ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2025/26
PRECEPT CALCULATION

Year End Balance	2024/25
2023/24 Balance brought forward	34,888
Less: Unapplied Capital Account @ 31/12/24	-24,929
Revenue Balance	£9,959
Add: Receipts @ 31/12/24	£108,080
Less: Payments @ 31/12/24	-£91,015
Revenue Balance	£27,024
Add: Estimated 3 months receipts	£12,794
Less: Estimated 3 month payments	-£41,656
Revenue Balance	-£1,838
Add: VAT Repayments due to 31/12/24	£12,262
Add: Cash in hand	£0
Revenue Balance	£10,424
Year-end revenue balance to carry forward	**£10,424**

2024/25	Precept Calculation	2025/26
£86,971	Estimated Payments to 31st March 2026	£94,860
£23,380	Less: Estimated Receipts to 31st March 2026	£24,631
£63,591		£70,229
£0	Less: Rural Liaison Grant	£0
£0	Less: Proportion of year-end revenue carry forward balance	£0
£63,591	**PRECEPT**	**£70,229**
£8,863	**Increase/Decrease**	**£6,638**
434.74	**Tax Base**	**445.15**
£146.27	**Precept per Band D Dwelling**	**£157.76**
£20.99	***Increase over previous year***	***£11.49***
16.8%	***Percentage Increase***	***7.9%***

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2025/2026 - PAYMENTS

2022/23 Actual £		2024/25 Budget £	2024/25 9 Month Actual £	2024/25 3 Month Estimate £	2024/25 Estimated Outcome £	%	2025/26 Budget Estimate £	
	Administration & General							
42,662	Salaries	43,946	35,611	11,721	47,332	108%	**47,435**	*Note 9*
5,571	Insurance	5,600	5,875	0	5,875	105%	**6,000**	
3,265	Administration	3,000	2,598	402	3,000	100%	3,000	
1,722	Stationery & Equipment	2,100	1,149	951	2,100	100%	2,100	
782	Telephone & Postage	800	573	227	800	100%	800	
796	KAPC & Subscriptions	800	729	71	800	100%	800	
409	Audit	1,000	94	315	409	41%	1,000	
700	Section 137 Expenditure	700	204	496	700	100%	700	
189	Chairman's Allowance	170	40	130	170	100%	170	
569	Miscellaneous	650	1,100	21,050	22,150	3408%	650	
56,664		**58,766**	**47,973**	**35,363**	**83,336**	**142%**	**62,655**	
	Village Hall							
0	Business Rates	0	0	0	0	0%	0	
6,919	Gas	6,000	5,173	1,000	6,173	103%	**6,500**	*Note 10*
7,279	Maintenance & Repairs	5,500	5,589	1,600	7,189	131%	**6,500**	
3,045	Electricity	3,000	2,747	1,200	3,947	132%	**4,000**	*Note 10*
611	Water	500	81	200	281	56%	500	
1,358	Refunds & Performing Rights	800	967	150	1,117	140%	800	*Note 5*
19,212		**15,800**	**14,557**	**4,150**	**18,707**	**118%**	**18,300**	
	Pavilion & Open Spaces							
7,468	General Main't & Repairs	6,000	4,811	1,000	5,811	97%	6,000	
578	Pavilion Main't & Repairs	500	1,949	0	1,949	390%	500	
745	Garages Main't & Repairs	700	325	350	675	96%	700	
499	Water	300	281	20	301	100%	300	
919	Electricity	1,000	2,448	773	3,221	322%	**2,500**	*Note 10*
10,208		**8,500**	**9,814**	**2,143**	**11,957**	**141%**	**10,000**	
0	Election Costs Reserve	2,605	0	0	0	0%	2,605	*Note 3*
0	Equipment Replacement	1,300	1,163	0	1,163	89%	1,300	
5,020	Capital Account	0	10,930	0	10,930	0%	0	
0	Rural Liaison Projects	0	0	0	0	0%	0	
91,105	**TOTALS**	**86,971**	**84,436**	**41,656**	**126,092**	**145%**	**94,860**	

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2025/2026
RECEIPTS (EXCLUDING PRECEPT)

2023/24 Actual £		2024/25 Budget £	2024/25 9 Month Actual £	2024/25 3 Month Estimate £	2024/25 Estimated Outcome £	% %	2024/25 Budget Estimate £	
	Administration & General							
146	Capital Account Interest	160	407	0	407	254%	160	*Note 6*
256	Wayleaves	260	256	0	256	98%	260	
2,500	Miscellaneous	400	29,519	0	29,519	7380%	400	
2,902		**820**	**30,182**	**0**	**30,182**	**3681%**	**820**	
	Village Hall							
16,160	Lettings & PRS	15,750	7,834	9,961	17,795	113%	**16,037**	*Notes 4 & 5*
16,160		**15,750**	**7,834**	**9,961**	**17,795**	**113%**	**16,037**	
	Pavilion & Open Spaces							
6,353	Garages Rent	6,810	4,881	2,633	7,514	110%	**7,124**	*Note 7*
0	Playing Field Rent	0	450	200	650	0%	**650**	*Note 5*
0	W/House Agricultural Rent	0	0	0	0	0%	0	*Note 8*
6,353		**6,810**	**5,331**	**2,833**	**8,164**	**120%**	**7,774**	
25,415	**TOTALS**	**23,380**	**43,347**	**12,794**	**56,141**	**240%**	**24,631**	

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2025/2026
NOTES

1 Figures in **bold** indicate an increase in budget.

2 Shaded figures indicate a decrease in budget.

3 An election cost reserve of £2,605 has been inlcuded as per email from Jane Ringham dated 22/06/22 estimating the cost of a contested election.

4 Rent for GP Surgery remains the same as for 2024/54 plus £1,800 for reimbursement of utility costs.

5 Letting fees for the Village Hall, Pavilion and playing fields have been increased by approximately 2% (rounded up or down as appropriate). The PPL PRS royalties will be added to all Village Hall lettings where music is played although this has been capped at £30 per event for Village Organisations.

6 A nominal sum for capital account interest has been included as no investments are held at present.

7 The rent for 17 garages has not been increased (increased by approximately 7% in 2024/25). The additional three garages in Pintail Close are used for storage of PC equipment.

8 A rent for Whitehouse Farm agricultural rent has not included as no new agreement is in place at this time.

9 The Clerk's salary is aligned to SCP22 (previously SCP28) as per 2019-20 National Salary Award (NALC Employment Briefing E02-18 dated December 2018). However when the 2025/26 Salary Award is announced any increase will be back-dated to 1st April 2025.

Caretaker's and Relief Caretaker's salaries have been aligned to National Living Wage which will be increased on 1st April 2025.

An additional allowance of 200 hours for Relief Caretaker has been added to cover minor maintence work as and when required.

10 Utilities budgets have been increased whilst a new fixed-term agreement is being sought.

11 The Tax Base figure for 2025/26 is 445.15 as notified by Medway Council on 22nd January 2025.

12 The Band D figure is calculated by dividing the precept by the tax base for the year (£70,229 ÷ 445.15 = £157.76).

13 The percentage increase is calculated by dividing the increase by the previous year's Band D figure (£11.49 ÷ £146.27 = 7.9%).