

**Salisbury City Council**  
**Balance Sheet as at 31 March 2021**

	2021	2021	2020	2020	
	£	£			Notes
<b>Balance Sheet</b>					
Fixed Assets					
Land and Buildings	10,615,286		10,615,286		1
Plant and Equipment	649,656		637,517		2
Community Assets	4,037,312		4,009,002		3
Investment Properties	1,413,886		1,413,886		4
Non-Operational Assets	1,953,959	<b>18,670,099</b>	1,953,959	<b>18,629,650</b>	5
Current Assets					
Bank Current Account	948,736		660,907		
Deposit Account	1,300,000		1,200,000		
Till Floats	370		320		
Petty Cash Imprests	690		685		
Resaleable Stock	8,727		7,529		
Inventory Assets	130,249		130,249		6
Debtors	282,181		381,821		7
VAT Customs and Excise	134,199	<b>2,805,152</b>	165,132	<b>2,546,643</b>	8
<b>Total Assets</b>		<b>21,475,251</b>		<b>21,176,293</b>	
Liabilities					
Leaseholder Deposit	-8,468		-6,575		
Payroll HMRC PAYE & NI	-26,213		-0		
Creditors	-963,249	<b>-997,930</b>	-685,249	<b>-691,824</b>	9
<b>Net Assets</b>		<b><u>20,477,321</u></b>		<b><u>20,484,469</u></b>	
Reserves					
General Reserve	739,023		1,288,721		
Revenue Reserves	430,454		571,785		10 & 12
Capital Reserves	119,245				11 & 12
Unusable Reserves	18,800,348	<b>20,089,069</b>	18,188,114	<b>20,048,620</b>	
Profit & Loss Account					
Profit and Loss Retained	435,849		770,976		13
Profit & Loss A/C (Curr Year)	-47,597	<b>388,252</b>	-335,127	<b>435,849</b>	14
<b>Net Reserves</b>		<b><u>20,477,321</u></b>		<b><u>20,484,469</u></b>	

## Notes to the Balance Sheet

- 1 Business premises, other land and buildings, car parks and public conveniences
- 2 Vehicles, plant, machinery and equipment
- 3 Monuments, churchyards, cemeteries, allotments, open spaces, play areas, recreation areas, covenant properties
- 4 Investment and rental properties
- 5 Artwork, regalia, silverware and book of remembrance
- 6 Office, computer, kitchen, grounds, markets, events and Shopmobility equipment
- 7 Sundry debtors and payments in advance
- 8 Net holding input VAT and recoverable VAT (ex partial exemption)
- 9 Sundry creditors and receipts in advance
- 10 Earmarked Section 106 revenue funds 2021
- 11 Earmarked Section 106 capital funds 2021
- 12 Earmarked Section 106 revenue and capital funds 2020
- 13 Cumulative surplus from prior financial years
- 14 In year deficit on Income and Expenditure account

**Salisbury City Council  
Income and Expenditure - 2020/21**

	2021	2021	2020	2020	Notes
	£	£	£	£	
<b>Expenditure</b>					
<i>Employee Costs</i>					
Direct Employee Costs	1,671,192		1,736,361		1
Indirect Employee Costs	31,422	<b>1,702,613</b>	44,201	<b>1,780,562</b>	2
<i>Land and Buildings</i>					
Repairs & Maintenance	376,011		557,047		3
Utilities	147,361		184,364		4
Rental	79,249		78,957		5
Grounds & Streets	737,745		729,054		6
Security	75,472		81,796		7
Cleaning & Waste Disposal	276,276		302,456		8
Environment	246,615		264,034		9
Insurance	61,306	<b>2,000,034</b>	61,371	<b>2,259,079</b>	10
<i>Vehicles</i>					
Maintenance	28,141	<b>28,141</b>	26,594	<b>26,594</b>	11
<i>Goods and Equipment</i>					
Equipment - Purchase, Hire and Maintenance	348,615		437,619		12
Clothing	2,473		13,130		13
Office Equipment and Marketing	59,270		81,340		14
Communication & IT	174,271		167,030		15
Events & Corporate	139,247	<b>723,877</b>	465,419	<b>1,164,538</b>	16
<i>Financial</i>					
Grants	98,286		182,800		17
Banking & Loans	248,549		268,885		18
Taxes & Levies	328,147		264,482		19
Fees & Allowances	69,460	<b>744,442</b>	93,721	<b>809,888</b>	20
<b><u>Total Expenditure</u></b>		<b><u>5,199,107</u></b>		<b><u>6,040,661</u></b>	
<b>Income</b>					
Precept	3,064,133		3,016,222		21
Grants and Contributions	139,554		264,223		22
Crematorium & Cemeteries	1,267,326		1,163,803		23
Market Stalls	116,938		254,523		24
Activities	126,178		482,814		25
Land & Property	404,429		455,340		26
Goods Sales	23,496		58,160		27

Bank Interest	9,457		10,449	
<b><u>Total Income</u></b>		<b><u>5,151,511</u></b>		<b><u>5,705,534</u></b>
<b><u>Net Expenditure</u></b>		<b><u>47,597</u></b>		<b><u>335,127</u></b>

## Notes on Income and Expenditure

### Expenditure

- 1 Salaries, employer's PAYE and National Insurance contributions, and employer's Pension contributions
- 2 Recruitment, staff training, professional subscriptions, occupational health, and staff health and safety
- 3 Repairs, maintenance and building works for all business premises, rental properties, community assets, allotments, and other structures
- 4 Gas, water and sewerage, and electricity supplies
- 5 Depot and land rental
- 6 Grounds maintenance, parks, works and streets maintenance, maintenance contract depot rental, and ring road cleansing
- 7 City safety and enforcement, fire safety and security systems
- 8 Cleaning across all business premises, waste disposal including market waste
- 9 Tree planting and surgery, floral displays and maintenance, pest control, roundabouts maintenance, winter maintenance, environmental support projects, neighbourhood planning and litter enforcement
- 10 Insurance premiums
- 11 Vehicle servicing and taxation, fuels and oils
- 12 Equipment purchase, hire and maintenance, bin, seat and sign maintenance, goods and materials, and resaleable goods
- 13 Clothing and uniform, and laundry
- 14 Office equipment, photocopier leasing, advertising, printing and marketing, and postage
- 15 Telephony, IT purchases, maintenance and support, internet connections, and software and other licences
- 16 Community development, hospitality, council events (eg Christmas fayre, St George's Day, carnival, Charter Fair (not held 2020/21)), performing rights licences, corporate subscriptions, and professional fees (eg valuation, legal, legislative, property)
- 17 Cultural organisation and community grants
- 18 Loan interest and loan principal servicing, and bank charges
- 19 National nondomestic rates, BID levies, CCTV warranty and irrecoverable VAT
- 20 Consultants' fees, audit fees, cremation fees, parish councillor allowances and mayor's event costs

### Income

- 21 Precept
- 22 CCTV BID levy, Wiltshire Council HRA contribution, Section 106 contributions, Community Infrastructure Levy and other grants received
- 23 Cremation, interment, memorial services, burial rights and remembrance income, mercury abatement and avenue cemetery fees
- 24 Charter markets
- 25 Hire of Guildhall, Market Square and Guildhall Square, Charter Fair, Christmas Fayre, other markets, Shopmobility and litter enforcement
- 26 Car parking, grazing land, rental property, garage rental, access and Market Square licences, allotments and Camping and Caravan site
- 27 Information Centre, flower baskets and containers, and memorial trees and benches

**Doc 82614**

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**Date: 27.05.21**