

	Year to Date Expenditure 2025-26	KEIFCA Budget 2025-26	KEIFCA Forecast 2025-26	Variance	Comments
<b>Staffing</b>					
1 Salaries	638,243.72	846,008.00	856,287.39	10,279.39	<i>Increase in National Insurance contributions and NJC pay awards published after budget setting</i>
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	<i>Unanticipated costs at budget setting, however these are offset by the FMP grant, therefore forecast and variance is showing nil</i>
5 Uniform	1,528.41	2,015.00	2,334.72	319.72	
	<b>649,865.80</b>	<b>865,688.00</b>	<b>878,290.65</b>	<b>12,602.65</b>	
<b>Premises</b>					
6 Rent, Rates, Service Charges & Insurance	35,417.82	35,670.00	38,880.63	3,210.63	<i>Rental increase for Essex was made by landlord after budget setting</i>
7 Utilities	6,707.47	9,656.00	9,542.15	(113.85)	<i>Water leak in toilet at Ramsgate and a change of mobile phones to iPhones for compatibility with CLUE software. Variance is reduced due to forecast underspend on Brightlingsea electricity bill</i>
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	<i>Costs relating to the new server and systems. Overspend forecast has been reduced by 9.2k of costs that will be capitalised</i>
12 Office Expenses	6,433.67	9,758.00	10,343.69	585.69	
	<b>94,180.23</b>	<b>94,094.00</b>	<b>103,909.50</b>	<b>9,815.50</b>	
<b>Vessels</b>					
13 Repairs & Repairs	27,341.54	54,475.00	52,098.00	(2,377.00)	<i>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.</i>
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)	<i>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</i>
16 Harbour Fees	12,115.14	15,350.00	14,090.05	(1,259.95)	<i>Underspend now forecast due to Nemo delays</i>
17 Specialist Equipment	11,183.77	17,166.00	17,927.99	761.99	
18 Depreciation	0.00	0.00	0.00	0.00	
	<b>99,662.95</b>	<b>151,957.00</b>	<b>142,088.16</b>	<b>(9,868.84)</b>	
<b>Vehicles</b>					
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	
	<b>13,183.15</b>	<b>18,450.00</b>	<b>18,193.96</b>	<b>(256.04)</b>	
<b>Research</b>					
26 Research : Cockles	27,102.60	12,200.00	28,749.30	16,549.30	<i>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</i>
27 Research : Whelks	2,056.12	4,600.00	6,605.30	2,005.30	<i>1.8k of expenditure is offset by the FMP grant</i>
28 Research : Manila Clams	6,205.96	0.00	3,066.20	3,066.20	<i>All costs funded from the FMP grant</i>
29 Research : Other Research Costs	10,476.60	7,750.00	53,971.60	46,221.60	<i>46k will be offset by the FMP grant for PHD costs and FMP / MPA workshops</i>
	<b>45,841.28</b>	<b>24,550.00</b>	<b>92,392.40</b>	<b>67,842.40</b>	
<b>Training</b>					
30 Training	1,053.00	12,720.00	12,720.00	0.00	
	<b>1,053.00</b>	<b>12,720.00</b>	<b>12,720.00</b>	<b>0.00</b>	
<b>Administration</b>					
31 IFCA Management	9,630.90	17,204.00	12,953.07	(4,250.93)	<i>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</i>
32 Audit	1,180.50	3,200.00	1,200.00	(2,000.00)	<i>External audit fees for 2k will not be required</i>
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	<i>White 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</i>
35 Subscriptions to Professional Bodies	18,633.50	23,427.00	38,927.92	15,500.92	<i>Seaflex Safety Management System workboat code 3 + AXON radio system</i>
36 Byelaw Advertising	0.00	0.00	888.00	888.00	<i>T24 Variation Order - costs of advertising</i>
37 Bank Fees & Charges	92.42	120.00	120.00	0.00	
	<b>74,660.50</b>	<b>81,051.00</b>	<b>91,251.04</b>	<b>10,200.04</b>	
<b>Communications</b>					
39 Communications	15,482.96	2,700.00	14,794.39	12,094.39	<i>13.5k contribution to Fish Local will be covered by FMP grant</i>
	<b>15,482.96</b>	<b>2,700.00</b>	<b>14,794.39</b>	<b>12,094.39</b>	
<b>Income</b>					
40 Cockles	(213,649.00)	(205,381.00)	(216,534.00)	(11,153.00)	<i>Higher than budgeted sale of permits and</i>
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	<i>DEFRA grant transfer to Reserves</i>
44 Earned Income	(3,255.89)	(3,328.00)	(3,255.89)	72.11	
45 FAPs	(250.00)	0.00	(250.00)	(250.00)	
	<b>(271,249.89)</b>	<b>(212,709.00)</b>	<b>(224,139.89)</b>	<b>(11,430.89)</b>	
<b>Net Cost of Services</b>	<b>722,679.98</b>	<b>1,038,501.00</b>	<b>1,129,500.21</b>	<b>90,999.21</b>	
47 KCC Interest Received	0.00	(51,981.00)	(51,981.00)	0.00	
<b>Net Operating Expenditure</b>	<b>722,679.98</b>	<b>986,520.00</b>	<b>1,077,519.21</b>	<b>90,999.21</b>	
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)	<i>Variance is the amount of FMP grant needed to offset related costs</i>
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	
	<b>0.00</b>	<b>41,674.00</b>	<b>(32,765.17)</b>	<b>(74,439.17)</b>	
<b>Amount to be met from Levies</b>	<b>722,679.98</b>	<b>1,028,194.00</b>	<b>1,044,754.04</b>	<b>16,560.04</b>	
46 Levies	(1,028,643.00)	(1,028,664.00)	(1,028,664.00)	0.00	
<b>Net Surplus / Deficit</b>	<b>(305,963.02)</b>	<b>(470.00)</b>	<b>16,090.04</b>	<b>16,560.04</b>	