

**Devon & Severn Inshore Fisheries & Conservation Authority**

**14th June 2018**

**OUTTURN REPORT & STATEMENT OF ACCOUNTS 2017/18**

**Joint Report of Chief Officer and Treasurer**

**Recommendations:**

That members:

1. Note the outturn for 2017/18;
2. Acknowledge Accounting Statement Appendix A.

**Outturn 2017/18**

During 2017/18 overall the Authority underspent its budget by £7,220, which was predominately due to:

- Secondments not being appointed and the vacant post for the enforcement officer appointed later in the year and on a lower scale. The communication officer costs were also less than budgeted.
- There is also the income received from fixed penalty notices, clarity is still being sought from HM treasury with regards to their treatment.

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

- Supplies and services overspend was due to the purchase of a new vehicle, but this has been offset by the monies held in reserve. The Authority's Broadband charges were higher than expected due to its current landlords increasing the charges;
- The overspend showing in support services has occurred due to the increased legal fees due to court cases currently proceeding.

	2017/18 Base Budget £	2017/18 Budget Adjustment £	2017/18 Budget £	Outturn £	Variance £
Employees	524,800		524,800	487,772	(37,028)
Premises	36,400		36,400	35,073	(1,327)
Transport	33,100		33,100	35,059	1,959
Supplies and services	91,900		91,900	117,772	25,872
Boat costs	51,000	(6,000)	45,000	31,842	(13,158)
Support Services	29,400		29,400	65,527	36,127
Income Fees & Charges	(27,700)		(27,700)	(44,236)	(16,536)
	<b>738,900</b>	<b>(6,000)</b>	<b>732,900</b>	<b>728,809</b>	<b>(4,091)</b>
Fish trail EU project				4,455	4,455
Survey of Torbay Seabed	0	6,000	6,000	(1,650)	(7,650)
EUROHAB				66	66
	<b>738,900</b>	<b>0</b>	<b>738,900</b>	<b>731,680</b>	<b>(7,220)</b>
Transfer from Special Project Reserve				(15,347)	(15,347)
Transfer from General Reserve	(22,000)		(22,000)	(15,000)	7,000
<b>Total</b>	<b>716,900</b>	<b>0</b>	<b>716,900</b>	<b>701,333</b>	<b>(15,567)</b>

### **Variances (items over £1,000):**

#### **Employees**

- Staff costs £ (37,028) – Secondments not appointed and enforcement officer appointed later in the year and on a lower scale. Communication officer costs also less than budgeted;

#### **Premises**

- Rent cost £ (1,660) - office rent less than budgeted;

#### **Transport**

- Establishments Vehicle Costs £ 2,604 – vehicle maintenance and new clutch fitted to one of the vehicles;
- Public Transport £ (2,031) - reduced travel to London and combining meetings;
- Travel Expenses incl. Hotel £1,982 – attending meetings/forums/conferences which are more than one day in duration;

#### **Supplies & Services**

- Equipment £ 16,713 – includes the purchase of Octavia Estate for £15,347, but this is offset by the special project reserve funds. There is also increased spend on essential equipment;
- Advertising £ (5,597) - reduced need for advertising of byelaws for this year;
- External agency staff £ (2,571) – PHD cost less than expected and secondments yet to be appointed;

- Telephones £ 6,037 – cost for all telephone (mobile and landline) and broadband. Increased broadband costs charged to the authority from their current landlords.
- IT £3,032 – new office PC's required;
- Subsistence £ (1,518) –reduced number of claims;
- Hospitality & Other Expenses £3,751 – extra expenditure due to byelaw meetings, increase in members claiming attendance allowance.

#### Boat Costs

- Rents & other landlord £ (3,756) - reduced cost of moorings;
- Boat Fuel £ (7,139) – reduced as fuel usage decreased due to better fuel economy on engines;
- Boat Maintenance £ 1,607 – servicing boat trailer and boat engines;
- Boat insurance £ (2,491) - no longer insuring EA vessel.

#### Support Services

- Management Consultancy fees £ (2,240) – reduced HR costs
- Legal fees £ 38,368 – increased infraction costs.

#### Income Fees and Charges

- Fixed Penalty Notices £ (10,250) – increased infraction cases income;
- Fines and Fees £ (4,024) - increased income from infraction cases;
- Hire Fees £ (1,926) – RIB hired by the MMO;
- Potting/Mobile/Diving permits £ (2,308) – increased take up of permits;
- Misc income £ (2,681) – includes reimbursement for work undertaken by Deputy Chief Officer for Isles of Scilly IFCA;
- Interest on balances £ 1,843 – less received due to the new system implemented for the Authority's payment of invoices from its own bank account;

### Summary of Reserves

	<b>General Reserve £</b>	<b>Special Projects Reserve £</b>	<b>Capital Receipts £</b>	<b>Total Reserves £</b>
Balance 1st April 2017	508,066	15,347	170,077	693,490
Transfer to Reserves	15,567	0	0	15,567
Transfer from Reserves	(15,000)	(15,347)	0	(30,347)
<b>Balance 31st March 2018</b>	<b>508,633</b>	<b>0</b>	<b>170,077</b>	<b>678,710</b>

**Mat Mander**  
**Chief Officer**

**Mary Davis**  
**Treasurer**

14th June 2018

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

List of Background Papers

## Appendix A

Accounting statements 2017/18 for:				
Devon and Severn Inshore Fisheries and Conservation Authority				
		31 March 2017		31 March 2018
1	<b>Balances Brought Forward</b>	<b>734685</b>	<b>693490</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.
2	<b>+ Income from local taxation and/or levy</b>	<b>693200</b>	<b>716900</b>	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3	<b>+ Total other receipts</b>	<b>38698</b>	<b>85235</b>	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4	<b>- Staff costs</b>	<b>502747</b>	<b>525350</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.
5	<b>- 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).
6	<b>- All other Payments</b>	<b>270346</b>	<b>291565</b>	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7	<b>= Balances carried forward</b>	<b>693490</b>	<b>678710</b>	Total balances and reserves at the end of the year. Must equal (1+2+3)-(4+5+6).
8	<b>Total cash and short term investments</b>	<b>694694</b>	<b>723901</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.
9	<b>Total fixed assets plus other long term investments and assets</b>	<b>132096</b>	<b>133715</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.
10	<b>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).