

**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2022/23**  
**PRECEPT CALCULATION**

Year End Balance	2021/22
2020/21 Balance brought forward	49,727
Less: Unapplied Capital Account @ 31/12/21	-46,233
<i>Revenue Balance</i>	£3,494
Add: Receipts @ 31/12/21	£74,968
Less: Payments @ 31/12/21	-£53,952
<i>Revenue Balance</i>	£24,510
Add: Estimated 3 months receipts	£5,278
Less: Estimated 3 month payments	-£17,539
<i>Revenue Balance</i>	£12,249
Add: VAT Repayments due to 31/12/21	£1,278
Add: Cash in hand	£0
<i>Revenue Balance</i>	£13,527
<b>Year-end revenue balance to carry forward</b>	<b>£13,527</b>

2021/22	<u>Precept Calculation</u>	Final 2022/23
£73,883	Estimated Payments to 31st March 2023	£75,549
-£21,510	Less: Estimated Receipts to 31st March 2023	£23,450
£52,373		£52,099
-£7,453	Less: CTRS and Rural Liaison Grants (as notified by MC 23/12/21)	£0
-£2,150	Less: Proportion of year-end revenue carry forward balance	-£5,000
<b>£42,770</b>	<b>PRECEPT</b>	<b>£47,099</b>
£4,208	Increase/Decrease	£4,329
442.21	Tax Base	439.65
<b>£96.72</b>	<b>Precept per Band D Dwelling</b>	<b>£107.13</b>
£8.59	<i>Increase over previous year</i>	<b>£10.41</b>
<b>9.7%</b>	<b>Percentage Increase</b>	<b>10.8%</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2022/2023 - PAYMENTS**

2020/21 Actual £		2021/22 Budget £	2021/22 9 Month Actual £	2021/22 3 Month Estimate £	2021/22 Estimated Outcome £	%	2022/23 Budget Estimate £
<b>Administration &amp; General</b>							
34,068	Salaries	35,663	24,742	8,406	33,148	93%	<b>36,829</b> <i>Note 9</i>
4,839	Insurance	5,000	4,861	0	4,861	97%	5,000
1,798	Administration	3,000	1,525	1,475	3,000	100%	3,000
2,654	Stationery & Equipment	2,100	1,811	289	2,100	100%	2,100
621	Telephone & Postage	800	537	263	800	100%	800
863	KAPC & Subscriptions	800	665	135	800	100%	800
728	Audit	1,000	728	0	728	73%	1,000
700	Section 137 Expenditure	700	325	375	700	100%	700
170	Chairman's Allowance	170	0	170	170	100%	170
783	Miscellaneous	650	1,852	150	2,002	308%	650
<b>47,223</b>		<b>49,883</b>	<b>37,045</b>	<b>11,263</b>	<b>48,308</b>	<b>97%</b>	<b>51,049</b>
<b>Village Hall</b>							
0	Business Rates	0	0	0	0	0%	0
1,988	Gas	5,000	1,386	1,500	2,886	58%	5,000 <i>Note 10</i>
8,230	Maintenance & Repairs	<b>5,000</b>	4,264	1,000	5,264	105%	5,000
1,280	Electricity	2,250	1,335	915	2,250	100%	2,250 <i>Note 10</i>
409	Water	350	126	224	350	100%	350
240	Refunds & Performing Rights	600	390	500	890	148%	<b>900</b> <i>Note 5</i>
<b>12,147</b>		<b>13,200</b>	<b>7,502</b>	<b>4,139</b>	<b>11,641</b>	<b>88%</b>	<b>13,500</b>
<b>Pavilion &amp; Open Spaces</b>							
5,313	General Main't & Repairs	5,000	3,464	1,536	5,000	100%	5,000
0	Pavilion Main't & Repairs	500	341	159	500	100%	500
0	Garages Main't & Repairs	500	723	0	723	145%	700
239	Water	300	63	237	300	100%	300
669	Electricity	800	595	205	800	100%	800 <i>Note 10</i>
<b>6,220</b>		<b>7,100</b>	<b>5,186</b>	<b>2,137</b>	<b>7,323</b>	<b>103%</b>	<b>7,300</b>
19,241	Election Costs Reserve	2,400	0	0	0	0%	2,400 <i>Note 3</i>
0	Equipment Replacement	1,300	0	0	0	0%	1,300
225	Capital Account	0	0	0	0	0%	0
400	Rural Liaison Projects	0	0	0	0	0%	0
<b>85,456</b>	<b>TOTALS</b>	<b>73,883</b>	<b>49,733</b>	<b>17,539</b>	<b>67,272</b>	<b>91%</b>	<b>75,549</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2022/2023**  
**RECEIPTS (EXCLUDING PRECEPT)**

2020/21 Actual £		2021/22 Budget £	2021/22 9 Month Actual £	2021/22 3 Month Estimate £	2021/22 Estimated Outcome £	%	2022/23 Budget Estimate £	
<b>Administration &amp; General</b>								
402	Capital Account Interest	350	71	0	71	20%	100	Note 6
256	Wayleaves	260	256	0	256	98%	260	
2,444	Miscellaneous	400	1,545	0	1,545	386%	400	
<b>3,103</b>		<b>1,010</b>	<b>1,872</b>	<b>0</b>	<b>1,872</b>	<b>185%</b>	<b>760</b>	
<b>Village Hall</b>								
8,214	Lettings & PRS	12,500	11,188	3,414	14,602	117%	14,800	Notes 4 & 5
<b>8,214</b>		<b>12,500</b>	<b>11,188</b>	<b>3,414</b>	<b>14,602</b>	<b>117%</b>	<b>14,800</b>	
<b>Pavilion &amp; Open Spaces</b>								
6,165	Garages Rent	7,000	5,225	1,864	7,089	101%	6,670	Note 7
0	Playing Field Rent	0	0	0	0	0%	0	
6,120	W/House Agricultural Rent	1,000	1,220	0	1,220	122%	1,220	Note 8
<b>12,285</b>		<b>8,000</b>	<b>6,445</b>	<b>1,864</b>	<b>8,309</b>	<b>104%</b>	<b>7,890</b>	
<b>23,602</b>	<b>TOTALS</b>	<b>21,510</b>	<b>19,505</b>	<b>5,278</b>	<b>24,783</b>	<b>115%</b>	<b>23,450</b>	

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2022/23**  
**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 2021/22 but £1,200 reimbursement of utility costs has been added.
- 5 Village Hall letting fees have not been increased. The PPL PRS royalties will be added to all 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 (last increased in 2020/21). The additional three garages in Pintail Close are used for storage of PC equipment.
- 8 A rent for Whitehouse Farm agricultural rent has been included at the current rent although a new agreement will be negotiated in September 2022.
- 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). New pay scales for 2021/22 were not available so an estimated increase of 3.4% was added (the same % increase as for 2019/20). As new pay scales for 2022/23 are not available, no increase has been applied. However, when the 2021/22 & 2022/23 Salary Awards are announced any increase will be back-dated to 1st April 2021 and 1st April 2022 respectively.  
  
Caretaker's salary has been aligned to National Living Wage which will be increased on 1st April 2022.  
  
An additional allowance of 52 hours for Relief Caretaker has been added to cover minor maintenance work as and when required.
- 10 Utilities budgets are unaltered as a 4-year fixed-term contract began in July 2019.
- 11 The Tax Base figure for 2022/23 is 439.651 as notified by Medway Council on 23rd December 2021.
- 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 (£10.41) by the previous year's Band D figure (10.8%).