

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	638,243.72	846,008.00	856,287.39	10,279.39	Increase in National Insurance contributions and NJC pay awards published after budget setting
2 Medical, Insurance & Health and Safety Expenses	1,030.50	5,235.00	5,874.54	639.54	
3 Travel & Subsistence Expenses	7,814.17	12,430.00	12,527.00	97.00	
4 Recruitment & Advertising	1,249.00	0.00	1,267.00	1,267.00	Unanticipated costs at budget setting, however these are offset by the FMP grant, therefore forecast and variance is showing nil
5 Uniform	1,528.41	2,015.00	2,334.72	319.72	
	649,865.80	865,688.00	878,290.65	12,602.65	
Premises					
6 Rent, Rates, Service Charges & Insurance	35,417.82	35,670.00	38,880.63	3,210.63	Rental increase for Essex was made by landlord after budget setting
7 Utilities	6,707.47	9,656.00	9,542.15	(113.85)	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	1,001.95	721.95	
9 Repairs, Alterations & Maintenance	2,791.66	5,250.00	5,600.13	350.13	
10 Office Equipment & Furniture	1,257.86	1,250.00	1,899.74	649.74	
11 IT	40,837.75	32,230.00	36,641.21	4,411.21	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	6,433.67	9,758.00	10,343.69	585.69	
	94,180.23	94,094.00	103,909.50	9,815.50	
Vessels					
13 Repairs & Repairs	27,341.54	54,475.00	52,098.00	(2,377.00)	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, therefore there are no overspends recorded in the revenue budget. Nemo is showing an underspend on routine maintenance due to delay in completion.
14 Fuel & Oil	19,402.06	37,066.00	36,180.48	(885.52)	
15 Insurance	29,620.44	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
16 Harbour Fees	12,115.14	15,350.00	14,090.05	(1,259.95)	Underspend now forecast due to Nemo delays
17 Specialist Equipment	11,183.77	17,166.00	17,927.99	761.99	
18 Depreciation	0.00	0.00	0.00	0.00	
	99,662.95	151,957.00	142,088.16	(9,868.84)	
Vehicles					
19 Vans : Servicing, Repairs & Maintenance	1,895.38	5,677.61	4,908.45	(769.16)	
20 Vans: Fuel & Oil	4,817.98	7,180.39	7,180.39	0.00	
21 Vans : Vehicle sales / purchase	0.00	0.00	0.00	0.00	
22 Vans: Parking / Permits / Storage	1,469.79	1,350.00	1,863.12	513.12	
23 Vans: Insurance	0.00	1,060.00	1,060.00	0.00	
24 Quad Bikes : Sales / Purchase	5,000.00	0.00	0.00	0.00	
25 Quad Bikes : Storage Fees	0.00	3,182.00	3,182.00	0.00	
	13,183.15	18,450.00	18,193.96	(256.04)	
Research					
26 Research : Cockles	27,102.60	12,200.00	28,749.30	16,549.30	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
27 Research : Whelks	2,056.12	4,600.00	6,605.30	2,005.30	1.8k of expenditure is offset by the FMP grant
28 Research : Manila Clams	6,205.96	0.00	3,066.20	3,066.20	All costs funded from the FMP grant
29 Research : Other Research Costs	10,476.60	7,750.00	53,971.60	46,221.60	46k will be offset by the FMP grant for PHD costs and FMP / MPA workshops
	45,841.28	24,550.00	92,392.40	67,842.40	
Training					
30 Training	1,053.00	12,720.00	12,720.00	0.00	
	1,053.00	12,720.00	12,720.00	0.00	
Administration					
31 IFCA Management	9,630.90	17,204.00	12,953.07	(4,250.93)	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	1,200.00	(2,000.00)	External audit fees for 2k will not be required
33 Professional Services	62.05	27,100.00	27,162.05	62.05	
34 Legal Costs	45,061.13	10,000.00	10,000.00	0.00	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	18,633.50	23,427.00	38,927.92	15,500.92	SeaFlux Safety Management System workboat code 3 + AXON radio system
36 Byelaw Advertising	0.00	0.00	888.00	888.00	T24 Variation Order - costs of advertising
37 Bank Fees & Charges	92.42	120.00	120.00	0.00	
	74,660.50	81,051.00	91,251.04	10,200.04	
Communications					
39 Communications	15,482.96	2,700.00	14,794.39	12,094.39	13.5k contribution to Fish Local will be covered by FMP grant
	15,482.96	2,700.00	14,794.39	12,094.39	
Income					
40 Cockles	(213,649.00)	(205,381.00)	(216,534.00)	(11,153.00)	Higher than budgeted sale of permits and
41 Whelks	(4,095.00)	(4,000.00)	(4,100.00)	(100.00)	
42 Manila Clams	0.00	0.00	0.00	0.00	
43 Grants	(50,000.00)	0.00	0.00	0.00	DEFRA grant transfer to Reserves
44 Earned Income	(3,255.89)	(3,328.00)	(3,255.89)	72.11	
45 FAPs	(250.00)	0.00	(250.00)	(250.00)	
	(271,249.89)	(212,709.00)	(224,139.89)	(11,430.89)	
Net Cost of Services					
	722,679.98	1,038,501.00	1,129,500.21	90,999.21	
47 KCC Interest Received	0.00	(51,981.00)	(51,981.00)	0.00	
Net Operating Expenditure					
	722,679.98	986,520.00	1,077,519.21	90,999.21	
49 Appropriations : transfer to general reserve	0.00	0.00	0.00	0.00	
50 Appropriations : transfer to renewal reserve	0.00	90,000.00	90,000.00	0.00	
51 Appropriations : DEFRA Grant transfers	0.00	(48,326.00)	(122,765.17)	(74,439.17)	Variance is the amount of FMP 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	0.00	0.00	0.00	0.00	
54 Appropriations : transfer to other reserves	0.00	0.00	0.00	0.00	
	0.00	41,674.00	(32,765.17)	(74,439.17)	
Amount to be met from Levies					
	722,679.98	1,028,194.00	1,044,754.04	16,560.04	
46 Levies	(1,028,643.00)	(1,028,664.00)	(1,028,664.00)	0.00	
Net Surplus / Deficit					
	(305,963.02)	(470.00)	16,090.04	16,560.04	