

**ST JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2023/24**  
**PRECEPT CALCULATION**

Year End Balance	2022/23
2021/22 Balance brought forward	59,797
Less: Unapplied Capital Account @ 31/12/22	-40,879
<i>Revenue Balance</i>	<b>£18,918</b>
Add: Receipts @ 31/12/22	£68,798
Less: Payments @ 31/12/22	-£67,777
<i>Revenue Balance</i>	<b>£19,939</b>
Add: Estimated 3 months receipts	£6,899
Less: Estimated 3 month payments	-£18,430
<i>Revenue Balance</i>	<b>£8,408</b>
Add: VAT Repayments due to 31/12/22	£599
Add: Cash in hand	£0
<i>Revenue Balance</i>	<b>£9,007</b>
<b>Year-end revenue balance to carry forward</b>	<b>£9,007</b>

2022/23	<u>Precept Calculation</u>	2023/24
£75,549	Estimated Payments to 31st March 2024	£82,628
£23,450	Less: Estimated Receipts to 31st March 2024	£22,900
£52,099		£59,728
£0	Less: CTRS and Rural Liaison Grants (as notified by MC 23/12/21)	£0
-£5,000	Less: Proportion of year-end revenue carry forward balance	-£5,000
<b>£47,099</b>	<b>PRECEPT</b>	<b>£54,728</b>
£0	<b>Increase/Decrease</b>	<b>£7,629</b>
439.65	<b>Tax Base</b>	<b>436.84</b>
<b>£107.13</b>	<b>Precept per Band D Dwelling</b>	<b>£125.28</b>
£10.41	<b>Increase over previous year</b>	<b>£18.15</b>
<b>10.8%</b>	<b>Percentage Increase</b>	<b>16.9%</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2023/2024 - PAYMENTS**

2021/22 Actual £		2022/23 Budget £	2022/23 9 Month Actual £	2022/23 3 Month Estimate £	2022/23 Estimated Outcome £	%	2023/24 Budget Estimate £
	<b>Administration &amp; General</b>						
35,252	Salaries	36,829	29,248	9,059	38,307	104%	<b>40,303</b> <i>Note 9</i>
4,861	Insurance	5,000	5,104	0	5,104	102%	<b>5,100</b>
1,828	Administration	3,000	2,358	642	3,000	100%	3,000
2,223	Stationery & Equipment	2,100	1,617	483	2,100	100%	2,100
707	Telephone & Postage	800	560	240	800	100%	800
791	KAPC & Subscriptions	800	674	50	724	91%	800
728	Audit	1,000	728	272	1,000	100%	1,000
700	Section 137 Expenditure	700	276	424	700	100%	700
170	Chairman's Allowance	170	45	125	170	100%	170
1,852	Miscellaneous	650	436	150	586	90%	650
<b>49,112</b>		<b>51,049</b>	<b>41,046</b>	<b>11,445</b>	<b>52,491</b>	<b>103%</b>	<b>54,623</b>
	<b>Village Hall</b>						
0	Business Rates	0	0	0	0	0%	0
2,539	Gas	5,000	2,646	2,354	5,000	100%	<b>6,000</b> <i>Note 10</i>
6,182	Maintenance & Repairs	5,000	4,408	1,512	5,920	118%	<b>5,500</b>
1,777	Electricity	2,250	943	1,307	2,250	100%	<b>3,000</b> <i>Note 10</i>
519	Water	350	336	226	562	161%	<b>500</b>
540	Refunds & Performing Rights	900	503	463	966	107%	<b>600</b> <i>Note 5</i>
<b>11,557</b>		<b>13,500</b>	<b>8,836</b>	<b>5,862</b>	<b>14,698</b>	<b>109%</b>	<b>15,600</b>
	<b>Pavilion &amp; Open Spaces</b>						
4,985	General Main't & Repairs	5,000	6,183	500	6,683	134%	<b>6,000</b>
341	Pavilion Main't & Repairs	500	1,060	0	1,060	212%	500
878	Garages Main't & Repairs	700	0	160	160	23%	700
174	Water	300	99	201	300	100%	300
813	Electricity	800	538	262	800	100%	<b>1,000</b> <i>Note 10</i>
<b>7,191</b>		<b>7,300</b>	<b>7,880</b>	<b>1,123</b>	<b>9,003</b>	<b>123%</b>	<b>8,500</b>
0	Election Costs Reserve	2,400	0	0	0	0%	<b>2,605</b> <i>Note 3</i>
0	Equipment Replacement	1,300	583	0	583	45%	1,300
743	Capital Account	0	4,611	0	4,611	0%	0
0	Rural Liaison Projects	0	0	0	0	0%	0
<b>68,603</b>	<b>TOTALS</b>	<b>75,549</b>	<b>62,956</b>	<b>18,430</b>	<b>76,775</b>	<b>102%</b>	<b>82,628</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2023/2024**  
**RECEIPTS (EXCLUDING PRECEPT)**

2021/22 Actual £		2022/23 Budget £	2022/23 9 Month Actual £	2022/23 3 Month Estimate £	2022/23 Estimated Outcome £	%	2021/22 Budget Estimate £
<b><i>Administration &amp; General</i></b>							
71	Capital Account Interest	100	8	0	8	8%	100 <i>Note 6</i>
256	Wayleaves	260	256	0	256	98%	260
1,795	Miscellaneous	400	540	600	1,140	285%	400
<b>2,122</b>		<b>760</b>	<b>804</b>	<b>600</b>	<b>1,404</b>	<b>185%</b>	<b>760</b>
<b><i>Village Hall</i></b>							
14,887	Lettings & PRS	14,800	10,845	4,630	15,475	105%	<b>15,470</b> <i>Notes 4 &amp; 5</i>
<b>14,887</b>		<b>14,800</b>	<b>10,845</b>	<b>4,630</b>	<b>15,475</b>	<b>105%</b>	<b>15,470</b>
<b><i>Pavilion &amp; Open Spaces</i></b>							
6,746	Garages Rent	6,670	5,335	2,119	7,454	112%	6,670 <i>Note 7</i>
0	Playing Field Rent	0	0	0	0	0%	0
1,220	W/House Agricultural Rent	1,220	0	0	0	0%	0 <i>Note 8</i>
<b>7,966</b>		<b>7,890</b>	<b>5,335</b>	<b>2,119</b>	<b>7,454</b>	<b>94%</b>	<b>6,670</b>
<b>24,975</b>	<b>TOTALS</b>	<b>23,450</b>	<b>16,984</b>	<b>7,349</b>	<b>24,333</b>	<b>104%</b>	<b>22,900</b>

**ST. JAMES, ISLE OF GRAIN, PARISH COUNCIL**  
**BUDGET FOR 2023/24**  
**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 included as per email from Jane Ringham dated 22/06/22 estimating the cost of a contested election scheduled for 4th May 2023.
- 4 Rent for GP Surgery has been increased by 2%. Reimbursement of utility costs will also increase after the fixed-term agreement ends in July 2023.
- 5 Village Hall letting fees have been increased by 2%. 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. An overall reduction in PPL PRS royalties has been achieved following a recent review of usage.
- 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 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 2023/24 Salary Award is announced any increase will be back-dated to 1st April 2023.  
  
Caretaker's and Relief Caretaker's salaries have been aligned to National Living Wage which will be increased on 1st April 2023.  
  
An additional allowance of 150 hours for Relief Caretaker has been added to cover minor maintenance work as and when required.
- 10 Utilities budgets have been increased to reflect the current market trends as the 4-year fixed-term contracts end in July 2023. A Government Relief Scheme for Business is available but applications will not be accepted whilst there is a current fixed-price contract in place.
- 11 The Tax Base figure for 2023/24 is 436.84 as notified by Medway Council on 21st December 2022.
- 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 (£18.15) by the previous year's Band D figure (16.9%) - Option 3 figures have been used for this example.