

Kent & Essex Inshore Fisheries & Conservation Authority

Appendix 1 to Agenda item B1

	Year to Date Expenditure 2025-26	KEIFCA Budget 2025-26	KEIFCA Forecast 2025-26	Variance	Comments
	£	£	£	£	
Staffing					
1 Salaries	852,007.18	846,008.00	852,007.18	5,999.18	Increase in National Insurance contributions and NJC pay awards published after budget setting
2 Medical, Insurance & Health and Safety Expenses	5,590.09	5,235.00	5,590.09	355.09	
3 Travel & Subsistence Expenses	14,211.20	12,430.00	14,211.20	1,781.20	additional costs from visits to oversee Nerissa refit & Nemo build. More in person attendance at meetings in district
4 Recruitment & Advertising	1,249.00	0.00	1,249.00	1,249.00	Unanticipated costs at budget setting, however these are offset by the DEFRA grant, therefore forecast and variance is showing nil
5 Uniform	1,789.66	2,015.00	1,789.66	(225.34)	
	874,847.13	865,688.00	874,847.13	9,159.13	
Premises					
6 Rent, Rates, Service Charges & Insurance	(16,289.04)	35,670.00	(16,289.04)	(51,959.04)	Rental increase for Essex was made by landlord after budget setting
7 Utilities	9,381.73	9,656.00	9,381.73	(274.27)	water leak in toilet at Ramsgate and a change of mobile phones to iPhones for compatability with CLUE software. Variance is reduced due to forecast underspend on Brightlingsea electricity bill
8 Security Charges	734.00	280.00	734.00	454.00	
9 Repairs, Alterations & Maintenance	13,535.07	5,720.00	13,535.07	7,815.07	Partitioning Work carried out at Ramsgate Office
10 Office Equipment & Furniture	1,120.44	450.00	1,120.44	670.44	
11 IT	43,929.80	32,230.00	43,929.80	11,699.80	Costs relating to the new server and systems. Overspend forecast has been reduced by 9.2k of costs that will be capitalised
12 Office Expenses	7,232.36	8,058.00	7,232.36	(825.64)	
12a Right of Use Assets : Depreciation	44,634.72	0.00	44,634.72	44,634.72	
	104,279.08	92,064.00	104,279.08	12,215.08	
Vessels					
13 Repairs & Maintenance	127,511.73	57,384.00	127,511.73	70,127.73	Engine leak repair for Tamesis plus out of water maintenance. Works required to upgrade Nerissa to comply with Workboat Code 3: Costs over budget for the Workboat Code 3 upgrades will be funded by additional KCC Interest payments
14 Fuel & Oil	19,925.45	37,066.00	19,925.45	(17,140.55)	both Nerissa and Tamesis were out of the water this year for Workboat Code 3 upgrades plus other work, Nemo was not yet complete so the budget was unused
15 Insurance	22,178.42	27,900.00	22,178.42	(5,721.58)	Insurance was budgeted with an increase, but these remained at 24/25 levels. Additionally, the delay with Nemo coming into service has reduced the insurance charge for the year
16 Harbour Fees	12,336.81	15,350.00	12,336.81	(3,013.19)	Underspend now forecast due to Nemo delays
17 Specialist Equipment	12,159.32	14,257.00	12,159.32	(2,097.68)	lower than budgeted costs for liferaft servicing
18 Depreciation	136,188.71	0.00	136,188.71	136,188.71	Offset by appropriations, line 53
	330,300.44	151,957.00	330,300.44	178,343.44	
Vehicles					
19 Vans : Servicing, Repairs & Maintenance	3,261.37	5,677.61	3,261.37	(2,416.24)	Servicing and repairs not required to the extent anticipated at budget setting
20 Vans: Fuel & Oil	7,213.28	7,180.39	7,213.28	32.89	
21 Vans : Vehicle sales / purchase	0.00	0.00	0.00	0.00	
22 Vans: Parking / Permits / Storage	1,786.52	1,350.00	1,786.52	436.52	
23 Vans: Insurance	1,781.00	1,060.00	1,781.00	721.00	
23a Vans: Depreciation	22,253.80	0.00	22,253.80	22,253.80	Offset by appropriations line 53
24 Quad Bikes : Sales / Purchase	0.00	0.00	0.00	0.00	
25 Quad Bikes : Storage Fees	3,182.00	3,182.00	3,182.00	0.00	
25a Quad Bikes: Depreciation	10,937.50	0.00	10,937.50	10,937.50	Offset by appropriations line 53
	50,415.47	18,450.00	50,415.47	31,965.47	
Research					
26 Research : Cockles	24,365.23	12,200.00	24,365.23	12,165.23	1/2k of this overspend will be offset by the DEFRA grant. The bulk of additional costs relating to the Vessel Monitoring Systems costing more than was forecast at budget setting
27 Research : Whelks	5,280.09	4,600.00	5,280.09	680.09	1.8k of expenditure is offset by the DEFRA grant
28 Research : Manila Clams	6,336.37	0.00	6,336.37	6,336.37	All costs funded from the DEFRA grant
29 Research : Other Research Costs	10,759.55	7,750.00	10,759.55	3,009.55	46k will be offset by the DEFRA grant for PHD costs and FMP / MPA workshops
	46,741.24	24,550.00	46,741.24	22,191.24	
Training					
30 Training	8,768.00	12,720.00	8,768.00	(3,952.00)	Training costs for the financial year lower than anticipated - fewer officers sent to COC and contribution to MMO trainer not required
	8,768.00	12,720.00	8,768.00	(3,952.00)	
Administration					
31 IFCA Management	12,576.27	17,204.00	12,576.27	(4,627.73)	3.7k underspend relates to budget that was allowed for any residential T24 Regulatory Order meetings that in the end were not required. The remaining 0.5k relates to members expenses and catering
32 Audit	1,180.50	3,200.00	1,180.50	(2,019.50)	External audit fees for 2k will not be required
33 Professional Services	27,162.05	27,100.00	27,162.05	62.05	
34 Legal Costs	10,159.91	10,000.00	10,159.91	159.91	while legal costs are high, due to legal costs associated with the T24 Variation Order any amount over the budget will be covered by amount ringfenced to reserves from the 2024/25 budget
35 Subscriptions to Professional Bodies	43,570.92	23,427.00	43,570.92	20,143.92	SeaFlux Safety Management System workboat code 3 + AXON radio system
36 Byelaw Advertising	888.00	0.00	888.00	888.00	T24 Variation Order - costs of advertising
37 Bank Fees & Charges	117.92	120.00	117.92	(2.08)	
	95,655.57	81,051.00	95,655.57	14,604.57	
Communications					
39 Communications	20,202.48	5,200.00	20,202.48	15,002.48	13.5k contribution to Fish Local will be covered by DEFRA grant
	20,202.48	5,200.00	20,202.48	15,002.48	
Income					
40 Cockles	(213,649.00)	(205,381.00)	(213,649.00)	(8,268.00)	Increase in numbers of cockle permit applications greater than anticipated when setting budget
41 Whelks	(4,285.00)	(4,000.00)	(4,285.00)	(285.00)	
42 Manila Clams	0.00	0.00	0.00	0.00	
43 Grants	0.00	0.00	0.00	0.00	
44 Earned Income	(3,255.89)	(3,328.00)	(3,255.89)	72.11	
45 FAPs	0.00	0.00	0.00	0.00	
	(221,189.89)	(212,709.00)	(221,189.89)	(8,480.89)	
Net Cost of Services					
	1,310,019.52	1,038,971.00	1,310,019.52	271,048.52	
47 KCC Interest Received	(133,724.16)	(51,981.00)	(133,724.16)	(81,743.16)	Intentionally low budget set as interest payment value is externally influenced
Net Operating Expenditure					
	1,176,295.36	986,990.00	1,176,295.36	189,305.36	
49 Appropriations : transfer to general reserve	0.00	0.00	0.00	0.00	
50 Appropriations : transfer to renewal reserve	90,000.00	90,000.00	90,000.00	0.00	
51 Appropriations : DEFRA Grant transfers	(80,108.96)	(48,326.00)	(80,108.96)	(31,782.96)	Variance is the amount of DEFRA grant needed to offset related costs
52 Appropriations: transfers to Capital Financing reserv	0.00	0.00	0.00	0.00	
53 Appropriations: depreciation transfer	(169,380.01)	0.00	(169,380.01)	(169,380.01)	offsets row 17, 23a and 25a
54 Appropriations : transfer to other reserves	0.00	0.00	0.00	0.00	
	(159,488.97)	41,674.00	(159,488.97)	(201,162.97)	
Amount to be met from Levies					
	1,016,806.39	1,028,664.00	1,016,806.39	(11,857.61)	
46 Levies	(1,028,643.00)	(1,028,664.00)	(1,028,643.00)	21.00	
Net Surplus / Deficit					
	(11,836.61)	0.00	(11,836.61)	(11,836.61)	