

# Kent & Essex Inshore Fisheries & Conservation Authority

# Appendix 1 to Agenda item B2

|  | Item      | Year to Date<br>Expenditure<br>2024-25 | KEIFCA<br>Budget 2024-<br>25 | KEIFCA<br>Forecast 24-25 | Variance        | Comments  |
|--|-----------|--|------------------------------|--------------------------|-----------------|---|
|  |           | £                                      | £                            | £                        | £               |   |
| <b>Ramsgate &amp; Brightlingsea</b>                |           |  |                              |                          |                 |   |
| <b><u>Salaries:</u></b>                            |           |  |                              |                          |                 |   |
| Officers, and Crew                                 | 1         | 729,248.72                             | 726,493.00                   | 729,248.72               | 2,755.72        | additional costs relating to a new member of staff on a 6 month contract  |
| Recruitment Advertising and Expenses               | 2         | 0.00                                   | 0.00                         | 0.00                     | 0.00            |   |
| Employee Insurance and Medical Expenses            | 3         | 2,141.87                               | 2,060.00                     | 2,141.87                 | 81.87           |   |
| Training   | 4         |  |                              |                          |                 |   |
| Uniforms   | 5         | 2,331.32                               | 1,700.00                     | 2,331.32                 | 631.32          | increased uniform costs for new staff is offset by the FMP grant  |
| Protective Clothing                                | 6         | 1,887.20                               | 3,025.00                     | 1,887.20                 | (1,137.80)      | additional budget was allowed for drysuits, however these were purchased at the end of 2023/24  |
| Travel and Subsistence                             | 7         | 7,603.49                               | 6,950.00                     | 7,603.49                 | 653.49          | increase in in-person meetings & conferences  |
| <b>Total Staffing Costs</b>                        | <b>8</b>  | <b>743,212.60</b>                      | <b>740,228.00</b>            | <b>743,212.60</b>        | <b>2,984.60</b> |   |
| <b><u>Premises:</u></b>                            |           |  |                              |                          |                 |   |
| Repairs, Alterations and Maintenance               | 9         | 4,477.77                               | 1,750.00                     | 4,477.77                 | 2,727.77        | replacement of glazing in the windows in Ramsgate and replacement blinds following refurbishment in Brightlingsea   |
| Energy Costs                                       | 10        | 2,113.19                               | 3,000.00                     | 2,113.19                 | (886.81)        |   |
| Rental and Service Charges                         | 11        | 1,225.31                               | 33,878.00                    | 1,225.31                 | (32,652.69)     | rental credit is due to new statutory accounting procedures that require high value leased assets to be reflected in the balance sheet. The affected leases are both Essex and Ramsgate offices. The credit is offset by row 13a showing depreciation and interest charges. |
| Rates and Water Charges                            | 12        | 1,651.01                               | 1,600.00                     | 1,651.01                 | 51.01           |   |
| Cleaning   | 13        | 3,589.63                               | 3,400.00                     | 3,589.63                 | 189.63          |   |
| Right of Use assets depreciation & Interest charge | 13a       | 34,519.86                              | 0.00                         | 34,519.86                | 34,519.86       | Depreciation and interest charges for right of use assets, the interest rate calculation makes the value slightly more than the rental cost that is being offset.   |
| <b>Total Premises Costs</b>                        | <b>14</b> | <b>47,576.77</b>                       | <b>43,628.00</b>             | <b>47,576.77</b>         | <b>3,948.77</b> |   |
| <b><u>Vessels:</u></b>                             |           |  |                              |                          |                 |   |
| Equipment, Repairs and Maintenance                 | 15        | 32,797.94                              | 35,158.00                    | 32,797.94                | (2,360.06)      | -2.3k collective underspend on nearly all vessel major and routine repair budgets   |
| Fuel & Oil   | 16        | 39,001.27                              | 42,355.00                    | 39,001.27                | (3,353.73)      | -3k , there was a 3k overspend on Nerissa's fuel budget was offset by similar underspends for both Tamesis and Vigilant's budgets. Tamesis has been out of the water for part of the year.  |

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|--|-----------|--|------------------------------|--------------------------|-------------------|---|
|  |           | £                                      | £                            | £                        | £                 |   |
| Insurance                              | 17        | 21,560.35                              | 23,900.00                    | 21,560.35                | (2,339.65)        | Insurance charges for 2024/25 have been maintained at 2023/24 rates, so the inflationary increase included in the budget is not required. |
| Harbour Dues                           | 18        | 11,928.68                              | 11,354.00                    | 11,928.68                | 574.68            |   |
| Life-raft Hire                         | 19        | 0.00                                   | 0.00                         | 0.00                     | 0.00              |   |
| Other Vessel Costs                     | 20        | 13,230.46                              | 13,889.00                    | 13,230.46                | (658.54)          |   |
| Depreciation                           | 21        | 136,188.71                             | 0.00                         | 136,188.71               | 136,188.71        | Offset by line 79   |
| Funding from Reserves                  | 22        | 0.00                                   | 0.00                         | 0.00                     | 0.00              |   |
| <b>Total Vessel Costs</b>              | <b>23</b> | <b>254,707.41</b>                      | <b>126,656.00</b>            | <b>254,707.41</b>        | <b>128,051.41</b> |   |
| <b><u>Vehicle Costs:</u></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        | 4,955.03                               | 3,400.00                     | 4,955.03                 | 1,555.03          | +1.56k overspend for one off purchases for equipment to kit out the new vehicles  |
| Fuel and Oil                           | 28        | 7,617.04                               | 7,000.00                     | 7,617.04                 | 617.04            |   |
| Insurance                              | 29        | 1,242.68                               | 1,200.00                     | 1,242.68                 | 42.68             |   |
| Other Vehicle Costs                    | 30        | 821.91                                 | 600.00                       | 821.91                   | 221.91            |   |
| Depreciation                           | 31        | 16,506.79                              | 0.00                         | 16,506.79                | 16,506.79         | Offset by line 79   |
| <b>Total Vehicle Costs</b>             | <b>32</b> | <b>31,143.45</b>                       | <b>12,200.00</b>             | <b>31,143.45</b>         | <b>18,943.45</b>  |   |
| <b><u>Supplies &amp; Services:</u></b> |           |  |                              |                          |                   |   |
| Equipment                              | 33        | 32,246.24                              | 24,630.00                    | 32,246.24                | 7,616.24          | internet and firewall improvements/replacement at Brightlingsea & Ramsgate  |
| Specialist Equipment                   | 34        | 0.00                                   | 0.00                         | 0.00                     | 0.00              |   |
| Telephones (including Mobiles)         | 35        | 7,901.37                               | 7,303.00                     | 7,901.37                 | 598.37            |   |
| Postage                                | 36        | 1,361.00                               | 1,575.00                     | 1,361.00                 | (214.00)          |   |
| Printing and Photocopying              | 37        | 3,545.63                               | 3,790.00                     | 3,545.63                 | (244.37)          |   |
| Stationery and Office Expenses         | 38        | 1,135.11                               | 1,000.00                     | 1,135.11                 | 135.11            |   |
| General / Other                        | 39        | 6,134.38                               | 7,041.00                     | 6,134.38                 | (906.62)          |   |
| <b>Total Supplies and Services</b>     | <b>40</b> | <b>52,323.73</b>                       | <b>45,339.00</b>             | <b>52,323.73</b>         | <b>6,984.73</b>   |   |

# **Income:**

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

# **Appendix 1 to Agenda item B2**

|   | Item      | Year to Date<br>Expenditure<br>2024-25 | KEIFCA<br>Budget 2024-<br>25 | KEIFCA<br>Forecast 24-25 | Variance          | Comments   |
|---|-----------|--|------------------------------|--------------------------|-------------------|--|
|   |           | £                                      | £                            | £                        | £                 |  |
| Hire of Vessels                         | 41        | (2,188.27)                             | 0.00                         | (2,188.27)               | (2,188.27)        | Cockle Sampling for Thanet District Council  |
| Profit and loss on Sales                | 41a       | (37,000.00)                            | 0.00                         | (37,000.00)              | (37,000.00)       | Proceeds from the sale of vehicles and quad bikes - see row 78 where this is transferred to Capital Receipts reserve |
| <b>Total Ramsgate and Brightlingsea</b> | <b>42</b> | <b>1,126,775.69</b>                    | <b>968,051.00</b>            | <b>1,126,775.69</b>      | <b>121,724.69</b> |  |

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|---|-----------|--|------------------------------|--------------------------|--------------------|--|
|   |           | £                                      | £                            | £                        | £                  |  |
| <b>Authority Costs</b>  |           |  |                              |                          |                    |  |
| <b><u>Support Charges:</u></b>  |           |  |                              |                          |                    |  |
| Internal and External Audit   | 43        | 3,231.00                               | 3,100.00                     | 3,231.00                 | 131.00             |  |
| Legal Fees  | 44        | 13,004.42                              | 50,000.00                    | 13,004.42                | (36,995.58)        | Legal fees budget was increased for 2024/25 in case of any legal work due to the T24 Regulatory Order. The surplus has been ringfenced in general reserves for the same purpose in 2025/26 |
| 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        | 121.61                                 | 110.00                       | 121.61                   | 11.61              |  |
| <b>Total Support Charges</b>  | <b>48</b> | <b>43,457.03</b>                       | <b>80,310.00</b>             | <b>43,457.03</b>         | <b>(36,852.97)</b> |  |
| <b><u>Other Costs:</u></b>  |           |  |                              |                          |                    |  |
| Hire of Rooms   | 49        | 6,098.50                               | 3,300.00                     | 6,098.50                 | 2,798.50           | 2.8k overspend due to expected costs for T24 meetings  |
| Members' Travel & Subsistence Allowances  | 50        | 2,912.52                               | 1,800.00                     | 2,912.52                 | 1,112.52           | Increased costs for members travel & subsistence as there were more meetings in 2024/25 for T24 Regulations and new vessel sub committee   |
| Chairman's & Vice Chairman's Allowance  | 51        | 8,000.04                               | 8,004.00                     | 8,000.04                 | (3.96)             |  |
| Subscriptions   | 52        | 16,542.55                              | 16,000.00                    | 16,542.55                | 542.55             |  |
| Advertising- By-laws and Audit  | 53        | 4,395.36                               | 12,000.00                    | 4,395.36                 | (7,604.64)         | Advertising costs for advertising the byelaws now less than budgeted.  |
| Other Costs   | 54        | 2,231.47                               | 2,400.00                     | 2,231.47                 | (168.53)           |  |
| <b>Total Other Costs</b>  | <b>55</b> | <b>40,180.44</b>                       | <b>43,504.00</b>             | <b>40,180.44</b>         | <b>(3,323.56)</b>  |  |
| Contribution and Grants   | 56        | 0.00                                   | 0.00                         | 0.00                     | 0.00               |  |
| <b>Total Other Costs</b>  | <b>57</b> | <b>40,180.44</b>                       | <b>43,504.00</b>             | <b>40,180.44</b>         | <b>(3,323.56)</b>  |  |
| <b><u>Survey and Project Costs:</u></b>   |           |  |                              |                          |                    |  |
| River Roach Oysters   | 58        | 0.00                                   | 0.00                         | 0.00                     | 0.00               |  |
| Communication & Engagement  | 59        | 10,198.89                              | 13,300.00                    | 10,198.89                | (3,101.11)         | -4.4k surplus that was budgeted for work on the website, this has been ring-fenced in general reserves in 25/26<br>+1.4k due to late invoicing from the Copy Shop<br>-0.1k on advertising  |
| Research Fund   | 60        | 463.26                                 | 38,941.00                    | 463.26                   | (38,477.74)        | Income received from the Association of IFCA's for Coastal Health Project Work.  |

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|---------------------------------------|-----------|--|------------------------------|--------------------------|--------------------|---|
|                                       |           | £                                      | £                            | £                        | £                  |   |
| Training Programme                    | 61        | 13,693.15                              | 9,500.00                     | 13,693.15                | 4,193.15           | Additional training requirements for the new staff members, overall overspend has been reduced by 1.1k from the FMP grant   |
| GIS Reporting Systems                 | 62        | 756.79                                 | 700.00                       | 756.79                   | 56.79              |   |
| Whelks                                | 63        | 3,144.55                               | 4,800.00                     | 3,144.55                 | (1,655.45)         | expenditure requirements lower than budgeted  |
| Evidence & Management Review          | 64        | 0.00                                   | 0.00                         | 0.00                     | 0.00               |   |
| Cockle Surveys                        | 65        | 25,583.06                              | 18,950.00                    | 25,583.06                | 6,633.06           | -2.5k less than forecast on movement of quad bikes, trailers and storage containers after the closure of Rugwood Farm to Brightlingsea and other minor underspend<br>+9.2k vessel monitoring system and inwater monitoring system |
| Depreciation (Quad Bikes)             | 66        | 12,825.00                              | 0.00                         | 12,825.00                | 12,825.00          | Offset by line 79   |
| Licenses and Fees                     | 67        | (134,432.00)                           | (114,024.00)                 | (134,432.00)             | (20,408.00)        | Additional income for cockle licences received  |
| Surveys                               | 68        | (27,985.00)                            | (27,905.00)                  | (27,985.00)              | (80.00)            |   |
| Contributions and grants              | 69        | 0.00                                   | 0.00                         | 0.00                     | 0.00               |   |
| <b>Total Survey and Project Costs</b> | <b>70</b> | <b>(95,752.30)</b>                     | <b>(55,738.00)</b>           | <b>(95,752.30)</b>       | <b>(40,014.30)</b> |   |
| <b>Total Costs</b>                    | <b>71</b> | <b>1,114,660.86</b>                    | <b>1,036,127.00</b>          | <b>1,114,660.86</b>      | <b>41,533.86</b>   |   |
| <b>Cockle Review:</b>                 |           |  |                              |                          |                    |   |
| Cockle Review: all costs              | <b>C1</b> | <b>0.00</b>                            | <b>0.00</b>                  | <b>0.00</b>              | <b>0.00</b>        |   |
| EU Grant                              | 72        | 0.00                                   | 0.00                         | 0.00                     | 0.00               |   |
| <b>Net Cost of Services</b>           | <b>73</b> | <b>1,114,660.86</b>                    | <b>1,036,127.00</b>          | <b>1,114,660.86</b>      | <b>41,533.86</b>   |   |
| Interest & Investment Income          | 74        | (143,139.26)                           | (24,069.00)                  | (143,139.26)             | (119,070.26)       | KCC interest exceeded budget by 120k. This has been ringfenced in general reserve for 2025/26 at present for any potential cost or implication arising from the T24 Regulatory Order  |
| <b>Net Operating Expenditure</b>      | <b>75</b> | <b>971,521.60</b>                      | <b>1,012,058.00</b>          | <b>971,521.60</b>        | <b>(77,536.40)</b> |   |
| <b>Appropriations:</b>                |           |  |                              |                          |                    |   |
| Transfer to/from Renewals Reserve     | 76        | 133,703.75                             | 90,000.00                    | 133,703.75               | 43,703.75          | Transfer of the total revenue surplus to the Renewals Reserve   |

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|--|-----------|--|------------------------------|--------------------------|--------------|--|
|  |           | £                                      | £                            | £                        | £            |  |
| Transfer to/from General Reserves            | 77        | 160,492.25                             | 0.00                         | 160,492.25               | 160,492.25   | Transfer of ring fenced surpluses:<br>-119k from KCC interest for T24 Regulatory Order potential implications in 25/26<br>-37k surplus from Legal fees for T24 Regulatory Order<br>-4.4k surplus from Communications for website development |
| Transfer to/from Reserve for DEFRA FMP grant | 77a       | (86,735.10)                            | (88,596.00)                  | (86,735.10)              | 1,860.90     | 1.7k lower spend for FMP costs than allowed for in the budget  |
| Transfer to/from Capital Financing Reserve   | 78        | 37,000.00                              | 0.00                         | 37,000.00                | 37,000.00    | Transfer of the income relating to sale proceeds from vehicles and quad bikes from revenue to capital receipts   |
| Capital Financing Reserve (Depreciation)     | 79        | (165,520.50)                           | 0.00                         | (165,520.50)             | (165,520.50) | this offsets the depreciation charges in both vessels and vehicle cost centres   |
| <b>Amounts To Be Met From Levies</b>         | <b>80</b> | <b>1,050,462.00</b>                    | <b>1,013,462.00</b>          | <b>1,050,462.00</b>      | <b>0.00</b>  |  |
| Levies                                       | 81        | (1,013,462.00)                         | (1,013,462.00)               | (1,013,462.00)           | 0.00         |  |
| <b>Net (Surplus)/Deficit For The Year</b>    | <b>82</b> | <b>37,000.00</b>                       | <b>0.00</b>                  | <b>37,000.00</b>         | <b>0.00</b>  |  |