

Devon & Severn Inshore Fisheries & Conservation Authority

13th June 2019

OUTTURN REPORT & STATEMENT OF ACCOUNTS 2018/19

Joint Report of Chief Officer and Treasurer

Recommendations:

That members:

1. Note the outturn for 2018/19;
2. Acknowledge Accounting Statement Appendix A.

Outturn 2018/19

During 2018/19 overall, the Authority underspent its budget by £51,766, which was predominately due to:

- The chief officer being seconded to DEFRA for the year.

Although there was an overall underspend there were areas where expenditure and income were higher than original budgeted:

- Support services overspend was due to an increase in the number of court cases.
- The higher income was due to the sale of research pots and increased supply of the mobile, diving and potting permits.

	2018/19 Budget £	Outturn £	Variance £
Employees	544,400	538,830	(5,570)
Premises	35,300	36,495	1,195
Transport	32,500	26,667	(5,833)
Supplies and services	101,100	91,631	(9,469)
Boat costs	43,500	41,326	(2,174)
Support Services	29,400	73,748	44,348
Income Fees & Charges	(21,200)	(37,169)	(15,969)
	765,000	771,529	6,529
DEFRA Reimbursement	0	(69,225)	(69,225)
EFF IVMS Grant - Shortfall	0	6,055	6,055
Fish trail EU project	0	(862)	(862)
Survey of Torbay Seabed	0	3,200	3,200
EUROHAB	0	2,537	2,537
	765,000	713,234	(51,766)
Transfer from General Reserve	(31,400)	0	31,400
Total	733,600	713,234	(20,366)

Variances (items over £1,000):

Employees

- Staff costs £ (5,570) – Comms officer hours reduced;

Premises

- Venue hire £ 1,199 – Increase in venue hire for subcommittee meetings;

Transport

- Establishments Vehicle Costs £ (2,249) – No major vehicle maintenance costs;
- Public Transport £ (3,406) – Fewer meetings in London, expenses decreased;
- Insurance of Vehicles £ 1,001 – Increase due to purchase of newer vehicles;

Supplies & Services

- Clothing/uniform £ (2,676) – Reduce clothing/uniform purchased during the year;
- Advertising £ (5,652) – No costs for byelaws;
- Other Fees & Charges £ (7,965) – No AIFCA charge;
- External agency staff £ (1,467) – North Devon enforcement carried out by IFCA officers;
- Postage £ 1,094 – Purchase of postage stamps, bulk buy;
- Telephones £ (2,930) – Projected cost lower than budgeted;
- IT Hardware £ 5,706 – Purchase of two new PC's and some contribution towards new server;
- Subsistence £ (1,451) – Reduced number of claims;
- Conference & Seminar Fees £ 2,023 – Attendance at conference and seminars, not originally budgeted for.

Boat Costs

- Boat Fuel £ (1,992) – Better fuel economy on engines;
- Boat Maintenance £ (1,176) – Costs of maintenance and servicing lower than expected;
- Hire of Vehicles £ (2,471) – Decrease in charter hire;
- Equipment £ 2,441 – Increase in costs for environmental projects.

Support Services

- Management Consultancy fees £ (2,795) – Reduced HR costs
- Legal fees £ 47,143 – Increase in number of court cases being undertaken.

Income Fees and Charges

- Fixed Penalty Notices £ (3,500) – Increase in fines;
- Hire Fees £ (1,593) – RIB hired by the MMO and charter of David Rowe RIB;
- Potting/Mobile/Diving permits £ (5,044) – Increased take up of permits;
- Miscellaneous income £ (6,487) – Sale of research pots;
- Interest on balances £ (1,279) – Increase in interest rate throughout year.

Summary of Reserves

	General Reserve £	Special Projects Reserve £	Capital Receipts £	Total Reserves £
Balance 1st April 2018	508,633	0	170,077	678,710
Contributions to/(from) Reserves	20,366	0	(90,879)	(70,513)
Transfer from Reserves	0	0	0	0
Balance 31st March 2019	528,999	0	79,198	608,197

Mat Mander
Chief Officer

Mary Davis
Treasurer

13th June 2019

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

List of Background Papers

Appendix A

Accounting statements 2018/9 for:				
Devon and Severn Inshore Fisheries and Conservation Authority				
		31 March 2018	31 March 2019	
1	Balances Brought Forward	693490	678710	Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year.
2	+ Income from local taxation and/or levy	716900	733600	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3	+ Total other receipts	85235	377420	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4	- Staff costs	525350	573187	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5	- Loan interest/capital repayments	0	89433	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6	- All other Payments	291565	518913	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	= Balances carried forward	678710	608197	Total balances and reserves at the end of the year. Must equal (1+2+3)-(4+5+6).
8	Total cash and short term investments	723901	499641	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March - to agree with bank reconciliation.
9	Total fixed assets plus other long term investments and assets	133715	320155	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March.
10	Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).