

## Outturn Report & Statement of Accounts 2020/2021

### Officers' Recommendations

**1. That Members note the outturn for 2020/2021**

**2. That Members acknowledge Accounting Statement Appendix A**

### Background

This is a joint report of the Chief Officer and Treasurer prepared on the 16<sup>th</sup> of July 2021.

### Outturn

During 2020/21 overall, the Authority underspent its budget by £29,446, which was predominately due to:

- COVID restrictions, which has resulted in less venue hire and travel required, as meetings have been undertaken virtually, seeing an underspend in Premises and Transport. As well a delay in cases going to court, causing an underspend in support services.
- Boat costs have seen an underspend, due to a decrease in boat usage resulting in lower fuel and maintenance costs.

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

- Employees overspend was due to an increase in salary grade for an employee, as well as other employee expenses.
- Supplies and services are mainly due to the required costs of iVMS data transferring to the new hub.
- The increase in survey costs has caused an overspend in Environmental research.
- The higher income was due to increased supply of the mobile, diving, and potting permits as well an increase in fines and transport related income for two financial years.

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	<b>2020/21 Base Budget</b>	<b>2020/21 Budget</b>	<b>Outturn</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employees	531,900	531,900	539,964	8,064
Premises	38,600	38,600	31,500	(7,100)
Transport	18,600	18,600	10,166	(8,434)
Supplies and services	75,600	75,600	95,216	19,616
Boat costs	25,100	25,100	19,796	(5,304)
Environmental Research	15,000	15,000	19,379	4,379
Support Services	60,900	60,900	36,237	(24,663)
Income Fees & Charges	(25,700)	(25,700)	(45,968)	(20,268)
<b>less Fixed Administrative Penalty Income (FAP)</b>	0	0	7,550	7,550
<b>Underspend</b>	<b>740,000</b>	<b>740,000</b>	<b>713,840</b>	<b>(26,160)</b>
Survey of Torbay Seabed	0	0	(97)	(97)
EUROHAB	0	0	134	134
EMFF Funding	0	0	(3,323)	(3,323)
<b>Revenue contribution to capital</b>			<b>0</b>	<b>0</b>
<b>Total</b>	<b>740,000</b>	<b>740,000</b>	<b>710,554</b>	<b>(29,446)</b>

### Variations (items over £1,000):

#### Employees

- Staff costs £ 8,064 – Increase in salary grade for an employee, as well as other employee expenses, including HMRC taxable benefits payment of £9,676;

#### Premises

- Rents £ (3,555) – Desk space at Somerset Wildlife Trust no longer required;
- Venue hire £ (3,820) – Meetings being undertaken virtually;

#### Transport

- Establishments Vehicle Costs £ (1,700) – No major vehicle maintenance costs;
- Public Transport £ (5,000) – No meetings and conferences, due to COVID;
- Travel Expenses incl. Hotel £ (1,867) – Less travel required, due to meetings being undertaken virtually;

#### Supplies & Services

- Equipment £ 1,538 - More office equipment to accommodate working from home;
- Printing & Design £ (1,018) – Less printing;
- Advertising £ (6,000) – No advertising costs;
- Insurances £ 2,359 – Cost of insurance has increased this year;
- Other Fees & Charges £ 1,165 – DBS screening costs;
- External agency staff £ (3,050) – Comms support being provided by DCC;
- Audit cost £ 1,036 – Audit for two financial years;
- Telephones £ (2,990) – Reduced costs, due to more usage of virtual calls;
- IT Hardware £ (1,566) – Refurbished laptops purchased;

- Subsistence £ (1,277) – Less claims from employees;
- General Members Expenses £ (3,698)– Less expenses claimed due to virtual meetings;
- Enforcement £ 33,670 – Costs higher than expected due iVMS data transferring to new hub;

**Boat Costs**

- Boat Fuel £ (4,972) – Less boat usage;
- Boat Maintenance £ (1,715) – No major maintenance work;
- Insurance of Vehicles £ 1,882 – Cost of insurance increased;

**Environmental Research**

- Hire of Vehicles £ 2,610 – Increase in hire of vehicles for survey work;
- Equipment £ 1,763 – Increase in costs for survey work;

**Support Services**

- Management Consultancy £ (2,132) – Increase in costs not as high as expected;
- Legal fees £ (22,531) – Delay in cases going to court;

**Income Fees and Charges**

- Fines and fees £ (18,100) – Increase in costs awarded by the courts;
- Potting/Mobile/Diving permits £ (4,075) – Increased take up of permits;
- Transport related income £ (1,400) – Claiming for two financial years;
- Interest on balances £ 2,326 – Increase rates dropped;
- EMFF Funding £ (3,323) – Cross over of funding from last year;

**Summary of Reserves**

	<b>2020/21 Projection £</b>
General Reserve Balance 1st April 2020	532,166
Transfer to FAP Reserve	(32,800)
Restated General Reserve Balance 1st April 2020	499,366
Transfer to/(from) reserve	0
Underspend transfer to reserves	29,446
General Reserve Balance 31st March 2021	528,812

### Breakdown of Reserves

	<b>General Reserve £</b>	<b>Fixed Administrative Notice Reserve £</b>	<b>Capital Receipts £</b>	<b>Total Reserves £</b>
Balance 1st April 2020	499,366	32,800	52,027	584,193
Contributions to/(from) Reserves	29,446	7,550	0	36,996
Transfer from Reserves	0		0	0
<b>Balance 31st March 2021</b>	<b>528,812</b>	<b>40,350</b>	<b>52,027</b>	<b>621,189</b>

**Mat Mander**  
Chief Officer

**Mary Davis**  
Treasurer

17<sup>th</sup> June 2021

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

List of Background Papers

- Budget Monitoring 20/21
- Bank Reconciliation 20/21

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**Appendix A**

<b>Accounting statements 2020/21 for:</b>				
Devon and Severn Inshore Fisheries and Conservation Authority				
		<b>31 March 2020</b>	<b>31 March 2021</b>	
<b>1 Balances Brought Forward</b>		<b>608197</b>	<b>584194</b>	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.
<b>2 + Income from local taxation and/or levy</b>		<b>727398</b>	<b>770740</b>	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
<b>3 + Total other receipts</b>		<b>104965</b>	<b>47752</b>	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
<b>4 - Staff costs</b>		<b>582349</b>	<b>573651</b>	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.
<b>5 - Loan interest/capital repayments</b>		<b>0</b>	<b>0</b>	Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
<b>6 - All other Payments</b>		<b>274017</b>	<b>207846</b>	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
<b>7 = Balances carried forward</b>		<b>584194</b>	<b>621189</b>	Total balances and reserves at the end of the year. Must equal (1+2+3)-(4+5+6).
<b>8 Total cash and short term investments</b>		<b>632887</b>	<b>723523</b>	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.
<b>9 Total fixed assets plus other long term investments and assets</b>		<b>304562</b>	<b>258631</b>	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March.
<b>10 Total borrowings</b>		<b>0</b>	<b>0</b>	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

**End.**