

## Capital and revenue: *a helpful guide*

### CAPITAL

Significant repairs to the structure / fabric of any permanent building, including items such as drains, roofing, windows, floors, rewiring, insulation, solar panels, heat-pumps and associated professional/planning/installation costs.	Capital
Re-tarmacing a village hall car park	Capital
New play equipment (but not simple repairs to existing).	Capital
New/replacement play equipment - swings, roundabouts, skate ramps, climbing walls, slides, climbing frames, etc.	Capital
Purchase of a lawn mower/grounds maintenance equipment.	Capital
New or replacement vehicle	Capital
New gardens, allotments, orchards, etc.	Capital
Safety surfacing	Capital
New/replacement fencing - but not simple repairs	Capital
Full or substantial replacement of the roof covering, but <b>not</b> simple repairs including touch up painting and guttering repairs.	Capital
Building refurbishment - so works on the fabric e.g. new flooring, roof, toilets, windows, flooring, etc would be capital but <b>not general</b> maintenance.	Capital
Refurbishment of toilets and changing rooms	Capital
Substantial items of leisure equipment such as scoreboards, bowls mats, floodlights, goal posts, gym equipment, artificial wickets, line markers, tennis nets, snooker tables, TV screens - things with an expected lifespan of at least 5 years. Not consumables such as balls, kits, whistles, etc.	Capital
Permanent finger posts, styles, gates, information boards	Capital
PA and audio/visual systems	Capital
Wildlife and wildflower meadows	Capital
Benches and seats, lecterns, etc	Capital
New seating for halls	Capital
CCTV/safety cameras	Capital
Computers, printers, scanners and associated hardware	Capital
Pianos, musical instruments, lighting rigs, fire curtains, etc	Capital
Fire alarms, sprinklers, emergency lights, fire extinguishers, fire blankets, stair lifts, hoists - but not safety inspections	Capital
Allotments, community farms, water systems, storage sheds, rotavators, tractors, water butts, composters, mowers and other gardening equipment - not consumables such as plants, seeds, sharpening, repairs, etc.	Capital
Websites	Capital
Desks and physical items of office equipment - but not stationery or consumables such as printer ink, paper, envelopes, etc.	Capital
Broadband routers, cabling and installation - but not ongoing costs	Capital
Museum acquisitions and permanent artworks such as paintings, murals, sculpture, tapestry and the production of such items	Capital
Blue plaques and permanent information boards, way markers, benches, litter bins, dog bins, recycle bins, etc.	Capital
Marquees, caravans, market stalls, staging, outdoor PA systems, projection/cinema equipment, generators, lighting rigs, portaloos, etc	Capital
Trees, woodlands, trails, paths, fences, gates, access, riverbank enhancements, cycle lanes, picnic tables, built BBQs and BBQ areas	Capital
Acquisition of land, buildings, monuments and heritage assets.	Capital

**REVENUE**

Workshops, seminars, training sessions	Revenue
Events, fun days, fetes, carnivals, fayres, concerts and festivals	Revenue
Trips and transport costs	Revenue
Out of pocket expenses, entrance fees, overnight accommodation	Revenue
Food and drink	Revenue
Clothing, kit and bags	Revenue
Balls, whistles, bibs, corner flags, bats, racquets, etc.	Revenue
Maps, publications, guidebooks, route cards, certificates, prizes, ribbons	Revenue
Celebrity fees, speakers, guests and tickets	Revenue
Raffle tickets, prizes and promotional material	Revenue
Advertising, mail shots, flyers, posters, printing	Revenue
Office consumables - printer cartridges, envelopes, post-it notes, paper clips, etc.	Revenue
Salaries, retainers, honorariums and all associated costs	Revenue
Discounts, vouchers, subsidies, financial aid, bursaries.	Revenue