

Item	Income / Expenditure type:	Outturn 21-22	Budget 21-22	Variance	Notes
Salaries					
1	Salaries: Officers, and Crew	695,694.52	712,503.42	-16,808.90	-16.8k underspend due to vacancy for the Scientific Officer during the year
2	Salaries: Recruitment Advertising and Expenses	0.00	0.00	0.00	
3	Salaries: Employee Insurance and Medical Expenses	1,784.65	2,025.00	-240.35	
4	Salaries: Training	0.00	0.00	0.00	
5	Salaries: Uniforms	830.01	2,250.00	-1,419.99	-1.4k - Reduced need for uniform during financial year
6	Salaries: Protective Clothing	469.22	2,933.00	-2,463.78	-2.5k PPE Purchased in 20/21 for use during 21/22
7	Salaries: Travel and Subsistence	2,738.83	12,365.00	-9,626.17	-9.6k underspend due to reduced staff travel during Covid restrictions
	Salaries: Total	701,517.23	732,076.42	-30,559.19	
Premises					
9	Premises: Repairs, Alterations and Maintenance	9,180.79	1,220.00	7,960.79	+8k to replace & upgrade damaged storage container in Essex office area
10	Premises: Energy Costs	1,274.68	2,800.00	-1,525.32	-1.5k - reduced use of Brightlingsea office during 21/22
11	Premises: Rental and Service Charges	31,782.74	28,806.00	2,976.74	+3k - lease was expected to last for 10 months, additional costs due to lease extension
12	Premises: Rates and Water Charges	1,198.64	1,500.00	-301.36	
13	Premises: Cleaning	1,936.17	2,410.00	-473.83	
	Premises: Total	45,373.02	36,736.00	8,637.02	
Vessels					
15	Vessels: Equipment, Repairs and Maintenance	23,032.88	21,999.50	1,033.38	+5.3k major repairs to Nereus Rib +1.2k equipment for Nerissa and Vigilant -1.3k underspend on repairs, running costs & equipment for Nereus, Vigilant and Tamesis -1.5k underspend on major repairs for Vigilant -2.6k capitalisation of refit costs for Tamesis
16	Vessels: Fuel & Oil	36,098.22	30,082.20	6,016.02	+6k general increasing costs of fuel
17	Vessels: Insurance	18,279.77	18,400.00	-120.23	
18	Vessels: Harbour Dues	9,422.81	8,500.00	922.81	
19	Vessels: Life-raft Hire	0.00	0.00	0.00	
20	Vessels: Other Vessel Costs	6,189.03	7,535.00	-1,345.97	-0.9k capitalisation of specialist fee costs for Tamesis refit -0.4k underspend on Nereus, Nerissa and Vigilant specialist fees
21	Vessels: Depreciation	139,080.17	182,683.00	-43,602.83	- 25.3k - Tamesis refit costs capitalised and annual depreciation adjusted -19.3k - budget set higher than actual depreciation for Vigilant and Nerissa
	Vessels: Total	232,102.88	269,199.70	-37,096.82	
Vehicles					
25	Vehicle Costs: Repairs and Maintenance of Premises	0.00	0.00	0.00	
27	Vehicle Costs: Repairs and Maintenance of Vehicles	2,791.91	3,600.00	-808.09	
28	Vehicle Costs: Fuel and Oil	6,609.36	7,360.00	-750.64	
29	Vehicle Costs: Insurance	732.00	2,500.00	-1,768.00	1.8k - lower insurance costs for vehicles than expected
30	Vehicle Costs: Other Vehicle Costs	497.45	765.00	-267.55	
31	Vehicle Costs: Depreciation	10,474.61	13,205.44	-2,730.83	-2.7k - Toyota Hilux exceeded asset lifespan this year, not depreciated
	Vehicle Costs: Total	21,105.33	27,430.44	-6,325.11	
Supplies and Services					
33	Supplies and Services: Equipment	19,993.76	20,450.00	-456.24	
34	Supplies and Services: Specialist Equipment	0.00	0.00	0.00	
35	Supplies and Services: Telephones (including Mobiles)	5,976.50	5,640.64	335.86	
36	Supplies and Services: Postage	1,353.63	1,350.00	3.63	
37	Supplies and Services: Printing and Photocopying	1,906.62	2,600.00	-693.38	
38	Supplies and Services: Stationery and Office Expenses	926.03	1,000.00	-73.97	
39	Supplies and Services: General / Other	2,400.56	2,210.00	190.56	
	Supplies and Services: Total	32,557.10	33,250.64	-693.54	
Income					
41	Income: Hire of Vessels	-3,000.00	0.00	-3,000.00	-3k income received for hire of Tamesis
	Income: Total	-3,000.00	0.00	-3,000.00	
Authority Costs: Support Charges					
43	Support Charges: Internal and External Audit	2,997.50	3,000.00	-2.50	
44	Support Charges: Legal Fees	15,845.81	12,000.00	3,845.81	+3.9k additional costs attributed to legal advice on review of cockle fishery
45	Support Charges: Financial Services	27,146.50	27,100.00	46.50	
47	Support Charges: Other Support Services- Payroll, Personnel & Training, IT, Procurement, Property and Public Relations	102.91	200.00	-97.09	

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	Support Charges: Total	46,092.72	42,300.00	3,792.72	

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Authority Costs: Other Costs					
49	Other Costs: Hire of Rooms	1,877.00	2,200.00	-323.00	
50	Other Costs: Members' Travel & Subsistence Allowances	1,451.24	1,800.00	-348.76	
51	Other Costs: Chairman's & Vice Chairman's Allowance	8,000.04	8,004.00	-3.96	
52	Other Costs: Subscriptions	15,230.00	15,200.00	30.00	
53	Other Costs: Advertising- By-laws and Audit	30,692.28	24,000.00	6,692.28	+6.7k no advertising costs - budget used for costs relating to review of cockle fishery
54	Other Costs: Other Costs	853.50	1,500.00	-646.50	
56	Other Costs: Contribution and Grants	0.00	0.00	0.00	
	Other Costs: Total	58,104.06	52,704.00	5,400.06	
Survey and Project Costs					
58	Survey and Project Costs: River Roach Oysters	0.00	500.00	-500.00	
59	Survey and Project Costs: Communication & Engagement	4,973.01	3,742.00	1,231.01	+1.2k website improvement costs
60	Survey and Project Costs: Research Fund	2,281.36	2,500.00	-218.64	
61	Survey and Project Costs: Training Programme	7,463.49	8,700.00	-1,236.51	-1.2k underspend - majority of training carried out remotely
62	Survey and Project Costs: GIS Reporting Systems	614.77	900.00	-285.23	
63	Survey and Project Costs: Whelks	3,512.00	4,300.00	-788.00	
64	Survey and Project Costs: Evidence & Management Review	-0.00	0.00	-0.00	NLTO budget
65	Survey and Project Costs: Cockle Surveys	9,442.03	15,950.00	-6,507.97	-6.5k underspend as outside areas were not open for much of 21/22
66	Survey and Project Costs: Depreciation (Quad Bikes)	6,900.00	7,816.00	-916.00	-0.9k underspend due to disposal of 19-20 quad bikes and depreciation for new quad bikes
67	Survey and Project Costs: Licenses and Fees	-99,073.90	-91,916.00	-7,157.90	-5.8k increased income from DP World cockle surveys -1.5k increased income from cockle licences
68	Survey and Project Costs: Surveys	-24,800.00	-24,800.00	0.00	
69	Survey and Project Costs: Contributions and grants	0.00	0.00	0.00	
	Survey and Project Costs: Total	-88,687.24	-72,308.00	-16,379.24	
Total Expenditure		1,045,165.10	1,121,389.20	76,224.10	
EU Grant					
72	EU Grant	-3,466.12	-3,466.12	0.00	
Net Cost of Service:		1,041,698.98	1,117,923.08	76,224.10	
Investment Income					
74	Interest & Investment Income	-3,389.68	-1,000.00	-2,389.68	-2.4k increase on forecast interest on 21/22 investment
Net Operating Costs:		1,038,309.30	1,116,923.08	73,834.42	
Appropriations					
76	Appropriations: Transfer to/from Renewals Reserve	0.00	0.00	0.00	
77	Appropriations: Transfer to/from General Reserves	17,247.34	-12,100.00	29,347.34	+12.1k budgeted for a drawdown from reserves -17.2k underspend on outturn transferred to General Reserves
78	Appropriations: Transfer from Capital Financing Reserve (Deferred Grant.)	3,466.12	3,466.12	0.00	
79	Appropriations: Capital Financing Reserve (Depreciation)	-154,977.76	-203,704.44	48,726.68	+48.7k - less depreciation costs were transferred to capital financing reserve than budgeted, relating to items 21, 31 and 66
80	Appropriations: Amounts to be met from Levies	904,045.00	904,584.76	-539.76	
81	Appropriations: Levies	-904,045.00	-904,585.00	540.00	+540k carried from overpayment by Thurrock in 2020/21
82 Net Surplus / Deficit for the Year:		0.00	-0.24	0.24	