

**Kent & Essex Inshore Fisheries & Conservation Authority**

**Appendix 1 to Agenda item B1**

	Item	Year to Date Expenditure 2023-24	KEIFCA Budget 2023- 24	KEIFCA Forecast 23-24	Variance	Comments
		£	£	£	£	
<b>Ramsgate &amp; Brightlingsea</b>						
<b>Salaries:</b>						
	Officers, and Crew	1	694,553.16	699,917.00	694,553.16	(5,363.84) <i>Underspend is due to the vacancy for the Essex IFCO</i>
	Recruitment Advertising and Expenses	2	3,425.36	0.00	3,425.36	3,425.36 <i>Recruitment costs for summer vessel post in Kent, plus wider advertising of vacancies for the Essex IFCO, Kent IFCO and the Angling Officer</i>
	Employee Insurance and Medical Expenses	3	2,315.76	1,990.00	2,315.76	325.76
	Training	4				
	Uniforms	5	1,630.16	1,600.00	1,630.16	30.16
	Protective Clothing	6	5,827.41	3,125.00	5,827.41	2,702.41 <i>Purchase of drysuits is being brought forward to 2023-24 from next year, due to finding a good deal that will make savings.</i>
	Travel and Subsistence	7	6,976.97	6,300.00	6,976.97	676.97
	<b>Total Staffing Costs</b>	<b>8</b>	<b>714,728.82</b>	<b>712,932.00</b>	<b>714,728.82</b>	<b>1,796.82</b>
<b>Premises:</b>						
	Repairs, Alterations and Maintenance	9	2,534.31	1,745.00	2,534.31	789.31
	Energy Costs	10	2,265.58	3,300.00	2,265.58	(1,034.42)
	Rental and Service Charges	11	30,673.40	31,746.85	30,673.40	(1,073.45)
	Rates and Water Charges	12	1,401.00	1,500.00	1,401.00	(99.00)
	Cleaning	13	3,404.92	3,150.00	3,404.92	254.92
	<b>Total Premises Costs</b>	<b>14</b>	<b>40,279.21</b>	<b>41,441.85</b>	<b>40,279.21</b>	<b>(1,162.64)</b>
<b>Vessels:</b>						
	Equipment, Repairs and Maintenance	15	159,735.97	31,780.90	159,735.97	127,955.07 <i>Major repair bill for Nerissa came in at around 130k over budget, this was reduced slightly by Tamesis repairs coming in under budget.</i>
	Fuel & Oil	16	31,445.26	64,191.00	31,445.26	(32,745.74) <i>The budget was set when fuel prices were much higher. Other reductions to fuel use are due to both Nerissa and Vigilant being out of service at periods during the year.</i>
	Insurance	17	21,355.96	22,500.00	21,355.96	(1,144.04) <i>insurance premium for Nerissa and Vigilant lower than budgeted. 1.1k of year to date charges will transfer to financial year 24-25</i>
	Harbour Dues	18	11,229.73	10,200.00	11,229.73	1,029.73 <i>Fee increase in harbour dues for Tamesis, Nerissa and Vigilant</i>
	Life-raft Hire	19	0.00	0.00	0.00	0.00
	Other Vessel Costs	20	11,070.30	8,345.00	11,070.30	2,725.30 <i>MCSS access</i>
	Depreciation	21	124,822.42	0.00	124,822.42	124,822.42 <i>Vessel depreciation charges for 2023/24 are offset in row 79 (funding from Capital Financing)</i>
	Funding from Reserves	22	0.00	0.00	0.00	0.00
	<b>Total Vessel Costs</b>	<b>23</b>	<b>359,659.64</b>	<b>137,016.90</b>	<b>359,659.64</b>	<b>222,642.74</b>
<b>Vehicle Costs:</b>						

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		£	£	£	£	
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	4,175.44	3,980.00	4,175.44	195.44	
Fuel and Oil	28	6,671.03	8,300.00	6,671.03	(1,628.97)	Budget for fuel was set when costs were much higher resulting in an unde
Insurance	29	435.60	1,200.00	435.60	(764.40)	
Other Vehicle Costs	30	1,317.65	600.00	1,317.65	717.65	
Depreciation	31	5,465.73	0.00	5,465.73	5,465.73	Vehicle depreciation charges for 2023/24 are offset in row 79 (funding from Capital Financing)
<b>Total Vehicle Costs</b>	<b>32</b>	<b>18,065.45</b>	<b>14,080.00</b>	<b>18,065.45</b>	<b>3,985.45</b>	
<b><u>Supplies &amp; Services:</u></b>						
Equipment	33	24,846.33	21,450.00	24,846.33	3,396.33	IT related expenditure : internet speed upgrade and licences and a replacement laptop for the Scientific Officer. Other IT licences are also up for renewal plus support cost.
Specialist Equipment	34	280.00	0.00	280.00	280.00	
Telephones (including Mobiles)	35	7,199.93	6,878.00	7,199.93	321.93	
Postage	36	1,508.37	1,375.00	1,508.37	133.37	
Printing and Photocopying	37	2,659.23	2,500.00	2,659.23	159.23	
Stationery and Office Expenses	38	1,017.36	850.00	1,017.36	167.36	
General / Other	39	4,998.10	3,105.00	4,998.10	1,893.10	Dry suit costs and MCSS access (Essex)
<b>Total Supplies and Services</b>	<b>40</b>	<b>42,509.32</b>	<b>36,158.00</b>	<b>42,509.32</b>	<b>6,351.32</b>	
<b>Income:</b>						
Hire of Vessels	41	(10,918.00)	0.00	(10,918.00)	(10,918.00)	Includes 3.3k from Thanet District Council hire of Nerissa for sampling, 7.2k from ZSL for 4 days of survey work and 0.4k for training IFCO from other IFCA's
<b>Total Ramsgate and Brightlingsea</b>	<b>42</b>	<b>1,164,324.44</b>	<b>941,628.75</b>	<b>1,164,324.44</b>	<b>222,695.69</b>	

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		£	£	£	£	
<b>Authority Costs</b>						
<b><u>Support Charges:</u></b>						
	Internal and External Audit	43	3,178.50	3,000.00	3,178.50	178.50
	Legal Fees	44	8,338.19	10,000.00	8,338.19	(1,661.81) <i>Budget for legal fees was set fairly high in case there was anything outstanding following last year's Cockle Review</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	105.97	150.00	105.97	(44.03)
	<b>Total Support Charges</b>	<b>48</b>	<b>38,722.66</b>	<b>40,250.00</b>	<b>38,722.66</b>	<b>(1,527.34)</b>
<b><u>Other Costs:</u></b>						
	Hire of Rooms	49	2,794.93	2,200.00	2,794.93	594.93
	Members' Travel & Subsistence Allowances	50	1,971.27	1,500.00	1,971.27	471.27
	Chairman's & Vice Chairman's Allowance	51	8,000.04	8,004.00	8,000.04	(3.96)
	Subscriptions	52	14,285.00	15,815.00	14,285.00	(1,530.00) <i>Request for payment of contribution to Science Direct not received within 23/24 financial year</i>
	Advertising- By-laws and Audit	53	1,575.00	0.00	1,575.00	1,575.00 <i>Advertising of the T24 Fishery Regulating Order</i>
	Other Costs	54	1,403.30	1,600.00	1,403.30	(196.70)
	<b>Total Other Costs</b>	<b>55</b>	<b>30,029.54</b>	<b>29,119.00</b>	<b>30,029.54</b>	<b>910.54</b>
	Contribution and Grants	56	(142,863.03)	0.00	(142,863.03)	(142,863.03) <i>Remaining balance of DEFRA grants from 2022-23 and 2023-24 for FMPs</i>
	<b>Total Other Costs</b>	<b>57</b>	<b>(112,833.49)</b>	<b>29,119.00</b>	<b>(112,833.49)</b>	<b>(141,952.49)</b>
<b><u>Survey and Project Costs:</u></b>						
	River Roach Oysters	58	0.00	150.00	0.00	(150.00)
	Communication & Engagement	59	2,939.81	3,720.00	2,939.81	(780.19)
	Research Fund	60	51,712.12	2,500.00	51,712.12	49,212.12 <i>Charges for the new Scientific Officer are going to the Research Fund alongside all costs associated with FMPs. There is an offset to these costs from the grant from DEFRA (in Oct 23 this is 27.4k). Equipment / costs associated with whelk mortality investigations and ZSL surveys are included</i>
	Training Programme	61	8,713.83	9,500.00	8,713.83	(786.17)
	GIS Reporting Systems	62	725.08	700.00	725.08	25.08
	Whelks	63	3,172.93	3,600.00	3,172.93	(427.07)
	Evidence & Management Review	64	0.00	0.00	0.00	0.00

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Cockle Surveys	65	15,391.43	18,700.00	15,391.43	(3,308.57)	quad bikes replacement costs less than previously forecast (includes purchase and part exchange)
Depreciation (Quad Bikes)	66	0.00	0.00	0.00	0.00	
Licenses and Fees	67	(126,493.00)	(97,716.00)	(126,493.00)	(28,777.00)	Income from the cockle licences is greater than budgeted, this includes the fee increase
Surveys	68	(27,134.00)	(24,800.00)	(27,134.00)	(2,334.00)	increase in charges for DP Cockle world surveys
Contributions and grants	69	(43,636.97)	0.00	(43,636.97)	(43,636.97)	DEFRA FMP grant
<b>Total Survey and Project Costs</b>	<b>70</b>	<b>(114,608.77)</b>	<b>(83,646.00)</b>	<b>(114,608.77)</b>	<b>(30,962.77)</b>	
<b>Total Costs</b>	<b>71</b>	<b>975,604.84</b>	<b>927,351.75</b>	<b>975,604.84</b>	<b>48,253.09</b>	
<b>Cockle Review:</b>						
Cockle Review: all costs	<b>C1</b>	<b>4,462.71</b>	<b>0.00</b>	<b>4,462.71</b>	<b>4,462.71</b>	costs incurred due to the last cockle review meeting for room hire, equipment and refreshment and member travel
EU Grant	72	0.00	0.00	0.00	0.00	
<b>Net Cost of Services</b>	<b>73</b>	<b>980,067.55</b>	<b>927,351.75</b>	<b>980,067.55</b>	<b>52,715.80</b>	
Interest & Investment Income	74	(117,560.05)	(2,000.00)	(117,560.05)	(115,560.05)	variance on interest income - used to offset overspend on Nerissa major repairs
<b>Net Operating Expenditure</b>	<b>75</b>	<b>862,507.50</b>	<b>925,351.75</b>	<b>862,507.50</b>	<b>(62,844.25)</b>	
<b>Appropriations:</b>						
Transfer to/from Renewals Reserve	76	108,861.62	0.00	108,861.62	108,861.62	50.2k transfer of funds from revenue to renewal reserve, this includes the amounts allocated to purchase Hilux and quad bikes in 23/24 58.5k budgeted transfer from revenue to reserves (was budgeted to move to General Reserves, but allocated the Renewal Reserve
Transfer to/from General Reserves	77	0.00	58,592.25	0.00	(58,592.25)	-58.5k budgeted transfer from revenue to reserves (was budgeted to move to General Reserves, but allocated the Renewal Reserve
Transfer to/from Reserve for DEFRA FMP grant	77a	142,863.03	0.00	142,863.03	142,863.03	Offsets Row 56 - transfer of remaining DEFRA grant to Reserves
Transfer to/from Capital Financing Reserve	78	11,366.29	0.00	11,366.29	11,366.29	Net gain on disposal of Toyota Hilux and quad bikes to Capital Financing Reserve
Capital Financing Reserve (Depreciation)	79	(141,654.44)	0.00	(141,654.44)	(141,654.44)	Offset of depreciation charges from the Capital Financing Reserve

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		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Amounts To Be Met From Levies</b>	<b>80</b>	<b>983,944.00</b>	<b>983,944.00</b>	<b>983,944.00</b>	<b>0.00</b>	
Levies	81	(983,944.00)	(983,944.00)	(983,944.00)	0.00	
<b>Net (Surplus)/Deficit For The Year</b>	<b>82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	