LAVERSTOCK & FORD PARISH COUNCIL

Report PC26.144 Finance Report October 2026 (for November 2026 meeting)

Subject: Report on Monthly Accounts for October 2026 & Approval of Payments
Date: 13th November 2026
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 31st October 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 October 2026, is attached at Annex 1. Total receipts £631,430.73 ex vat including all of the Precept and an S106 payment of £143,820.90 for the Westside Close development. Total Revenue payments were £231,296.12 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 seven months there should be 41.66% of Revenue budget remaining. The actual figure is 49.82%.

3. Bank Reconciliation.

3.1 A Bank Reconciliation at the end of October was carried out by Cllr Waller.

3.2 The reconciliation is presented at Annex 2 to this report. Total funds held on 31st October were £2,101,003.19.

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

4.1 Annex 3 to this report lists the debit card, direct debit & standing order payments made in October 2026.

4.2 Total payments of **£900.63** require the retrospective authorisation of the Council.

5. BACS Payments in November 2026.

5.1 Annex 4 to this report lists the BACS payments, including salaries and councillor allowances, that are scheduled for payment in November 2026.

5.2 Annex 4A is the main list and includes salary payments of £18,303.01. The second instalment on the Hampton Park Pavilion rebuild is £36.988.34 and new fencing around the OSCC Play Park cost £19,138.80. Annex 4B is one

Councillor allowance delayed by 4 days due to a bank error. The total requiring the authorisation of the Council is **£90,623.76**.

5.3 The following payments have been made from Earmarked Reserves.

- Westside Open Space Maintenance Reserve £1.090.00 on trees.
- Community Infrastructure Levy. £30823.62 for R V Dart Pavilion.
- Westside LEAP Improvement Reserve. £14,203.97 for new fence.
- Asset Replacement Reserve. £1,745.03 for new fence.

6. Treasury Deposits.

6.1 £2,021,388.94 was held on deposit on 31st October 2026.

6.2 **Lloyds**. £278,130.49 is invested in a 95-Day Notice account that yielded £568.60 interest at 2.43%. The interest rate has increased to 2.53% and £150,000 was withdrawn to a 95-Day Term account that will mature on 9 February 2027. It is intended to invest these funds in the CCLA-PSDF.

6.3 **CCLA**. £1,743,258.45 is invested in the Public Sector Deposit Fund and earned a dividend of £5,344.21 in October. The dividend was re-invested. The current yield is 3.87%. £100,000 surplus from the precept was invested in October. £15,000 has been withdrawn in November to meet payments.

6.4 Total interest and dividend earned in October 2026 was £5,912.81. The monthly yield target is £4,500.

7. Reserves.

7.1 Earmarked Reserves held on 17th November, after all payments have been made, will be **£1,717,854.96**.

7.2 The breakdown of Earmarked Reserves is as follows.

• Capital Asset Replacement.	£362,144.85
• Community Infrastructure Levy.	£934.62
• Maintenance Reserves	£1,125,154.46
• Play Area Improvement & Youth & Adult	£143,732.41
• HP Pavilion Parish Office Rebuild	£74,155.87
• Miscellaneous inc. Grant, CEV & Youth.	£11,732.75

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 **£900.63** and the BACS payments of **£90,623.76.**

8.3 That the Council notes the reports on Treasury Deposits and Reserves.

Annex 1

Laverstock & Ford Parish Council

Summary of Receipts and Payments

Cost Centre Group - Revenue Account (Between 01/04/2026 and 31/10/2026)

Administration

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
9	Salaries				243,000.00	122,243.17	120,756.83	120,756.83 (49%)
10	Mileage				2,850.00	1,606.56	1,243.44	1,243.44 (43%)
11	Office Sundries & Expenses				5,750.00	3,553.42	2,196.58	2,196.58 (38%)
12	Equipment & IT				1,000.00		1,000.00	1,000.00 (100%)
13	Professional Fees				12,000.00	5,314.00	6,686.00	6,686.00 (55%)
14	Subscriptions				2,500.00	2,348.04	151.96	151.96 (6%)
15	Insurance				7,300.00	7,525.99	-225.99	-225.99 (-3%)
16	Grants				10,000.00	1,934.93	8,065.07	8,065.07 (80%)
17	Newsletter				8,800.00	6,255.00	2,545.00	2,545.00 (28%)
19	Training				1,500.00	860.50	639.50	639.50 (42%)
20	Councillor Allowances & Expens				5,000.00	2,553.07	2,446.93	2,446.93 (48%)
21	Business Support				6,400.00	7,169.97	-769.97	-769.97 (-12%)
66	Community Engagement				4,900.00	1,090.00	3,810.00	3,810.00 (77%)
67	Youth Support				12,000.00	6,400.50	5,599.50	5,599.50 (46%)
94	Venues Support				30,000.00	5,031.22	24,968.78	24,968.78 (83%)
100	Age Support				5,000.00	6,300.00	-1,300.00	-1,300.00 (-26%)
	SUB TOTAL				**358,000.00**	**180,186.37**	**177,813.63**	**177,813.63 (49%)**

Environment

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
23	Bins & Litter				14,100.00	7,946.60	6,153.40	6,153.40 (43%)
24	Public Open Space Maintenance				41,600.00	23,187.42	18,412.58	18,412.58 (44%)
25	Trees				26,000.00	10,805.10	15,194.90	15,194.90 (58%)
26	Infrastructure				1,000.00	992.13	7.87	7.87 (0%)
27	Play Parks Maintenance & Inspe				9,900.00	2,824.50	7,075.50	7,075.50 (71%)
28	Highways & SIDs				5,000.00		5,000.00	5,000.00 (100%)
29	Salisbury City Cemetery				5,350.00	5,274.00	76.00	76.00 (1%)
	SUB TOTAL				**102,950.00**	**51,029.75**	**51,920.25**	**51,920.25 (50%)**

Income

		Receipts			Payments			Net Position
Code	Title	Budgeted	Actual	Variance	Budgeted	Actual	Variance	+/- Under/over spend
1	Precept	436,207.00	436,207.00					(0%)
2	Lease and Site Rental	5,790.00	2,915.32	-2,874.68				-2,874.68 (-49%)
3	Newsletter Advertising	4,995.00	3,237.50	-1,757.50				-1,757.50 (-35%)
4	CIL							(N/A)
5	S106		143,820.90	143,820.90				143,820.90 (N/A)
6	Interest	7,500.00	3,635.90	-3,864.10				-3,864.10 (-51%)
7	Dividends	46,500.00	32,218.92	-14,281.08				-14,281.08 (-30%)
8	Grants & Misc.							(N/A)
59	VAT Refund							(N/A)
60	Insurance Rent	3,500.00	3,482.38	-17.62				-17.62 (-0%)

Laverstock & Ford Parish Council

Summary of Receipts and Payments

Cost Centre Group - Revenue Account (Between 01/04/2026 and 31/10/2026)

SUB TOTAL	**504,492.00**	**625,517.92**	**121,025.92**				**121,025.92 (23%)**

Summary

NET TOTAL	**504,492.00**	**625,517.92**	**121,025.92**	**460,950.00**	**231,216.12**	**229,733.88**	**350,759.80**
V.A.T.		26,022.79			12,146.92		
GROSS TOTAL		**651,540.71**			**243,363.04**		

Annex 2

10 November 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 31/10/2026			
	Cash in Hand 01/04/2026			1,812,057.61
	ADD			
	Receipts 01/04/2026 - 31/10/2026			657,453.52
				2,469,511.13
	SUBTRACT			
	Payments 01/04/2026 - 31/10/2026			368,507.94
A	**Cash in Hand 31/10/2026** (per Cash Book)			**2,101,003.19**
	Cash in hand per Bank Statements			
	Petty Cash	01/08/2022	0.00	
	Trustee	31/10/2026	79,614.25	
	Lloyds 32-Day Deposit	14/05/2026	0.00	
	Lloyds 32-Day Term (1)	14/05/2026	0.00	
	CCLA PSDF	31/10/2026	1,743,258.45	
	Lloyds 95-day Deposit	31/10/2026	278,130.49	
	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	
				2,101,003.19
	Less unpresented payments			
				2,101,003.19
	Plus unpresented receipts			
B	**Adjusted Bank Balance**			**2,101,003.19**
	A = B Checks out OK			

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Annex 3

Laverstock & Ford Parish Council

PAYMENTS (AWAITING AUTHORISATION) LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
249	Subscriptions	02/10/2026		Trustee	CD 1288	SLCC Membership	SLCC	Z	253.00		253.00
											253.00
250	Training	09/10/2026		Trustee	CD 1288	Training	SLCC Enterprises Ltd	S	115.50	23.10	138.60
											138.60
251	Professional Fees	14/10/2026		Trustee	WKJ52	Payroll	Sandra Silk Bookkeeping &	S	80.00	16.00	96.00
											96.00
279	Office Sundries & Expenses	23/10/2026		Trustee	Q61866283768009	Office Sundries	EE Limited	S	42.69	8.54	51.23
											51.23
280	Office Sundries & Expenses	15/10/2026		Trustee	GP01335703-0000	Office Sundries	BT Business	S	51.96	10.39	62.35
											62.35
281	Venues Support	30/10/2026		Trustee	CD 3417	Community Centre Support	SiteGround Hosting Ltd	X	219.45		219.45
											219.45
282	Office Sundries & Expenses	26/10/2026		Trustee	SO	Rent	Hampton Park Pavilion	Z	80.00		80.00
											80.00
								Total	**842.60**	**58.03**	**900.63**

Prepared by: _____ Date: _____

Name and Role

Approved by: _____ Date: _____

Name and Role

Approved by: _____ Date: _____

Name and Role

Annex 4A

Laverstock & Ford Parish Council

PAYMENTS (AWAITING AUTHORISATION) LIST

12 November 2026 (2026-2027)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
284	Salaries	17/11/2026		Trustee	261101	Salary	Staff	X	3,182.02		3,182.02
											3,182.02
285	Salaries	17/11/2026		Trustee	261102	Salary & Expenses	Staff	X	934.00		934.00
285	Mileage	17/11/2026		Trustee	261102	Salary & Expenses	Staff	Z	4.95		4.95
											938.95
286	Salaries	17/11/2026		Trustee	261103	Salary & Expenses	Staff	X	1,759.37		1,759.37
286	Office Sundries & Expenses	17/11/2026		Trustee	261103	Salary & Expenses	Staff	Z	29.78		29.78
											1,789.15
287	Salaries	17/11/2026		Trustee	261104	Salary & Expenses	Staff	X	1,438.14		1,438.14
287	Mileage	17/11/2026		Trustee	261104	Salary & Expenses	Staff	Z	62.15		62.15
											1,500.29
288	Salaries	17/11/2026		Trustee	261105	Salary & Expenses	Staff	X	1,303.41		1,303.41
288	Mileage	17/11/2026		Trustee	261105	Salary & Expenses	Staff	Z	121.00		121.00
											1,424.41
289	Salaries	17/11/2026		Trustee	261106	Salary	Staff	X	1,908.03		1,908.03
											1,908.03
290	Salaries	17/11/2026		Trustee	261107	PAYE & NI	HMRC	X	4,918.51		4,918.51
290	Councillor Allowances & Expens	17/11/2026		Trustee	261107	PAYE & NI	HMRC	X	59.00		59.00
290	Student Loan Deduction	17/11/2026		Trustee	261107	PAYE & NI	HMRC	X	2.00		2.00
											4,979.51
291	Salaries	17/11/2026		Trustee	261108	Pensions	Wiltshire Pension Fund	X	2,859.53		2,859.53
											2,859.53
292	Public Open Space Maintenanc	17/11/2026		Trustee	261109	Public Open Space Maintenanc	Hurdcott Landscapes Ltd	S	2,780.50	556.10	3,336.60
											3,336.60
293	Bins & Litter	17/11/2026		Trustee	261110	Bin Emptying	Idverde Ltd	S	1,146.92	229.38	1,376.30
											1,376.30
294	Trees	17/11/2026		Trustee	261111	Tree work	Ockenden Tree Services	Z	4,080.00		4,080.00
											4,080.00
295	Westside Open Space Maintena	17/11/2026		Trustee	261111	Tree work	Ockenden Tree Services	Z	695.00		695.00
											695.00
296	Westside Open Space Maintena	17/11/2026		Trustee	261111	Tree work	Ockenden Tree Services	Z	395.00		395.00
											395.00
297	Public Open Space Maintenanc	17/11/2026		Trustee	261112	Public Open Space Maintenanc	Salisbury Garden Maintena	Z	140.00		140.00
											140.00
298	Community Infrastructure Levy	17/11/2026		Trustee	261113	Hampton Park Pavilion New Bu	R V Dart & Son (Builders) L	S	30,823.62	6,164.72	36,988.34
											36,988.34
299	Play Parks Maintenance & Insp	17/11/2026		Trustee	261114	Play Parks Maintenance & Insp	Alvian Ltd	S	1,050.00	210.00	1,260.00
299	Play Parks Maintenance & Insp	17/11/2026		Trustee	261114	Play Parks Maintenance & Insp	Alvian Ltd	S	65.00	13.00	78.00

Laverstock & Ford Parish Council

PAYMENTS (AWAITING AUTHORISATION) LIST

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
											1,338.00
300	Westside LEAP Improvement C	17/11/2026		Trustee	261114	Play Parks Maintenance & Insp	Alvian Ltd	S	14,203.97	2,840.79	17,044.76
300	Asset Replacement	17/11/2026		Trustee	261114	Play Parks Maintenance & Insp	Alvian Ltd	S	1,745.03	349.01	2,094.04
											19,138.80
301	Newsletter	17/11/2026		Trustee	261115	Newsletter printing	Blackmore Ltd	Z	1,436.00		1,436.00
											1,436.00
302	Community Engagement	17/11/2026		Trustee	261115	Community Engagement	Blackmore Ltd	S	92.00	18.40	110.40
											110.40
303	Newsletter	17/11/2026		Trustee	261116	Newsletter Editing	Firefly Graphics	Z	232.00		232.00
											232.00
304	Office Sundries & Expenses	17/11/2026		Trustee	261117	Hall hire	Old Sarum Community Cen	Z	40.25		40.25
											40.25
305	Office Sundries & Expenses	17/11/2026		Trustee	261118	Operations Sundries	M A Lovell Machinery	S	53.25	10.65	63.90
											63.90
306	Insurance	17/11/2026		Trustee	261119	Vehicle insurance	Zurich Insurance Company	Z	1,045.20		1,045.20
											1,045.20
307	Grants	17/11/2026	PC26.127	Trustee	261120	Grant	Hope Church for Tots Toge	X	600.00		600.00
											600.00
308	Grants	17/11/2026	PC26.127	Trustee	261121	Grant	Salisbury Methodist Circuit	X	792.00		792.00
											792.00
309	Councillor Allowances & Expens	17/11/2026		Trustee	261122	Councillor Allowance	Councillor	X	117.14		117.14
											117.14
310	Councillor Allowances & Expens	17/11/2026		Trustee	261123	Councillor Allowance	Councillor	X	58.47		58.47
											58.47
								Total	**80,173.24**	**10,392.05**	**90,565.29**

Annex 4B

Laverstock & Ford Parish Council

PAYMENTS (AWAITING AUTHORISATION) LIST

13 November 2026 (2026-2027)

Vouche	Code	Date	Minute	Bank	Payment Ref.	Description	Supplier	VAT Type	Net	VAT	Total
311	Councillor Allowances & Expens	20/11/2026		Trustee	261124	Councillor Allowance	Councillor	X	58.47		58.47
											58.47
								Total	**58.47**		**58.47**

Prepared by: _____ Date: _____

Name and Role

Approved by: _____ Date: _____

Name and Role

Approved by: _____ Date: _____

Name and Role