

Pontesbury Parish Council

Partial exemption calculation 2025/26

All Cost Centres and Codes

Administration

		Receipts		Payments		X = actual	Estimated	Non-	Taxable	Exempt	Non-
Code	Title	Budgeted	Actual	Budgeted	Actual	total VAT	VAT	business	business	business	attributable
19	Other Admin costs			5,000.00	4,355.12	X	33.45				33.45
20	Office equipment			800.00	1,233.55	x	94.71				94.71
21	Chairman's Allowance			500.00	500.00						0.00
22	Fees and Subscriptions			5,877.00	4,504.88	X	381.10				381.10
24	IT support			2,800.00	1,307.28	X	-				0.00
25	Clerk & Finance Support			1,000.00	609.70	X	-				0.00
26	Parish Council Insurance			2,900.00	1,864.73	x	13.00				13.00
27	Room Hire			60.00	60.00		-				0.00
28	Election Expenses			1,350.00	625		-				0.00
29	Audit (External/Internal)			1,700.00	1,623.00	x	322.80				322.80
30	Sports Area Lease			10.00	10.00		-				0.00
32	Training			0.00	661.00	x	56.00				56.00
33	Website hosting & domain			400.00	362.46	X	48.09				48.09
34	Website development				211.5		-				0.00
35	General repairs & maintenance			2,000.00	1,139.59		179.92				179.92
87	FOPL contribution	3,500.00	4,000.00				-				0.00
89	Communication and Marketing			500.00	465.00	x	-				0.00
90	Contingency / Misc			100.00	0.00		-				0.00
102	Library Service payment			15,000.00	15,000.00	X	-	-			
108	Defibrillator maintenance			650.00	318.98	x	61.80				61.80
109	HR Support			1,219.00	1,255.31	x	251.06				251.06
112	Health & Safety Support			813.00	418.14	x	83.69				83.69
SUB TOTAL		3,500.00	4,000.00	42,679.00	36,525.54						

ANPR cameras

		Receipts		Payments						
Code	Title	Budgeted	Actual	Budgeted	Actual					

97	Consultancy fees	900.00	891.00		178.20	178.20			
98	Moving cameras				-				
99	Data sim card/ICO/Admin	1,000.00	960.00	X	192.00	192.00			
100	SSAIB assessment	200.00			-				
113	Administration recharge	800.00	597.89						
	SUB TOTAL	2,900.00	2,448.85						
Bus Shelters									
		Receipts		Payments					
Code	Title	Budgeted	Actual	Budgeted	Actual				
64	Cleaning - Bus shelters			1,700.00	1,700.00	X	-	-	
65	Repairs & maintenance - Bus s			500.00	865.00	X	-	-	
	SUB TOTAL			2,200.00	2,565.00				
Grants & Donations									
		Receipts		Payments					
Code	Title	Budgeted	Actual	Budgeted	Actual				
66	Poles Coppice management			2,500.00	2,500.00		-		
68	Parish community grants			2,000.00	3,590.82	X	122.16	122.16	
88	Community Support/CIL							-	
91	Carbon Zero Projects			1,000.00	414.84	X	155.09	155.09	
94	Platinum Jubilee event								
	SUB TOTAL			5,500.00	6,505.46				
Horticultural Maintenance									
		Receipts		Payments					
Code	Title	Budgeted	Actual	Budgeted	Actual				
40	Flowerbeds			2,000.00	1,779.17	X	251.67	251.67	
41	Grounds maintenance			6,000.00	6,833.76	X	1,366.73	1,366.73	
42	Tree inspection & survey			300.00	790		-	-	
43	Tree & Hedge maintenance			1,500.00	2,355.00	X	451.00	451.00	
44	Wildlife corridor management						-	-	
45	Footpath maintenance						-	-	

105	Environmental Maintenance Gr	0.00		190.00	X	38.00	38.00			
	SUB TOTAL	260.00		9,700.00	9,480.80					
Income										
		Receipts		Payments						
Code	Title	Budgeted	Actual	Budgeted	Actual					
5	Precept	217,519.00	217,519.00							
6	Savings Interest	10,000.00	16,613.83							
7	Grants & Donations									
8	Newsletter advertisements	4,000.00	3,423.85							
9	CIL		2,405.39							
10	VAT refund									
11	Sponsorship									
14	Miscellaneous									
95	Platinum Jubilee donations									
103	Hall Bank Maintenance Fund									
104	Match Funding									
107	Trading Post	25.00	25.00							
	SUB TOTAL	231,544.00	239,987.07							
Neighbourhood Plan										
		Receipts		Payments						
Code	Title	Budgeted	Actual	Budgeted	Actual					
60	Admin & expenses - Neighbour					-	-			
61	Consultation & promotion - Neig					-	-			
62	Professional services - Neighbc					-	-			
93	Grants Received									
	SUB TOTAL				0.00					
Newsletter										
		Receipts		Payments						
Code	Title	Budgeted	Actual	Budgeted	Actual					
38	Printing - Newsletter			7,000.00	6,061.00	-				-

39 Editorial fee & Expenses					-				
SUB TOTAL					7,000.00	6,061.00			
Pavilion									
		Receipts		Payments					
Code	Title	Budgeted	Actual	Budgeted	Actual				
1	Pavilion Room Hire Income	3,500.00	5,896.00						
2	PCC rent Income	4,000.00	4,000.00						
3	Library Service license	5,000.00	5,000.00						
4	PCC Service Charge Income	8,000.00	18,186.04						
69	Admin & expenses & legal fees			1,500.00	912.85	X	182.57	9.1285	173.44
70	Furniture & equipment - Pavilio			800.00	197.82	X	39.58	1.979	37.60
71	Property Management services			1,500.00	1,340.00		268.00	13.4	254.60
72	HR & Health & Safety Manager			1,568.00	1,673.75		334.75	16.7375	318.01
73	H & S testing & planned mainte			3,150.00	2,730.93	X	510.20	25.51	484.69
74	Business rates - Pavilion			17,000.00	16,092.75			0	-
75	Insurance - Pavilion			550.00	1,855.36		-	0	-
76	Training - Pavilion staff & volun			650.00	290	X	50.00	2.5	47.50
77	Website - Pavilion			420.00	155.28		-	0	-
78	Heating & Lighting - Pavilion			3,500.00	2,248.38	X	166.30	8.315	157.99
79	Water rates - Pavilion			350.00	418.18	X	45.55	2.2775	43.27
80	Repairs - Pavilion			750.00	3,489.19	X	608.84	30.442	578.40
81	Supplies & incidentals - Pavilio			900.00	737.14	X	122.52	6.126	116.39
82	Refuse & sanitary collections - I			800.00	723.92		144.78	7.2392	137.54
83	Security/alarms - Pavilion						-	0	-
84	Grants and Donations Income -						-	0	-
85	VAT refund - Pavilion						-	0	-
101	Pavilion Events						-	0	-
106	Cleaning - Holiday cover			400.00	347.00		69.40	3.47	65.93
110	Marketing						-	0	-
111	Carbon Reduction Measures				2,221.11		444.22	22.2111	422.01
114	Smart Export Guarantee		734.62						
SUB TOTAL		20,500.00	33,816.66	33,838.00	35,433.76				
Play area and BMX									
		Receipts		Payments					
Code	Title	Budgeted	Actual	Budgeted	Actual				

46 Inspections - Play area	1,500.00	490	x	70.00	70.00			
47 Repairs & maintenance - Play area	2,000.00	2180	x	276.00	276.00			
48 Repairs & maintenance - BMX	1,000.00	541.94	x	32.39	32.39			
49 Play Area Refurbishment	2,000.00	4208.37	x	841.67	841.67			
50 Signage - Play area	100.00	56.00		11.20	11.20			
SUB TOTAL	6,600.00	7,476.31						

Public toilets

Code Title	Receipts		Payments					
	Budgeted	Actual	Budgeted	Actual				
51 Cleaning and Sanitary Supplies			5,200.00	5,185.27	1,037.05	1,037.05		
52 Public Toilet Refurbishment			2,000.00	24367.84	4,872.59	4,872.59		
53 Electricity -Public toilets			500.00	278.60	13.92	13.92		
54 Repairs & maintenance - public		2,287.36	1,000.00	960.00	192.00	192.00		
55 Water charges - Public toilets			150.00		-	-		
SUB TOTAL		2,287.36	8,850.00	30,791.71				

Staff Costs - Confidential

Code Title	Receipts		Payments					
	Budgeted	Actual	Budgeted	Actual				
SUB TOTAL			130,927.00	135,824.53				

Streetlighting

Code Title	Receipts		Payments					
	Budgeted	Actual	Budgeted	Actual				
56 LED conversion				0.00	-	-		
57 Repairs & maintenance - Streetlights			1,000.00	3,907.14	781.43	781.43		
58 Testing & surveys - Streetlights			750.00	550.00	110.00	110.00		
59 Electricity - Streetlights			6,500.00	3,910.14	739.85	739.85		
SUB TOTAL			8,250.00	8,367.28				

Summary

NET TOTAL	255,544.00	277,803.73	258,544.00	283,947.37	16245.29	11,882.29	-	2,837.38	1,525.62
V.A.T.		17,986.77		16,123.12	122.17				
GROSS TOTAL		295,790.50		300,070.49					

Apportionment of non-attributable VAT

1,115.89266.46

Total VAT related to exempt activities3,103.84

Apportionment based on the percentage of total VAT that relates to exempt activity