

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

**15<sup>th</sup> June 2023**

**OUTTURN REPORT & STATEMENT OF ACCOUNTS 2022/23**

**Joint Report of Chief Officer and Treasurer**

**Recommendations:**

That members:

1. Note the outturn for 2022/23;
2. Acknowledge Accounting Statement Appendix A.

**Outturn 2022/23**

For 2022/23, the authority agreed to the use of reserves of £65,500 in December 2021 to balance the budget.

There have been additional items of expenditure for the year leading to variances against budget, which are listed below –

**One off items -**

- £ 20,000 being paid back for the EMFF IVMS Grant
- £ 9,972 HR support for job evaluation
- £ 17,100 GIS project

**On-going pressures -**

- £ 40,811 overspend, mainly due to the pay award as well as an increase in costs for supplies and services.

The authority received additional grant funding of £150,000 from DEFRA for the Fisheries Management Plan Programme, MPA work and Marine Spatial Prioritisation Programme;

This has resulted in a net transfer from general reserves of £3,383.

## Authority Meeting – June 2023

	<b>2022/23 Base Budget £</b>	<b>Outturn £</b>	<b>Variance £</b>
Employees	644,000	673,949	29,949
Premises	34,600	35,752	1,152
Transport	14,400	14,058	(342)
Supplies and services	70,700	90,587	19,887
Boat costs	25,800	29,381	3,581
Environmental Research	17,200	7,531	(9,669)
Support Services	62,200	71,038	8,838
Income Fees & Charges	(41,200)	(26,713)	14,487
Payback of EMFF IVMS Grant	0	20,000	20,000
	<b>827,700</b>	<b>915,583</b>	<b>87,883</b>
DEFRA One Off Grant Funding	0	(150,000)	(150,000)
	<b>827,700</b>	<b>765,583</b>	<b>(62,117)</b>
Transfer from General Reserve	(65,500)	(3,383)	62,117
<b>Total Funding from Levies</b>	<b>762,200</b>	<b>762,200</b>	<b>0</b>

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

#### Employees

- Staff costs £ 26,214 – Agreed pay award of £1,925 plus oncosts per FTE, this is an average pay increase of 5.5% rather than the 2% that was assumed. As well as spinal point increases mid year totalling an overspend of £3,900, for three new members of staff on completion of probationary period;
- Training inc Travel costs £ 3,734 – Increase in training due to new members of staff;

#### Transport

- Vehicle Costs £ 1,340 – Increase in fuel costs;
- Insurance of Vehicles £ (1,688) – Vehicle insurance lower than expected;

#### Supplies & Services

- Equipment £ 2,498 – Cycle scheme purchase to be repaid through salary;
- Advertising £ 1,309 – Increase in number of public notices;
- Other Fees & Charges £ 3,441 – Increase of the membership fee for AIFCA and facilitator at September DEFRA meeting;
- Telephones £ 2,243 – Increase in monthly mobile phone contracts;
- IT Hardware £ 6,452 – Purchase of new laptops and website upgrade;
- Subsistence £ (1,174) – Fewer expenses claimed by staff;
- General Members Expenses £ 2,839 – Extra meeting and increase in costs;
- Subscriptions £ (1,274) – Reduction in subscriptions;
- Enforcement £ 2,627 – Access to MCSS database and measuring tools;

## Authority Meeting – June 2023

### Boat Costs

- Boat Maintenance £ 4,380 – Increase in servicing and maintenance on boats;
- Insurance £ 3,639 – Increase in insurance premiums for boats;
- Equipment £ (1,037) – Less equipment purchased than expected;
- Miscellaneous Income £ (2,800) – Vessel charter;

### Environmental Research

- Environmental projects £ (7,369) – Less survey work undertaken than budgeted;

### Support Services

- Management Consultancy £ 22,019 – GIS project and HR support for job evaluation, partially offset by underspend in support fees;
- Legal fees £ (13,181) – Reduction in number of court cases;

### Income Fees and Charges

- Fines and Fees £ 13,003 – Reduction in court cases, resulting in less income than budgeted;
- Licences £ 2,520 – Reduction in number of licenses applied for during year;
- Permits £ 3,458 – Less permits issued than budgeted;
- Interest on balances £ (3,868) – Increase in interest rates;

### General Reserve

- Transfer to General Reserve £62,117 – Favourable in year variance on General Reserve. Net transfer from General Reserve of £ (3,383), rather than the Budgeted Transfer from General Reserve of £ (65,500) to balance budget.

### EFF IVMS Grant

- EFF IVMS Grant £ 20,000 – One off cost to payback Grant;

### DEFRA Grant

- Defra Additional Grant Funding £ (150,000) – One off additional funding for Fisheries Management Plan Programme, MPA work and Marine Spatial Prioritisation Programme;

Authority Meeting – June 2023  
**Summary of Reserves**

		<b>2022/23 Projection £</b>
General Reserve Balance 1st April 2022		531,517
Budgeted Transfer from General Reserve	(65,500)	
In year variance on General Reserve Transfer (Favourable)	62,117	
Net transfer from General Reserve		(3,383)
Projected Balance 31st March 2023		528,134

**Breakdown of Reserves**

	<b>General Reserve £</b>	<b>Fixed Administrative Notice Reserve £</b>	<b>Capital Receipts £</b>	<b>Total Reserves £</b>
Balance 1st April 2022	531,517	49,944	76,774	658,235
Contributions to/(from) Reserves	62,117	4,750	0	66,867
Budgeted Transfer from Reserves	(65,500)	0	0	(65,500)
<b>Balance 31st March 2023</b>	<b>528,134</b>	<b>54,694</b>	<b>76,774</b>	<b>659,602</b>

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

**Angie Sinclair**  
**Treasurer**

15<sup>th</sup> June 2023

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

List of Background Papers

- Budget Monitoring 2022/23
- Bank Reconciliation 2022/23

Authority Meeting – June 2023  
**Appendix A**

<b>Accounting statements 2022/23 for:</b>				
Devon and Severn Inshore Fisheries and Conservation Authority				
		<b>31 March 2022</b>	<b>31 March 2023</b>	
1	<b>Balances Brought Forward</b>	<b>621189</b>	<b>658235</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>740000</b>	<b>762200</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>68861</b>	<b>184263</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>549916</b>	<b>678007</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>221899</b>	<b>267089</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>658235</b>	<b>659602</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>749627</b>	<b>729600</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>165244</b>	<b>136379</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).

**\*Please note line 3 (Total other receipts) includes FAP income transferred to unusable reserve and capital receipt.**