

OUTTURN REPORT & STATEMENT OF ACCOUNTS 2021/22

Joint Report of Chief Officer and Treasurer

Recommendations:

That members:

- 1. Note the outturn report and approve the Statement of Accounts for 2021/22**
- 2. Acknowledge Accounting Statement Appendix A.**

Outturn 2021/22

During 2021/22 overall, the Authority underspent its budget by £31,705, which was predominately due to:

- Employees seeing an underspend for the salary costs of a fixed term post within the team. However, this has been offset by the saving in the transfer from General Reserve.
- Transport underspend is due to COVID restrictions which has resulted in less travel required, as well as the need to travel for meetings and conferences.
- Environmental Research have seen an underspend due to there being no internship costs.
- Comms support was not required for the year, resulting in an underspend in Support Services.

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

- Boat costs have seen an overspend mainly due to an increase in service costs and AIS installation on David Rowe.
- Supplies and services have seen a slight overspend due to the purchase of new laptops and enforcement equipment. But this has been partially offset by the underspend on advertising costs and a reduction in telephone costs.
- The higher income is mainly due to boat charter on David Rowe as well income from work towards HPMA (Highly Protected Marine Areas) Assessment.

	2021/22 Base Budget £	2021/22 Revised Budget £	Outturn £	Variance £
Employees	536,600	565,600	549,916	(15,684)
Premises	34,600	34,600	33,841	(759)
Transport	17,100	17,100	9,116	(7,984)
Supplies and services	72,900	72,900	74,328	1,428
Boat costs	25,100	25,100	30,208	5,108
Environmental Research	17,200	17,200	14,250	(2,950)
Support Services	62,200	62,200	60,156	(2,044)
Income Fees & Charges	(25,700)	(25,700)	(34,520)	(8,820)
	740,000	769,000	737,295	(31,705)
Budgeted Transfer from General Reserve	0	(29,000)	(13,857)	15,143
Total	740,000	740,000	723,438	(16,562)

Variances (items over £1,000):

Employees

- Staff costs £ (15,684) – Fixed term post for Fisheries Research Management Plan Officer (FRMPO) offset by saving in transfer from General Reserve;

Transport

- Public Transport £ (3,500) – Less usage of public transport for meetings/ conferences;
- Insurance of Vehicles £ (1,881) – Vehicle insurance lower than expected;
- Travel Expenses incl. Hotel £ (2,000) – Fewer travel expenses being claimed due to less travel for meetings;

Supplies & Services

- Advertising £ (4,988) – No major advertising costs or bylaws this year;
- Telephones £ (2,683) – Reduced costs, due to more usage of virtual calls;
- IT Hardware £ 3,720 – Purchase of new laptops;
- Subsistence £ (1,348) – Fewer expenses claimed;
- Enforcement £ 8,062 – Enforcement equipment and tags;

Boat Costs

- Boat Fuel £ (2,889) – Limited RIB operations due to Covid restrictions;
- Boat Maintenance £ 4,894 – Increase in service costs and AIS installation;
- Insurance £ 2,003 – Boat insurance higher than expected;

Environmental Research

- Equipment £ (1,359) – Less survey work carried out due to Covid restrictions;
- External Agency Staff £ (2,200) – No internship costs;

Support Services

- Management Consultancy £ (3,273) – Comms support not required;
- Legal fees £ 1,229 – Increase in court fees;

Income Fees and Charges

- Fines and fees £ 9,882 – Reduction in fees awarded by court due to cases being delayed;
- Hire Fees £ (5,000) – Boat charter on David Rowe;
- Potting/Mobile/Diving permits £ (4,791) – Increase in number of permits issued;
- Miscellaneous Income £ (9,903) – Delivering Defra funded Hypothetical Highly Protected Marine Area displacement Assessment project;

General Reserve

- Transfer from General Reserve £ 15,143 – FRMPO position vacant from October 2021

Summary of Reserves

		2021/22 Projection £
General Reserve Balance 1st April 2021		528,812
Budgeted Transfer from General Reserve	(29,000)	
Transfer Underspend to General Reserve	31,705	
Net transfer to General Reserve		2,705
General Reserve Balance 31st March 2022		531,517

Breakdown of Reserves

	General Reserve £	Fixed Administrative Notice Reserve £	Capital Receipts £	Total Reserves £
Balance 1st April 2021	528,812	40,350	52,027	621,189
Contributions to/(from) Reserves	31,705	9,594	24,747	66,046
Transfer from Reserves	(29,000)	0	0	(29,000)
Balance 31st March 2022	531,517	49,944	76,774	658,235

Mat Mander
Chief Officer

Angie Sinclair
Treasurer

16th June 2022

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

List of Background Papers

- Budget Monitoring 2021/22
- Bank Reconciliation 2021/22

Appendix A

Accounting statements 2021/22 for:			
Devon and Severn Inshore Fisheries and Conservation Authority			
		31 March 2021	31 March 2022
Balances Brought			
1 Forward		584194	621189
			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.
+ Income from local			
2 taxation and/or levy		770740	740000
			Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body.
3 + Total other receipts		47752	68861
			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		573651	549916
			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	0
			Total expenditure or payments of capital and interest made during the year on the body's borrowings (if any).
6 - All other Payments		207846	221899
			Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
= Balances carried			
7 forward		621189	658235
			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		723523	749627
			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		258631	165244
			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).

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