

Kent & Essex Inshore Fisheries & Conservation Authority

Appendix 1 to Agenda item B1

	Item	Year to Date Expenditure 2024-25	KEIFCA Budget 2024-25	KEIFCA Forecast 24-25	Variance	Comments
		£	£	£	£	
Ramsgate & Brightlingsea						
Salaries:						
Officers, and Crew	1	555,827.63	726,493.00	729,248.72	2,755.72	<i>additional costs relating to a new member of staff on a 6 month contract</i>
Recruitment Advertising and Expenses	2	0.00	0.00	0.00	0.00	
Employee Insurance and Medical Expenses	3	690.00	2,060.00	2,175.00	115.00	
Training	4					
Uniforms	5	2,195.42	1,700.00	2,644.69	944.69	<i>increased uniform costs for new staff is offset by the DEFRA grant</i>
Protective Clothing	6	1,455.70	3,025.00	3,072.00	47.00	
Travel and Subsistence	7	6,621.32	6,950.00	8,320.86	1,370.86	<i>increase in in-person meetings & conferences</i>
Total Staffing Costs	8	566,790.07	740,228.00	745,461.27	5,233.27	
Premises:						
Repairs, Alterations and Maintenance	9	3,997.37	1,750.00	4,127.37	2,377.37	<i>replacement of glazing in the windows in Ramsgate and replacement blinds following refurbishment in Brightlingsea</i>
Energy Costs	10	1,375.63	3,000.00	2,343.98	(656.02)	
Rental and Service Charges	11	30,665.64	33,878.00	33,558.87	(319.13)	
Rates and Water Charges	12	1,330.98	1,600.00	1,643.08	43.08	
Cleaning	13	2,655.61	3,400.00	3,528.24	128.24	
Total Premises Costs	14	40,025.23	43,628.00	45,201.54	1,573.54	
Vessels:						
Equipment, Repairs and Maintenance	15	16,418.80	35,158.00	35,158.01	0.01	<i>+1.1k overspend for engine repairs for Tamesis was forecast in October 2024, this has now been revised down and will not exceed the budget</i>
Fuel & Oil	16	36,310.53	42,355.00	44,888.39	2,533.39	<i>+6.6k overspend forecast for Nerissa with an expected additional 16,000l of fuel needed this year for manila clam trials -4.1k underspend of fuel forecast for Tamesis and Vigilant. Tamesis has been out of the water for a part of this year</i>
Insurance	17	28,793.26	23,900.00	21,599.88	(2,300.12)	<i>Insurance charges for 2024/25 have been maintained at 2023/24 rates, so the inflationary increase included in the budget is not required.</i>
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	8,216.99	13,889.00	13,926.23	37.23	
Depreciation	21	0.00	0.00	0.00	0.00	
Funding from Reserves	22	0.00	0.00	0.00	0.00	

	Item	Year to Date Expenditure 2024-25	KEIFCA Budget 2024- 25	KEIFCA Forecast 24-25	Variance	Comments
		£	£	£	£	
Total Vessel Costs	23	101,668.26	126,656.00	127,501.19	845.19	
Vehicle Costs:						
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	56,428.66	3,400.00	56,093.66	52,693.66	<i>New vehicle purchase, this will be capitalised and is offset by forecast in row 76 (transfer to reserves)</i>
Fuel and Oil	28	6,277.36	7,000.00	7,789.36	789.36	
Insurance	29	0.50	1,200.00	1,200.00	0.00	
Other Vehicle Costs	30	102.70	600.00	600.00	0.00	
Depreciation	31	0.00	0.00	0.00	0.00	
Total Vehicle Costs	32	62,809.22	12,200.00	65,683.02	53,483.02	
Supplies & Services:						
Equipment	33	37,235.44	24,630.00	32,438.09	7,808.09	<i>internet and firewall improvements/replacement at Brightlingsea & Ramsgate</i>
Specialist Equipment	34	122,960.45	0.00	347,029.85	347,029.85	<i>+347k forecast for costs for the new vessel build. Offset by 300k grant from DEFRA in row 56 and 47k drawdown from Reserves in row 77</i>
Telephones (including Mobiles)	35	6,211.94	7,303.00	7,975.81	672.81	<i>forecast overspend due to additional staff mobiles (offset by DEFRA grant) and a small increase from BT</i>
Postage	36	774.89	1,575.00	1,543.54	(31.46)	
Printing and Photocopying	37	2,081.36	3,790.00	3,507.43	(282.57)	
Stationery and Office Expenses	38	837.86	1,000.00	1,000.00	0.00	
General / Other	39	2,243.36	7,041.00	7,045.95	4.95	
Total Supplies and Services	40	172,345.30	45,339.00	400,540.67	355,201.67	
Income:						
Hire of Vessels	41	0.00	0.00	0.00	0.00	
Total Ramsgate and Brightlingsea	42	943,638.08	968,051.00	1,384,387.69	416,336.69	

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Authority Costs						
Support Charges:						
Internal and External Audit	43	3,231.00	3,100.00	3,831.00	731.00	+0.7k - internal audit missed invoicing for the second visit in 23/24 - this has been charged in Dec 24
Legal Fees	44	5,872.99	50,000.00	50,000.00	0.00	
Financial Services	45	0.00	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	91.91	110.00	132.11	22.11	
Total Support Charges	48	9,195.90	80,310.00	81,063.11	753.11	
Other Costs:						
Hire of Rooms	49	1,175.00	3,300.00	5,635.00	2,335.00	2.3k overspend due to expected costs for T24 meetings
Members' Travel & Subsistence Allowances	50	1,445.18	1,800.00	2,045.18	245.18	
Chairman's & Vice Chairman's Allowance	51	6,000.03	8,004.00	8,004.00	0.00	
Subscriptions	52	13,992.55	16,000.00	16,000.00	0.00	
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	610.94	2,400.00	2,400.00	0.00	
Total Other Costs	55	27,619.06	43,504.00	38,479.54	(5,024.46)	
Contribution and Grants	56	(447,000.00)	0.00	(447,000.00)	(447,000.00)	-90k - Receipt of the 24/25 grant from DEFRA and -7k DEFRA grant for Manila Clam Trials Offsets the reserve transfers for the DEFRA grant in row 77a -300k DEFRA grant for the new vessel. Partially offsets forecast spend in row 34
Total Other Costs	57	(419,380.94)	43,504.00	(408,520.46)	(452,024.46)	
Survey and Project Costs:						
River Roach Oysters	58	0.00	0.00	0.00	0.00	
Communication & Engagement	59	9,602.92	13,300.00	28,843.29	15,543.29	+14k overspend for contribution to Fish Local (18.5k) but -13.5k is to offset this in DEFRA grant contribution in row 77a +1.4k due to late invoicing from the Copy Shop +0.1k on advertising
Research Fund	60	26,653.18	38,941.00	4,535.02	(34,405.98)	Income received from the Association of IFCA's for Coastal Health Project Work.
Training Programme	61	11,694.23	9,500.00	13,310.89	3,810.89	+3.9k overspend for training of 3 new members of staff. There is an offset of -1.1k from DEFRA in row 77a
GIS Reporting Systems	62	0.00	700.00	700.00	0.00	

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		£	£	£	£	
Whelks	63	40.00	4,800.00	4,800.00	0.00	
Evidence & Management Review	64	0.00	0.00	0.00	0.00	
Cockle Surveys	65	22,278.98	18,950.00	30,577.52	11,627.52	+2.3k movement of quad bikes, trailers and storage containers after the closure of Rugwood Farm to Brightlingsea and additional rental costs following the move (initial forecast revised down) +9.3k vessel monitoring system and inwater monitoring system
Depreciation (Quad Bikes)	66	0.00	0.00	0.00	0.00	
Licenses and Fees	67	(134,333.00)	(114,024.00)	(134,423.00)	(20,399.00)	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	
Total Survey and Project Costs	70	(92,048.69)	(55,738.00)	(79,641.28)	(23,903.28)	
Total Costs	71	441,404.35	1,036,127.00	977,289.06	(58,837.94)	
Cockle Review:						
Cockle Review: all costs	C1	0.00	0.00	0.00	0.00	
EU Grant	72	0.00	0.00	0.00	0.00	
Net Cost of Services	73	441,404.35	1,036,127.00	977,289.06	(58,837.94)	
Interest & Investment Income	74	0.00	(24,069.00)	(24,069.00)	0.00	This budget line relates to the KCC interest income. Forecasting to budget at present although this may potentially exceed budget.
Net Operating Expenditure	75	441,404.35	1,012,058.00	953,220.06	(58,837.94)	
Appropriations:						
Transfer to/from Renewals Reserve	76	0.00	90,000.00	35,646.16	(54,353.84)	Renewal reserve offset of the cost of the new replacement vehicles for the VW Caddy's
Transfer to/from General Reserves	77	0.00	0.00	(47,029.85)	(47,029.85)	-47k transfer from reserves forecast to partially offset the cost of the build for the new vessel in row 34

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Transfer to/from Reserve for DEFRA grant	77a	397,000.00	(88,596.00)	43,266.89	131,862.89	+97k is an Offset to the DEFRA grants received in row 56 -13.5k to offset contribution to Fish Local in row 59 -1.1k to offset training for DEFRA grant funded staff in row 61
Transfer to/from Capital Financing Reserve	78	0.00	0.00	0.00	0.00	
Capital Financing Reserve (Depreciation)	79	0.00	0.00	0.00	0.00	
Amounts To Be Met From Levies	80	838,404.35	1,013,462.00	985,103.26	(28,358.74)	
Levies	81	(1,013,462.00)	(1,013,462.00)	(1,013,462.00)	0.00	
Net (Surplus)/Deficit For The Year	82	(175,057.65)	0.00	(28,358.74)	(28,358.74)	