

	Item	Year to Date Expenditure 2022-23	KEIFCA Budget 2022- 23	KEIFCA Forecast 22-23	Variance	Comments
		£	£	£	£	
<b>Ramsgate &amp; Brightlingsea</b>						
<b>Salaries:</b>						
Officers, and Crew	1	719,194.64	744,701.00	719,194.64	(25,506.36)	Cost of living payments made to staff in Dec 22-23 has reduced the underspend Scientific Officer: post forecast as vacant for the whole year Part year vacancies for Essex Fisheries Officer post and Essex First Mate post
Recruitment Advertising and Expenses	2	0.00	0.00	0.00	0.00	
Employee Insurance and Medical Expenses	3	2,219.33	1,875.00	2,219.33	344.33	
Training	4	0.00	0.00	0.00	0.00	
Uniforms	5	1,005.42	2,250.00	1,005.42	(1,244.58)	
Protective Clothing	6	864.26	1,445.00	864.26	(580.74)	
Travel and Subsistence	7	6,023.92	8,765.00	6,023.92	(2,741.08)	Fewer meetings attended in person and less travel in own vehicles resulting in reductions in travel claims
<b>Total Staffing Costs</b>	<b>8</b>	<b>729,307.57</b>	<b>759,036.00</b>	<b>729,307.57</b>	<b>(29,728.43)</b>	
<b>Premises:</b>						
Repairs, Alterations and Maintenance	9	4,281.90	28,220.00	4,281.90	(23,938.10)	Works due to improve Brightlingsea office which were drawn down into the budget did not go ahead in 2022/23 resulting in a 27.1k underspend. Ramsgate office had boiler repairs and replacement during the year as well as fire safety upgrade which resulted in an overspend of 2.8k
Energy Costs	10	1,915.77	2,800.00	1,915.77	(884.23)	
Rental and Service Charges	11	31,145.64	31,228.18	31,145.64	(82.54)	
Rates and Water Charges	12	1,725.57	1,410.45	1,725.57	315.12	
Cleaning	13	2,622.14	2,300.00	2,622.14	322.14	
<b>Total Premises Costs</b>	<b>14</b>	<b>41,691.02</b>	<b>65,958.63</b>	<b>41,691.02</b>	<b>(24,267.61)</b>	
<b>Vessels:</b>						
Equipment, Repairs and Maintenance	15	36,286.18	28,907.72	36,286.18	7,378.46	Nerissa: overspend of 5.2k due to major works. Vigilant: no major repairs to vigilant, underspend of 9.7k Tamesis: overspend of 16k with some major repairs and the last invoices relating to the refit
Fuel & Oil	16	41,502.15	33,929.00	41,502.15	7,573.15	Overspend forecast due to increased costs of fuel this year.
Insurance	17	20,520.08	21,500.00	20,520.08	(979.92)	
Harbour Dues	18	9,944.98	10,435.00	9,944.98	(490.02)	
Life-raft Hire	19	0.00	0.00	0.00	0.00	
Other Vessel Costs	20	8,323.77	6,430.00	8,323.77	1,893.77	
Depreciation	21	137,880.17	137,880.17	137,880.17	0.00	
Funding from Reserves	22	0.00	0.00	0.00	0.00	
<b>Total Vessel Costs</b>	<b>23</b>	<b>254,457.33</b>	<b>239,081.89</b>	<b>254,457.33</b>	<b>15,375.44</b>	
<b>Vehicle Costs:</b>						
Training Costs	24	0.00	0.00	0.00	0.00	
Repairs and Maintenance of Premises	25	0.00	0.00	0.00	0.00	
Rental of Premises	26	0.00	0.00	0.00	0.00	
Repairs and Maintenance of Vehicles	27	4,492.32	3,600.00	4,492.32	892.32	Overspend due to repair of cracked windscreens & minor repairs
Fuel and Oil	28	7,279.48	7,000.00	7,279.48	279.48	Overspend due to increased fuel costs this year.
Insurance	29	401.00	1,500.00	401.00	(1,099.00)	underspend due to much lower insurance premium than budgeted
Other Vehicle Costs	30	599.65	700.00	599.65	(100.35)	
Depreciation	31	5,465.73	5,465.73	5,465.73	0.00	
<b>Total Vehicle Costs</b>	<b>32</b>	<b>18,238.18</b>	<b>18,265.73</b>	<b>18,238.18</b>	<b>(27.55)</b>	
<b>Supplies &amp; Services:</b>						
Equipment	33	22,918.16	20,630.00	22,918.16	2,288.16	Upgrades to email archiving, implementation of cyber security measures (two factor ID) and replacement and repairs to laptops
Specialist Equipment	34	0.00	0.00	0.00	0.00	
Telephones (including Mobiles)	35	6,796.04	5,880.00	6,796.04	916.04	
Postage	36	1,258.01	1,350.00	1,258.01	(91.99)	
Printing and Photocopying	37	2,000.00	2,000.00	2,000.00	0.00	
Stationery and Office Expenses	38	866.55	800.00	866.55	66.55	
General / Other	39	2,484.90	2,085.00	2,484.90	399.90	2 x fire risk assessments and MCS access database
<b>Total Supplies and Services</b>	<b>40</b>	<b>36,323.66</b>	<b>32,745.00</b>	<b>36,323.66</b>	<b>3,578.66</b>	
<b>Income:</b>						
Hire of Vessels	41	(7,170.00)	0.00	(7,170.00)	(7,170.00)	3 day hire of Tamesis by ZSL
<b>Total Ramsgate and Brightlingsea</b>	<b>42</b>	<b>1,072,847.76</b>	<b>1,115,087.25</b>	<b>1,072,847.76</b>	<b>(42,239.49)</b>	

	Item	Year to Date Expenditure 2022-23	KEIFCA Budget 2022- 23	KEIFCA Forecast 22-23	Variance	Comments
		£	£	£	£	
<b>Authority Costs</b>						
<b>Support Charges:</b>						
	Internal and External Audit	43	3,029.00	3,000.00	3,029.00	29.00
	Legal Fees	44	1,848.08	13,000.00	1,848.08	(11,151.92) <i>Current legal work is completed and payment of costs from 21/22 received.</i>
	Financial Services	45	27,100.00	20,100.00	20,100.00	0.00
	Clerk	46	0.00	7,000.00	7,000.00	0.00
	Other Support Services- Payroll, Personnel & Training, IT, Procurement, Property and Public Relations	47	107.48	200.00	107.48	(92.52)
	<b>Total Support Charges</b>	<b>48</b>	<b>32,084.56</b>	<b>43,300.00</b>	<b>32,084.56</b>	<b>(11,215.44)</b>
<b>Other Costs:</b>						
	Hire of Rooms	49	1,076.45	2,200.00	1,076.45	(1,123.55)
	Members' Travel & Subsistence Allowances	50	1,589.50	1,800.00	1,589.50	(210.50)
	Chairman's & Vice Chairman's Allowance	51	8,000.04	8,004.00	8,000.04	(3.96)
	Subscriptions	52	15,747.71	14,850.00	15,747.71	897.71
	Advertising- By-laws and Audit	53	0.00	0.00	0.00	0.00
	Other Costs	54	809.50	1,800.00	809.50	(990.50)
	<b>Total Other Costs</b>	<b>55</b>	<b>27,223.20</b>	<b>28,654.00</b>	<b>27,223.20</b>	<b>(1,430.80)</b>
	Contribution and Grants	56	(4,994.35)	0.00	(4,994.35)	(4,994.35) <i>This credit is due to clearing legacy balances from the debtors and creditors reserves.</i>
	<b>Total Authority Costs</b>	<b>57</b>	<b>22,228.85</b>	<b>28,654.00</b>	<b>22,228.85</b>	<b>(6,425.15)</b>
<b>Survey and Project Costs:</b>						
	River Roach Oysters	58	150.00	500.00	150.00	(350.00)
	Communication & Engagement	59	3,781.92	3,742.00	3,781.92	39.92
	Research Fund	60	5,033.22	2,500.00	5,033.22	2,533.22 <i>Additional costs for equipment for Whelk Research</i>
	Training Programme	61	14,107.25	9,500.00	14,107.25	4,607.25 <i>quad bike training, IFCO training courses, sea going qualification and contribution to NLTO post</i>
	GIS Reporting Systems	62	649.48	900.00	649.48	(250.52)
	Whelks	63	3,639.33	3,200.00	3,639.33	439.33
	Evidence & Management Review	64	(0.00)	0.00	(0.00)	(0.00)
	Cockle Surveys	65	18,891.60	15,900.00	18,891.60	2,991.60 <i>Easter Tide cockle surveys, accommodation and additional staff training</i>
	Depreciation (Quad Bikes)	66	7,950.00	7,950.00	7,950.00	0.00
	Licenses and Fees	67	(108,870.67)	(95,584.00)	(108,870.67)	(13,286.67) <i>Income from Natural England for 2nd phase of Sabellaria seagrass survey and increase in cockle licence fees</i>
	Surveys	68	(25,842.00)	(25,842.00)	(25,842.00)	0.00
	Contributions and grants	69	0.00	0.00	0.00	0.00
	<b>Total Survey and Project Costs</b>	<b>70</b>	<b>(80,509.87)</b>	<b>(77,234.00)</b>	<b>(80,509.87)</b>	<b>(3,275.87)</b>
	<b>Total Costs</b>	<b>71</b>	<b>1,046,651.30</b>	<b>1,109,807.25</b>	<b>1,046,651.30</b>	<b>(63,155.95)</b>
<b>Cockle Review:</b>						
	Cockle Review: Premises and Vehicles	C1	19,128.66	10,869.74	19,128.66	8,258.92 <i>It was quickly established that there was too much information for 1 day meetings, so overspend is due to 2 x additional 2 day meetings plus 2 additional one day briefings</i>
	Cockle Review: Supplies and Services	C2	27,552.11	17,006.10	27,552.11	10,546.01 <i>Costs have exceeded original estimate for communication materials and review of technical specifications</i>
	Cockle Review: Legal Fees	C3	17,505.03	6,600.00	17,505.03	10,905.03 <i>Legal fees have exceeded original estimate</i>
	Cockle Review: transfers to/from General Reserves	C4	(64,185.90)	(34,475.84)	(64,185.90)	(29,710.06) <i>At the beginning of the financial year, £34.5k was drawn from reserves to support the cockle review. The Cockle Review actuals for the year were 64.2k resulting in an additional draw down from reserves.</i>
	<b>Cockle Review: Total costs</b>	<b>C5</b>	<b>64,185.80</b>	<b>34,475.84</b>	<b>64,185.80</b>	<b>29,710.06</b>
	EU Grant	72	0.00	0.00	0.00	0.00
	<b>Net Cost of Services</b>	<b>73</b>	<b>1,046,651.20</b>	<b>1,109,807.25</b>	<b>1,046,651.20</b>	<b>(63,156.05)</b>
	Interest & Investment Income	74	(46,070.58)	(2,000.00)	(46,070.58)	(44,070.58) <i>Interest income from KCC was budgeted at a similar interest rate to 20-21 and 21-22, however the interest rate rose during this financial year which resulted in a significant increase in interest income.</i>
	<b>Net Operating Expenditure</b>	<b>75</b>	<b>1,000,580.62</b>	<b>1,107,807.25</b>	<b>1,000,580.62</b>	<b>(107,226.63)</b>
<b>Appropriations:</b>						
	Transfer to/from Renewals Reserve	76	73,645.63	26,231.00	73,645.63	47,414.63 <i>with permission from the Authority, it is intended that the surplus to the budget from interest from KCC which is 44k is transferred to the Renewals Reserve along with the budget surplus of 29.6k</i>
	Transfer to/from General Reserves	77	32,311.55	(27,500.00)	32,311.55	59,811.55 <i>Brightlingsea office refurbishment was budgeted as a reserves drawdown and was not utilised in this financial year, 27.5k from this year's budget was returned to the Reserves account to be available for the work in the next financial year. Legacy balances on the debtors and creditors reserves were cleared to the general reserves amounting to a credit of 5k</i>
	Transfer from Capital Financing Reserve (Deferred Capital Financing Reserve (Depreciation))	78	0.00	0.00	0.00	0.00
		79	(151,295.90)	(151,295.90)	(151,295.90)	0.00
	<b>Amounts To Be Met From Levies</b>	<b>80</b>	<b>955,241.90</b>	<b>955,242.35</b>	<b>955,241.90</b>	<b>(0.45)</b>
	Levies	81	(955,242.00)	(955,242.00)	(955,242.00)	0.00
	<b>Net (Surplus)/Deficit For The Year</b>	<b>82</b>	<b>(0.10)</b>	<b>0.35</b>	<b>(0.10)</b>	<b>(0.45)</b>