

ST JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2021/22
PRECEPT CALCULATION

Year End Balance	2020/21
2019/20 Balance brought forward	£68,491
Less: Unapplied Capital Account @ 31/12/19	-£61,013
<i>Revenue Balance</i>	£7,478
Add: Receipts @ 31/12/19	£62,691
Less: Payments @ 31/12/19	-£54,865
<i>Revenue Balance</i>	£15,304
Add: Estimated 3 months receipts	£11,813
Less: Estimated 3 month payments	-£16,256
<i>Revenue Balance</i>	£10,861
Add: VAT Repayments due to 31/12/20	£800
Add: Cash in hand	£0
<i>Revenue Balance</i>	£11,661
Year-end revenue balance to carry forward	£11,661

2020/21	<u>Precept Calculation</u>	2021/22
£73,224	Estimated Payments to 31st March 2022	£73,883
-£24,310	Less: Estimated Receipts to 31st March 2022	-£21,510
£48,914		£52,373
-£7,352	Less: CTRS and Rural Liaison Grants (as notified by MC 13/01/21)	-£7,453
-£3,000	Less: Proportion of year-end revenue carry forward balance	-£2,150
£38,562	PRECEPT	£42,770
£3,467	Increase/Decrease	£4,208
437.56	Tax Base	442.21
£88.13	Precept per Band D Dwelling	£96.72
£7.79	<i>Increase over previous year</i>	£8.59
9.7%	<i>Percentage Increase</i>	9.7%

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2021/2022 - PAYMENTS

2019/20 Actual £		2020/21 Budget £	2020/21 9 Month Actual £	2020/21 3 Month Estimate £	2020/21 Estimated Outcome £	%	2021/22 Budget Estimate £
	Administration & General						
33,389	Salaries	34,774	24,643	8,137	32,780	94%	35,663 <i>Note 9</i>
4,760	Insurance	5,000	4,839	0	4,839	97%	5,000
3,192	Administration	3,000	1,465	1,400	2,865	95%	3,000
2,103	Stationery & Equipment	2,100	2,083	200	2,283	109%	2,100
808	Telephone & Postage	800	445	160	605	76%	800
710	KAPC & Subscriptions	680	657	160	817	120%	800
728	Audit	1,000	728	0	728	73%	1,000
650	Section 137 Expenditure	700	265	0	265	38%	700
160	Chairman's Allowance	170	0	170	170	100%	170
569	Miscellaneous	650	783	200	983	151%	650
47,069		48,874	35,908	10,427	46,335	95%	49,883
	Village Hall						
0	Business Rates	0	0	0	0	0%	0
3,633	Gas	5,000	1,701	600	2,301	46%	5,000 <i>Note 10</i>
4,992	Maintenance & Repairs	5,000	5,204	1,000	6,204	124%	5,000
1,801	Electricity	2,250	833	500	1,333	59%	2,250 <i>Note 10</i>
296	Water	300	92	420	512	171%	350
1,228	Refunds & Performing Rights	1,000	240	0	240	24%	600 <i>Note 5</i>
11,950		13,550	8,071	2,520	10,591	78%	13,200
	Pavilion & Open Spaces						
6,107	General Main't & Repairs	5,000	2,358	2,750	5,108	102%	5,000
0	Pavilion Main't & Repairs	500	0	50	50	10%	500
754	Garages Main't & Repairs	500	0	50	50	10%	500
402	Water	300	135	165	300	100%	300
503	Electricity	800	506	294	800	100%	800 <i>Note 10</i>
7,766		7,100	2,998	3,309	6,307	89%	7,100
0	Election Costs Reserve	2,400	0	0	0	0%	2,400 <i>Note 3</i>
221	Equipment Replacement	1,300	225	0	225	17%	1,300
638	Capital Account	0	4,461	0	4,461	0%	-
2,654	Rural Liaison Projects	0	400	0	400	0%	-
70,298	TOTALS	73,224	52,063	16,256	63,458	87%	73,883

ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL
FINAL BUDGET FOR 2021/2022
RECEIPTS (EXCLUDING PRECEPT)

2019/20 Actual £		2020/21 Budget £	2020/21 9 Month Actual £	2020/21 3 Month Estimate £	2020/21 Estimated Outcome £	%	2021/22 Budget Estimate £
Administration & General							
398	Capital Account Interest	350	402	0	402	115%	350 <i>Note 6</i>
256	Wayleaves	260	256	0	256	98%	260
2,864	Miscellaneous	400	175	1,570	1,745	436%	400
3,518		1,010	833	1,570	2,403	238%	1,010
Village Hall							
17,174	Lettings & PRS	15,000	8,214	2,923	11,137	74%	12,500 <i>Notes 4 & 5</i>
17,174		15,000	8,214	2,923	11,137	74%	12,500
Pavilion & Open Spaces							
6,116	Garages Rent	6,900	4,536	2,420	6,956	101%	7,000 <i>Note 7</i>
0	Playing Field Rent	0	0	0	0	0%	0
0	W/House Agricultural Rent	1,400	0	4,900	4,900	350%	1,000 <i>Note 8</i>
6,116		8,300	4,536	7,320	11,856	143%	8,000
26,808	TOTALS	24,310	13,583	11,813	25,396	104%	21,510

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FINAL BUDGET FOR 2021/22
NOTES

- 1 Figures in **bold** indicate an increase in budget.
- 2 **Shaded figures indicate a decrease in budget.**
- 3 An election costs reserve has been included as per email from Jane Ringham dated 27th March 2018.
- 4 Rent for GP Surgery remains the same as for 2020/21 but £750 reimbursement of utility costs has been added.
- 5 Village Hall letting fees have been increased by 2% for non-residents. The PPL PRS royalties will be added to all lettings where music is played (although some will be subsidised).
- 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 been increased by 2%. The additional three garages in Pintail Close are used for storage of PC equipment.
- 8 A nominal sum for Whitehouse Farm agricultural rent has been included as a new agreement is being negotiated.
- 9 Clerk's Salary has been aligned to SCP22 (previously SCP28) as per 2019-2020 National Salary Award to be implemented from 01/04/19. New pay scales for 2021/22 have yet to be announced so an estimate increase of 3.4% has been added (the same percentage as for 2019/20) until further information is available from NALC.
Caretaker's salary has been aligned to National Living Wage which will be increased on 01/04/21.
- 10 Utilities budgets are unaltered as a 4-year fixed-term contract began in July 2019.
- 11 The Tax Base figure for 2021/22 is 442.21 as notified by Medway Council on 13/01/21.
- 12 The Band D figure is calculated by dividing the precept by the tax base for the year. The percentage increase is calculated by dividing the increase (£8.59) by the previous year's Band D figure (£88.13).