

# Saltash Town Council

## VAT Partial exemption calculation For the year ended 31 March 2020

Account	Actual Received/Spend YTD 2019/20	VATable costs relating to:			Maximum VAT on exempt
		Non-business	Taxable Supplies	Exempt Supplies	
<b>Operating Income</b>					
<b>Capital Income</b>					
4102 LDF Maurice Huggins	8,812				
4545 S106 Waitrose Income from Cornwall Council	8,620				
4001 EMF Income	463,299				
4960 Precept - CTS Grant	24,399				
4950 Precept	1,156,981				
<b>Total Capital Income</b>	<b>1,662,111</b>				
<b>Burial Authority Income</b>					
4612 BA Cemetary Fees (Churchtown)	17,269				25% exempt
<b>Total Burial Authority Income</b>	<b>17,269</b>				
<b>Burial Board Income</b>					
4600 BB Cemetery Fees (St. Stephens)	8,426				Mixed
<b>Total Burial Board Income</b>	<b>8,426</b>				
<b>P&amp;F Income</b>					
4901 PR Bank Interest Received	8,518				
4908 PR Misc Income	1,422				
<b>Total P&amp;F Income</b>	<b>9,940</b>				
<b>Guildhall Income</b>					
4200 GH Income - Guildhall Bookings	10,329				Exempt
4201 GH Income - Guildhall Refreshments	252				Taxable
4206 GH Income - Guildhall Misc Property Income	39				
<b>Total Guildhall Income</b>	<b>10,620</b>				
<b>Library Income</b>					
4517 LI Library - Fines (Collected on behalf of CC)	1,448				
4518 LI Library - Photocopying Fees	831				Taxable
4519 LI Hire of Video, DVDs & Books (Collected on behalf of CC)	144				
4523 LI Library Income - Seagull Bags	1,385				
4524 LI Library Book Sales	176				Zero rated
4525 Library - Miscellaneous Income	111				Taxable
<b>Total Library Income</b>	<b>4,096</b>				
<b>Grounds &amp; Premises Income</b>					
4500 SE Allotment Rents	3,004				
4510 SE Public Footpath Grant	1,757				
4512 SE Misc Income Grounds & Premises	31				
<b>Total Grounds &amp; Premises Income</b>	<b>4,792</b>				
<b>Town &amp; Waterfront Income</b>					
4521 SE Waterfront Income - Annual Mooring Fees	7,838				Taxable
4522 SE Waterfront Income - Daily Mooring Fees	2,781				Taxable
4311 SE Misc Income Town & Waterfront	5,080				Taxable
<b>Total Town &amp; Waterfront Income</b>	<b>15,699</b>				
Precept - Other Income	28,750				
<b>Total Operating Income</b>	<b>1,761,701</b>				
<b>Operating Expenditure</b>					
<b>Operating Expenditure</b>					
<b>Burial Authority Expenditure</b>					
6000 BA Petrol	223	223			
6001 BA Machinery Maintenance Costs	231	231			
6003 BA Health & Safety	37	37			
6004 BA General Site Maintenance	585	585			
6006 BA Miscellaneous Costs	15	15			
6007 BA Hand Tool Costs	60	60			
6008 BA Tree Survey & Tree Maintenance	90	90			
6009 BA Electricity Costs	251	251			
6010 BA PWLB Loan Repayment & Interest	21,385				
6013 BA Security Alarm Maintenance	151	151			
<b>Total Burial Authority Expenditure</b>	<b>23,027</b>				
<b>Burial Authority Staffing Expenditure</b>					
6663 ST BA Cemetery Staff - Clothing (Churchtown)	21	21			
6664 ST BA Cemetery Staff - Mobile Phones (Churchtown)	113	113			
6666 ST BA Staff Training (Churchtown)	348	348			
Burial Authority Staffing Costs	13,278				
<b>Total Burial Authority Staffing Expenditure</b>	<b>13,760</b>				
<b>Burial Board Expenditure</b>					
6100 BB Petrol	247	247			
6101 BB Machinery Maintenance Costs	389	389			
6104 BB General Site Maintenance	719	719			
6106 Miscellaneous Costs	14	14			
6107 BB Hand Tool Costs	114	114			
6108 BB Tree Survey & Tree Maintenance	198	198			
<b>Total Burial Board Expenditure</b>	<b>1,681</b>				
<b>Burial Board Staffing Expenditure</b>					
6667 ST BB Cemetery Staff - Clothing (St. Stephens)	43	43			
6668 ST BB Cemetery Staff - Mobiles (St. Stephens)	270	270			
6670 ST BB Staff Training (St. Stephens)	580	580			
Burial Board Staffing Costs	30,982				
<b>Total Burial Board Staffing Expenditure</b>	<b>31,874</b>				
<b>P&amp;F Expenditure</b>					
6200 PR Bank Charges (6200)	763				
6201 PR Audit (6201)	3,290	3,290			
6202 PR Civic Occasions (including Road Closures) (6202)	1,093	1,093			
6203 PR Mayors' Allowance	4,715	4,715			
6204 PR Councillors' Allowance	2,508				
6205 PR Insurance	16,614				
6206 PR Youth Council (6206)	3,000	3,000			
6208 PR Subscriptions (6208)	3,523	3,523			
6210 PR Community Chest (6210)	3,630	3,630			
6211 PR Website Maintenance (6211)	303	303			
6212 PR Councillor Expenses	97	97			
6213 PR Councillor Training & Expenses (6213)	2,495	2,495			
6214 PR Health & Safety (6214)	3,355	3,355			
6216 PR Miscellaneous	25	25			
6217 PR Data Protection (6217)	55	55			

6218 PR Mayors Badges	45	45		
6220 PR Festival Fund & Event Expenditure	1,300	1,300		
6221 PR Town Messenger (6221)	3,880	3,880		
6222 PR Commissioning Youth Work (6222)	40,000	40,000		
6224 PR Professional Costs	1,010	1,010		
6300 PO Telephone	1,385	1,385	93	19
6301 PO Stationery/Postage/Printing (6301)	4,039	4,039	272	54
6302 PO Office & IT Equipment	4,938	4,938	333	67
6303 PO Copier Maintenance	4,588	4,588	309	62
6304 PO Broadband (6304)	636	636	43	9
6305 PO SAGE Accounts (6305)	2,234	2,234	151	30
6306 PO IT Maintenance	10,058	10,058	678	136
6417 GH Belle Vue Office Costs	6,094	6,094		
<b>Total P&amp;F Expenditure</b>	<b>125,674</b>			
<b>P&amp;F Staffing Expenditure</b>				
6650 ST P&R Parking Space	271	271		
6651 ST P&R Staff Insurance	416			
6652 ST P&R Employers Pension - Monthly Fee	5,300			
6655 ST P&R Staff Travelling Expenses	876	876		
6656 ST P&R Staff Training	2,911	2,911		
6659 ST P&R Town Sergeant & Mace Bearer Fees	786			
6661 ST P&R Finance Consultancy Fees	7,438	7,438		
P&F Staffing Costs	235,098			
<b>Total P&amp;F Staffing Expenditure</b>	<b>253,096</b>			
<b>Guildhall Expenditure</b>				
6400 GH Rates - Guildhall (6400)	8,470			
6401 GH Water Rates - Guildhall (6401)	618			
6402 GH Gas - Guildhall (6402)	1,450	1,224	227	45
6403 GH Electricity - Guildhall (6403)	3,745	3,160	585	117
6404 GH Fire & Security Alarm - Guildhall (6404)	1,976	1,667	309	62
6405 GH Fire Extinguishers - Guildhall (6405)	397	335	62	12
6406 GH Window Cleaning - Guildhall (6406)	1,245	1,051	194	39
6408 GH Cleaning Materials & Equipment - Guildhall (6408)	1,162	981	182	36
6409 GH Boiler Service & Maintenance	345	291	54	11
6410 GH General Repairs & Maintenance	5,279	4,454	825	165
6411 GH TV License	230	194	36	7
6412 GH Lift Service & Maintenance	2,738	2,311	428	86
6413 GH Refreshment Costs - Guildhall	306			
6414 GH Replace Equipment - Guildhall	306	258	48	10
6418 GH Professional Fees	300	253	47	9
6420 GH Legionella Risk Assessment (Guildhall)	315	266	49	10
<b>Total Guildhall Expenditure</b>	<b>28,881</b>			
<b>Guildhall Staffing Expenses</b>				
6678 ST GH Staff Training (Guildhall)	135		135	27
Guildhall Staffing Costs	32,764			
<b>Total Guildhall Staffing Expenses</b>	<b>32,899</b>			
<b>Library Expenditure</b>				
6900 LI Rates - Library	13,257			
6902 LI Gas - Library	1,923	1,923		
6903 LI Electricity - Library	2,129	2,129		
6904 LI Fire & Security Alarm - Library	2,120	2,120		
6905 LI Fire Extinguishers - Library	185	185		
6907 LI Seagulls Bags	1,620	1,620		
6908 LI Cleaning Materials & Equipment - Library	599	599		
6909 LI Boiler Service & Maintenance - Library	2,341	2,341		
6910 LI General Repairs & Maintenance - Library	1,399	1,399		
6911 LI TV License & PRS - Library	680	680		
6913 LI Refreshment Costs - Library	102	102		
6914 LI Replace Equipment - Library	154	154		
6918 LI Professional Fees (Private Contractors)	1,981	1,981		
6920 LI Legionella Risk Assessment - Library	210	210		
6921 LI IT & Office Costs - Library	4,798	4,798		
<b>Total Library Expenditure</b>	<b>33,498</b>			
<b>Library Staffing Expenses</b>				
6681 ST LI Staff Travelling Expenses (Library)	37	37		
6682 ST LI Staff Training (Library)	626	626		
Library Staffing Costs	63,632			
<b>Total Library Staffing Expenses</b>	<b>64,294</b>			
<b>Longstone Expenditure</b>				
7103 LO Electricity - Longstone	585	585		
7104 LO Fire & Security Alarm - Longstone	3,179	3,179		
7105 LO Fire Extinguishers - Longstone	104	104		
7108 LO Cleaning Materials & Equipment - Longstone	322	322		
7110 LO General Repairs & Maintenance - Longstone	2,143	2,143		
7114 LO Replace Equipment - Longstone	612	612		
7121 LO IT & Office Costs - Longstone	1,276	1,276		
7120 LO Legionella Risk Assessment - Longstone	105	105		
6419 GH Longstone Depot	(2,181)			
<b>Total Longstone Expenditure</b>	<b>6,146</b>			
<b>Maurice Huggins Expenses</b>				
7000 MA Rates - Maurice Huggins	407			
7003 MA Electricity - Maurice Huggins	276	276		
7004 MA Fire & Security Alarm - Maurice Huggins	1,259	1,259		
7005 MA Fire Extinguishers - Maurice Huggins	35	35		
7018 MA Professional Costs - Maurice Huggins	1,115	1,115		
7020 MA Legionella Risk Assessment - Maurice Huggins	280	280		
<b>Total Maurice Huggins Expenses</b>	<b>3,373</b>			
<b>Station Expenditure</b>				
6800 SA Rates - Station	3,578			
6805 SA Fire Extinguishers - Station	57	57		
<b>Total Station Expenditure</b>	<b>3,635</b>			
<b>Grounds &amp; Premises Expenditure</b>				
6209 PR Oyster Beds	1	1		
6501 SE Highways Weed Control (6501)	40	40		
6503 SE Allotments	796	796		
6506 SE Grounds Maintenance & Watering (6506)	23,285	23,285		
6508 SE Public Toilets (Operational Costs)	7,227	7,227		
6517 SE Cross (Maintenance)	2,466	2,466		
6525 GR Public Toilets (Repairs & Maintenance Costs)	387	387		
<b>Total Grounds &amp; Premises Expenditure</b>	<b>34,203</b>			
<b>Grounds &amp; Premises Staffing Expenditure</b>				
Grounds & Premises Staffing Costs	13,153			
<b>Total Grounds &amp; Premises Staffing Expenditure</b>	<b>13,153</b>			
<b>Town &amp; Waterfront Expenditure</b>				
6504 SE Street Furniture (Maintenance)	917	917		
6505 SE Street Lighting	167	167		
6507 SE Community Toilet Scheme (6507)	800	800		

