

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					
Salaries	499,348.67	846,008.00	858,594.52	7,925.74	Increase in National Insurance contributions and NJC pay awards published after budget setting
Medical, Insurance & Health and Safety Expenses	3,060.04	5,260.00	6,189.54	639.54	
Travel & Subsistence Expenses	2,149.25	9,630.00	8,445.07	461.77	
Recruitment & Advertising	1,099.00	0.00	1,099.00	1,099.00	Unanticipated costs at budget setting, however these are offset by the FMP grant
Uniform	1,154.03	1,990.00	2,375.27	385.27	
	506,810.99	862,888.00	876,703.40	10,511.32	
Premises					
Rent, Rates, Service Charges & Insurance	35,417.82	35,670.00	35,805.69	3,191.50	Rental increase for Essex was made by landlord after budget setting
Utilities	5,182.71	9,656.00	10,836.08	1,180.08	Water leak in toilet at Ramsgate and a change of mobile phones to iPhones for compatability with CLUE software
Security Charges	1,001.95	280.00	1,001.95	721.95	
Repairs, Alterations & Maintenance	2,393.65	5,720.00	5,503.45	253.45	
Office Equipment & Furniture	1,242.40	1,250.00	1,251.25	711.83	
IT	42,146.15	32,230.00	38,534.02	6,304.02	Costs relating to the new server and systems. Overspend forecast has been reduced by 9.2k of costs that will be capitalised
Office Expenses	5,902.12	9,758.00	11,550.14	553.58	
	93,286.80	94,564.00	104,482.58	12,916.41	
Vessels					
Repairs & Repairs	21,835.52	54,475.00	55,657.30	1,783.85	Overspenda relates to engine leak repair for Tamesis.Works required to upgrade Nerissa and Tamesis to comply with Workboat Code 3: Diverse Marine quote for Nerissa is 65k and for Tamesis around 30-50k as detailed in the DCO's report. Costs over budget for the Workboat Code 3 upgrades will be drawn down from the Renewals Reserve
Fuel & Oil	18,077.11	37,066.00	45,066.00	0.00	
Insurance	29,619.74	27,900.00	21,791.64	(6,108.36)	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
Harbour Fees	12,115.14	15,350.00	14,280.53	(1,069.47)	Underspend now forecast due to Nemo delays
Specialist Equipment	8,707.05	17,166.00	17,166.00	0.00	
Depreciation	0.00	0.00	0.00	0.00	
	90,354.56	151,957.00	153,961.47	(5,393.98)	
Vehicles					
Vans : Servicing, Repairs & Maintenance	4,690.03	9,040.00	9,235.00	195.00	
Vans: Fuel & Oil	3,157.51	7,000.00	7,088.14	88.14	
Vans : Vehicle sales / purchase	0.00	0.00	0.00	0.00	
Vans: Parking / Permits / Storage	1,391.79	1,350.00	1,785.12	435.12	
Vans: Insurance	0.00	1,060.00	1,060.00	0.00	
Quad Bikes : Sales / Purchase	0.00	0.00	0.00	0.00	
Quad Bikes : Storage Fees	0.00	0.00	0.00	0.00	
	9,239.33	18,450.00	19,168.26	718.26	
Research					
Research : Cockles	27,741.36	15,000.00	27,871.36	12,871.36	7k of this overspend will be offset by the FMP grant. The bulk of additional costs relating to the Vessel Monitoring Systems costing more than was forecast at budget setting
Research : Whelks	1,876.60	4,600.00	6,385.71	1,785.71	This overspend is offset in the FMP grant
Research : Manila Clams	1,893.97	0.00	1,893.97	0.00	
Research : Other Research Costs	5,303.77	7,750.00	49,163.45	48,582.26	40k PHD costs will be offset by the FMP grant
	36,815.70	27,350.00	85,314.49	63,239.33	
Training					
Training	966.00	12,720.00	12,720.00	0.00	
	966.00	12,720.00	12,720.00	0.00	
Administration					
IFCA Management	6,290.52	17,204.00	17,204.00	0.00	
Audit	579.00	3,200.00	1,200.00	(2,000.00)	External audit fees for 2k will not be required
Professional Services	62.05	27,100.00	27,100.00	0.00	
Legal Costs	70,306.51	10,000.00	10,000.00	0.00	While legal costs are high, any amount over the budget will be covered by amount ringfenced to reserves from the 2024/25 budget
Subscriptions to Professional Bodies	32,975.92	23,427.00	38,912.92	15,485.92	SeaFlux Safety Management System workboat code 3 + AXON radio system
Byelaw Advertising	888.00	0.00	888.00	888.00	T24 Variation Order - costs of advertising
Bank Fees & Charges	75.12	120.00	120.00	0.00	
	111,177.12	81,051.00	95,424.92	14,373.92	
Communications					
Communications	15,116.92	2,700.00	16,229.23	13,529.23	13.5k contribution to Fish Local will be covered by FMP grant
	15,116.92	2,700.00	16,229.23	13,529.23	
Income					
Cockles	(216,534.00)	(205,381.00)	(216,534.00)	(11,153.00)	Higher than budgeted sale of permits and
Whelks	(3,706.00)	(4,000.00)	(3,706.00)	294.00	
Manila Clams	0.00	0.00	0.00	0.00	
Grants	(50,000.00)	0.00	(50,000.00)	0.00	
Earned Income	(3,136.53)	(3,328.00)	(3,136.53)	191.47	
FAPs	(1,000.00)	0.00	(1,000.00)	0.00	
	(274,376.53)	(212,709.00)	(274,376.53)	(10,667.53)	
Net Cost of Services					
	589,390.89	1,038,971.00	1,089,627.82	99,226.96	
KCC Interest Received	0.00	(51,981.00)	(51,981.00)	0.00	
Net Operating Expenditure					
	589,390.89	986,990.00	1,037,646.82	99,226.96	
Appropriations : transfer to general reserve	0.00	0.00	0.00	0.00	
Appropriations : transfer to renewal reserve	0.00	90,000.00	90,000.00	0.00	
Appropriations : DEFRA Grant transfers	(106,381.28)	(48,326.00)	(110,663.28)	(62,337.28)	Variance is the amount of FMP grant needed to offset related costs
Appropriations: transfers to Capital Financing reservi	0.00	0.00	0.00	0.00	
Appropriations: depreciation transfer	0.00	0.00	0.00	0.00	
Appropriations : transfer to other reserves	0.00	0.00	0.00	0.00	
	(106,381.28)	41,674.00	(20,663.28)	(62,337.28)	
Amount to be met from Levies					
	483,009.61	1,028,664.00	1,016,983.54	36,889.68	
Levies	(989,656.00)	(1,028,664.00)	(1,028,664.00)	0.00	
Net Surplus / Deficit					
	(506,646.39)	0.00	(11,680.46)	36,889.68	