9.40		9.40
											1,033.63
81	Salaries	16/06/2026		Trustee	260603	Salary & Expenses	Staff	X	1,849.36		1,849.36
81	Mileage	16/06/2026		Trustee	260603	Salary & Expenses	Staff	Z	12.56		12.56
81	Office Sundries & Expenses	16/06/2026		Trustee	260603	Salary & Expenses	Staff	Z	27.28		27.28
											1,889.20
82	Salaries	16/06/2026		Trustee	260604	Salary & Expenses	Staff	X	1,170.88		1,170.88
82	Mileage	16/06/2026		Trustee	260604	Salary & Expenses	Staff	Z	35.95		35.95
											1,206.83
83	Salaries	16/06/2026		Trustee	260605	Salary	Staff	X	881.36		881.36
											881.36
84	Salaries	16/06/2026		Trustee	260606	Salary & Expenses	Staff	X	1,366.97		1,366.97
84	Mileage	16/06/2026		Trustee	260606	Salary & Expenses	Staff	Z	131.20		131.20
											1,498.17
85	Salaries	16/06/2026		Trustee	260607	PAYE & NI	HMRC	X	3,903.27		3,903.27
											3,903.27
86	Salaries	16/06/2026		Trustee	260608	Pensions	Wiltshire Pension Fund	X	2,285.66		2,285.66
											2,285.66
87	Public Open Space Maintenance	16/06/2026		Trustee	260609	Public Open Space Maintenance	Hurdcott Landscapes Ltd	S	2,780.50	556.10	3,336.60
											3,336.60
88	Play Parks Maintenance & Insp	16/06/2026		Trustee	260609	Play Parks Maintenance & Insp	Hurdcott Landscapes Ltd	S	195.00	39.00	234.00
											234.00
89	Bins & Litter	16/06/2026		Trustee	260610	Bin Emptying	Idverde Ltd	S	1,146.92	229.38	1,376.30
											1,376.30
90	Trees	16/06/2026		Trustee	260611	Tree work	Ockenden Tree Services	Z	425.00		425.00
											425.00
91	Play Parks Maintenance & Insp	16/06/2026		Trustee	260612	Play Parks Maintenance & Insp	Salisbury Garden Maintena	Z	280.00		280.00
											280.00
92	Salisbury City Cemetery	16/06/2026		Trustee	260613	Salisbury City Cemetery	Salisbury City Council	Z	5,274.00		5,274.00
											5,274.00
94	Office Sundries & Expenses	16/06/2026		Trustee	260615	Hall hire	Old Sarum Community Cen	Z	40.25		40.25
94	Youth Support	16/06/2026		Trustee	260615	Hall hire	Old Sarum Community Cen	Z	92.00		92.00
											132.25
95	Subscriptions	16/06/2026		Trustee	260616	Membership Fee	Wiltshire Wildlife Trust Ltd	S	200.00	40.00	240.00

Laverstock & Ford Parish Council
PAYMENTS (AWAITING AUTHORISATION) LIST

12 June 2026 (2026-2027)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
											240.00
96	Office Sundries & Expenses	16/06/2026		Trustee	260617	Office Sundries	River Bourne Community F	S	100.00	20.00	120.00
											120.00
97	Professional Fees	16/06/2026		Trustee	260618	Internal Audit	IAC Audit and Consultancy	S	375.25	75.05	450.30
											450.30
98	Age Support	16/06/2026		Trustee	260619	Old Sarum Age Support GOGA	District Sports South	Z	650.00		650.00
											650.00
99	Councillor Allowances & Expenses	16/06/2026		Trustee	260620	Expenses	All The Sevens Limited	S	25.03	5.01	30.04
											30.04
100	Councillor Allowances & Expenses	16/06/2026		Trustee	260621	Councillor Allowance	Councillor	X	110.10		110.10
											110.10
101	Councillor Allowances & Expenses	16/06/2026		Trustee	260622	Councillor Allowance	Councillor	X	54.95		54.95
											54.95
102	Councillor Allowances & Expenses	16/06/2026		Trustee	260623	Councillor Allowance	Councillor	X	54.95		54.95
											54.95
103	Councillor Allowances & Expenses	16/06/2026		Trustee	260624	Councillor Allowance	Councillor	X	68.75		68.75
											68.75
Total									27,539.29	964.54	28,503.83

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