



**Papers for a meeting of the
FINANCE & HR SUB-COMMITTEE**

**to be held at
King's Lynn Town Hall, Saturday Market Place,
King's Lynn, PE30 5DG
on
7th February 2023
at
1030 hours**

Vision

The Eastern Inshore Fisheries and Conservation Authority will lead, champion and manage a sustainable marine environment and inshore fisheries, by successfully securing the right balance between social, environmental and economic benefits to ensure healthy seas, sustainable fisheries and a viable industry.



Meeting: **Finance and HR Sub-Committee**

Date: 7 February 2023

Time: 10.30 hours

Venue: Assembly Room, King's Lynn Town Hall, Saturday Market Place, King's Lynn PE30 5DQ

Revised Agenda

- 1 Welcome - *Chair*
- 2 Apologies for absence - *Chair*
- 3 Declaration of Members' interests - *Chair*

Action Items

- 4 Minutes of the Finance & Personnel Sub-Committee meeting on 2 November 2022
- 5 Matters Arising - *Clerk*
- 6 Quarter 3 Payments and Receipts – *Hd Finance & HR*
- 7 Quarter 3 Management Accounts – *Hd Finance & HR*
- 8 External Audit Report – *Hd Finance & HR*
- 9 Appointment of Auditors – *Hd Finance & HR*
- 10 *To resolve that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for item 10 on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 1 of Schedule 12A of the Act.*
- 11 New Vessel update (verbal) - CEO

Information Items

- 12 HR Update – *Hd Finance & HR*
- 13 Any other urgent business

To consider any other items which the Chair is of the opinion are matters of urgency by reason of special circumstances which must be specified

Julian Gregory
Chief Executive Officer
Date: 23 January 2023

Vision

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Finance & HR Sub-Committee

A meeting of the Finance & HR Sub-Committee took place at the Town Hall in King's Lynn on 1st November 2022 at 1030 hours.

Members Present:

Cllr T FitzPatrick	Chair	Norfolk County Council
Cllr T Adams		Norfolk County Council
Cllr M Chenery of Horsbrugh		Norfolk County Council
Cllr P Skinner		Lincs County Council

Eastern IFCA Officers Present:

A Bakewell	Head Finance & HR
J Butler	Head of Operations
J Gregory	CEO

FHR22/24 Welcome

The Chairman welcomed members to the meeting.

FHR22/25 Apologies for absence

Apologies for absence were received from Cllrs Back (SCC), Coupland (LCC) & Vigo Di Gallidoro (SCC), Ms Smith and Mr Williamson (MMO Appointees).

FHR22/26 Declarations of Members Interest.

No Declarations of Interest were received.

FHR22/27 Minutes of the Finance and Personnel Sub-committee meeting held on 2nd August 2022

Members Agreed to sign the Minutes as a true reflection of the meeting.

Proposed: Cllr Skinner

Seconded: Cllr Chenery of Horsbrugh

All Agreed

FHR22/28 Matters Arising

Members were advised the only matter for discussion was an update on the new vessel which was included as an item on the Agenda.

FHR22/29 Quarter 2 Payments and Receipts

The Head of Finance & HR advised members there were no significant issues to raise. It was felt the accounts were as they were expected to be taking into account the increases on fuel and utilities.

Members Agreed to note the contents of the report.

There were no questions raised.

Members Agreed to Note the contents of the paper.

FHR22/30 Quarter 2 Management Accounts

Members were advised the early indications were there would be savings in the salaries budget however this was expected to be eroded when the pay increase was settled. It was anticipated this would be settled before the end of the calendar year.

Three Counties budget appeared to be showing an underspend however the recent refit invoice had yet to be taken into account, at which point the saving would evaporate.

EHO sampling was showing a deficit due to the timing of invoices being sent out. Income from WFO licences was showing a reduction on that expected.

Members were advised a £30,000 contingency had been factored into the quarters budget to cover unknown increases.

The CEO reminded members that although the expenditure on salaries was lower this would be offset by the addition of an extra IFCO who was taken on during the last round of interviews. The vacant MSO post would not be advertised at the current time, but it was expected that increasing workloads would necessitate this in the near future.

The CEO advised that indication had been made that for the current financial year and the two subsequent years there would be additional funding from Defra to cover, among other things, workstreams involving MPA Management, Fisheries Management Plans and Marine licensing. The funding would mean specific outputs having to be met, which may require an additional post.

Members Agreed to note the Management Accounts

FHR22/31 Provisional budget 2023-24 and Budget Forecast to 2028

The Head of Finance & HR had prepared a provisional budget for the 2023-24 financial year and forecasts for subsequent years up to 2028, however it was noted that with the current levels of financial uncertainty

it had been a difficult process. The previously discussed additional Defra funding had been built into the relevant three years, which gave an early indication there may be a small surplus in each of those years to put into reserves. The following years would not be so fruitful and at this point it may be necessary to use some of the Authority's reserves.

Members were reminded County Councils had agreed to an annual 2% increase and a levy for asset replacement each year. Increases in salary and inflationary pressures had also been factored into the provisional figures wherever possible.

Councillor Skinner acknowledged that the cost of living increase was having a big impact on County Council finances, he anticipated the near future would be a hard and challenging time.

Cllr Adams questioned why the provisional budget showed an increase in office maintenance and redecoration, it was explained that as part of the lease there was a requirement to fully redecorate every 3 years and some work was required externally to the windows and fascias.

This led to Cllr Skinner questioning whether any decision had been made with regard to staying in the current premises. The CEO acknowledged that prior to the pandemic the Authority was on the cusp of making a decision regarding new premises with all storage and meeting facilities under one roof, however, having adopted new ways of working as a result of the pandemic a hybrid method of working was being trialled, if this was adopted permanently then it was felt larger premises would be unnecessary and there may even be a case for downsizing.

The Chair questioned whether EIFCA salaries were linked to the Local Government pay scales, it was confirmed this was the case, the scale had been extended but fell in line with Local Government guidelines, which meant any pay enhancement agreed by LG would be applied to EIFCA salaries.

It was questioned what the Legal & Enforcement Reserve Fund was intended for. It was a reserve held to cover expenses incurred from any form of legal challenge, it was felt the level of reserve may need to be reviewed as it was likely to be subsumed by a single legal challenge.

Members Resolved to:

- **Approve and recommend the Draft Budget 2023/24 to the full Authority at their next meeting on 14th December 2022**
- **Approve and recommend the Levies for 2023/24 to the full Authority at their next meeting on 14th December 2022**
- **Approve the Forecast for the following 4 years to 2027/28 for presentation to the full Authority at their next meeting on 14th December 2022**

Proposed: Cllr Chenery of Horsbrugh

Seconded: Cllr Adams

All Agreed

FHR22/32 Defra Funding Update

As previously advised the Spending Review 2021 had concluded there was a need to provide additional funding to IFCA's for specific workstreams. Once each IFCA had paid £15,000 to AIFCA to support work at national level, each IFCA would have £150,000 additional funding for each of the current and subsequent two financial years, but at this stage years two and three were still subject to confirmation. Whilst there were outputs to be met it was hoped much of this could be achieved using existing resources, once the workload was known a decision would be made on whether additional resources were required.

Members Resolved to:

- **Note the content of the report**
- **Agree to delegate decision making on the requirement for additional temporary posts to the Chair, Vice Chair and CEO**

Proposed: Cllr Chenery

Seconded: Cllr Skinner

All Agreed

FHR22/33 Resolution

Members Resolved that under Section 100(A) (4) of the Local Government Act 1972, the public be excluded from the meeting for items 11 & 12 on the grounds that they involve the likely disclosure of exempt information as defined in Paragraph 1 of Schedule 12A of the Act.

Proposed: Chair

Seconded: Cllr Skinner

All Agreed

Summary in accordance with Section 100(C)(2) of the Local Government Act 1972

FHR22/34 HR Update

The Head of Finance & HR provided members with a summary of leavers and new starters amongst the staff, as well as an update on the pending Tribunal.

The CEO reminded members that it was the intention of the Head of Finance & HR to retire at the end of the financial year. Consideration was being given as to what the role would look like moving forward, amongst options being considered was the potential to buy in accountancy services. The Chair, Vice Chair and CEO would make a decision once options had been fully considered.

Members were advised that as part of the CEO remuneration package he could opt for a vehicle for his use. Historically this vehicle was moved into the Authority fleet and the CEO got a replacement. The decision

had been made to trial an electric vehicle; therefore the CEO would be supplied with the new vehicle to test whether it was a viable way forward for the Authority's fleet.

Members Agreed to note the report.

Summary in accordance with Section 100(C)(2) of the Local Government Act 1972

FHR22/35 New Vessel Budget Update

The CEO updated members on the outcomes of a recent visit to the yard building the new vessel. The Surveyor overseeing the build had identified some areas of concern, which were outlined to members, and these had been raised with the yard so that they can be addressed.

Whilst the overall view of the CEO was that the yard generally built vessels to a high standard, they were not so experienced in building a vessel able to dry out on the sand so additional questions were being asked around the strength and integrity of the structure to ensure that it would meet the Authority's requirements. The CEO was optimistic that all points would be adequately addressed but he would continue to question where necessary, to ensure the build was fit for purpose, and he will keep the Chair and Vice-Chair fully informed.

Cllr Skinner questioned whether a decision had been made on the type of engines which would be fitted. It was confirmed they would be diesel engines that met environmental restrictions in the southern N. Sea.

It was anticipated the build would be complete by the end of June 2023, and the vessel may be used as an exhibit at the Seaworks Exhibition in Southampton. A name for the vessel had still to be considered.

Members Agreed to note the content of the report.

FHR22/36 Any Other Business

Following the departure of Dr Bolt there was a vacancy on the sub-committee which would need to be filled to ensure meetings remained quorate.

There being no other matters to discuss the meeting closed at 1135 hours, the Chair thanked members for attending.

Vision

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Action Item 6

Finance and HR sub-committee meeting

7th February 2023

Report by: Andrew Bakewell – Head of Finance & HR

Payments made and monies received during the period 1st October to 31st December 2022 (Quarter 3)

Recommendations

Members are asked to:

- **Note** the content of the paper.

Background

It is an audit requirement that the Authority's receipts and payments are presented to Members on a quarterly basis.

The report on Payments made and monies received during the period 1st October to 31st December 2022 are shown in the following tables.

The payments have been made in accordance with Eastern IFCA's Financial Regulations and the necessary processes and approvals have been carried out.

**Finance Officer's Report on Payments Made and Monies Received during the period
1st October to 31st December 2022**

Payments made during the period 1st October to 31st December 2022

	Month 7	Month 8	Month 9	TOTAL
	£	£	£	£
Transfers to EIFCA Salaries Acct.		150,000.00		150,000.00
Rent, Rates & Service Charges	5,330.73	1,574.22	13,621.52	20,526.47
General Establishment	10,477.58	7,933.46	5,063.77	23,474.81
Legal Fees	1,865.10	1,565.40	1,702.50	5,133.00
Staff Travelling & Subsistence	4,619.76	1,376.90	1,582.67	7,579.33
Members' Allowances	60.75			60.75
Training	734.66	5,910.84	3,735.60	10,381.10
Moorings/Harbour Dues	210.00	1,041.79	550.59	1,802.38
Three Counties Operating Costs	28,662.75	775.30	8,594.60	38,032.65
ST –Operating Costs	2,846.70	3,215.00	9,607.19	15,668.89
Seaspray Operating Costs				
Vehicle Operating Costs	7,477.54	4,118.75	4,822.39	16,418.68
Communication and Development				
Marine Science	3,195.33	6,616.44	2,286.00	12,097.77
Enforcement	571.43	561.85	3,307.65	4,440.93
WFO				
Asset Purchases		20,284.45		20,284.45
VAT recoverable (Quarter)	5,468.61	9,496.08	7,390.51	22,355.20
Grant funded project				
TOTAL PAYMENTS MADE	71,520.94	214,870.48	62,264.99	348,656.41

Monies received during the period October to December 2022

	Month 7	Month 8	Month 9	TOTAL
	£	£	£	£
Levies				
Defra funding			50,000.00	50,000.00
Asset replacement				
WFO – Licences	2,097.32			2,097.32
EMFF Grants				
Whelk licences	250.00	500.00	400.00	1,150.00
Wash & North Norfolk Coast EMS				
VAT			15,236.02	15,236.02
Fixed Penalty Fine				
EHO sampling				
Lay rents				
Court costs/Penalties				
Interest	0.75	191.43	433.81	625.99
Asset Sales				
Miscellaneous				
TOTAL MONIES RECEIVED	2,348.07	691.43	66,069.83	69,109.33

Expenses – Three Counties mth 7 includes £27k refit, Asset purchases incs. New Patrol vehicle £19k and £1k surveyor fees (new vessel) Mth 7 also includes catch up.

Income – Mth 8 includes first £50,000 of extra Defra funding.

Additional expenditure – The work to replace the several order element of the Wash Fishery Order 1992 has involved legal debate regarding the applicability of provisions of the Landlord and Tenants Act. It is argued, by the legal representative of the coalition of interests, that the Act does apply and that as a consequence the leases passed directly to lay holders upon expiry of the head lease that Eastern IFCA had with the Crown Estate. Because it is a key factor pertaining to the application for a new Several Order that requires definitive resolution the strong advice from our Solicitor was to seek Counsel's opinion. The approximate cost, which has yet to be invoiced, was £10k plus vat.

A settlement of £10,000 (on a commercial basis as recommended by NP Law) was made with a former employee in respect of a claim based on disability scheduled for an Industrial Tribunal hearing in mid-January.

Background documents

There are no background documents to this paper.

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Action Item 7

Finance and HR sub-committee meeting

7th February 2023

Report by: Andrew Bakewell – Head of Finance and HR

Report on the Management Accounts for the 3rd Quarter of the 2022/23 financial year

Purpose of report

To provide 3rd Quarter Management Accounts for members to note.

Recommendations:

Members are asked to:

- **Note** the Management Accounts

Explanatory Notes

	Variance	
Salaries and on costs	37,688	Vacancy savings
General expenditure	(22,668)	Office décor £2.7k Legal Fees £5k, Training £7k.
Enforcement	3,309	
Marine Science	(10,348)	Equipment repairs
Vessels	(19,084)	ST repairs and TC refit
Vehicles	(9,964)	Fuel costs
Media	750	
Income	21,783	Extra Defra funds £50k, WFO £(15)k, EHO £(14)k
Contingency	<u>(10,000)</u>	
Total	((8,534)	

EHO invoices in progress £9.5k.

Management Accounts Financial Year 2022/2023

	ACTUAL Year to Date Qtr 3 £	BUDGET YTD Qtr 3 £	VARIANCE	MEMO Budget For Year £
<u>SALARIES & WAGES</u>				
Staff Remuneration	632,783	667,500	34,717	890,000
Pension	147,532	154,000	6,468	205,000
National Insurance	69,497	66,000	(3,497)	88,000
TOTAL	849,812	887,500	37,688	1,183,000
<u>GENERAL EXPEND</u>				
Accommodation	53,288	50,450	(2,838)	67,450
Insurance	9,333	8,750	(1,583)	8,750
General Establishment	91,110	81,000	(10,110)	92,000
Officers' Expenses	12,114	9,500	(2,614)	12,750
Members' Travel	461	1,125	664	1,500
Training	26,687	19,500	(7,187)	25,000
TOTAL	192,993	170,325	(22,668)	207,450
Media & Comms		750	750	1,000
Enforcement	14,691	18,000	3,309	22,000
Marine Science	22,098	11,750	(10,348)	15,500
Operation Blake				
<u>VESSELS</u>				
Moorings/Harbour Dues	6,432	5,750	(682)	6,500
Vessel Operating Costs				
Three Counties	57,383	46,000	(11,383)	62,000
FPVs ST & S/Spray	33,869	27,000	(6,869)	35,500
Vessels insurance	23,000	22,850	(150)	22,850
TOTAL	120,684	101,600	(19,084)	126,850
<u>VEHICLES</u>				
Operating Costs	36,714	26,750	(9,964)	31,250
TOTAL	36,714	26,750	(9,964)	31,250
Contingency	10,000		(10,000)	
TOTAL EXPENDITURE	1,246,992	1,216,675	(30,317)	1,587,050
<u>INCOME</u>				
Bank Interest	633	30	603	15,000
Levies	1,100,685	1,100,685	-	1,100,685
WFO Licence	30,025	45,000	(14,975)	45,000
Whelk licences	2,850	3,750	(900)	5,000
Asset replacement	163,910	163,910	-	163,910
DEFRA	444,145	394,145	50,000	394,145
EMFF Grants	1,044		1,044	
Asset Sales	400		400	
FAPs				
EHO sampling	768	15,000	(14,332)	20,000
Miscellaneous	150		150	
Lay rents	2,193	2,500	(307)	3,000
TOTAL INCOME	1,746,803	1,725,020	21,783	1,746,740
New Vessel	1,245			
Asset Purchases	19,039			
				159,690
Reserve movement				

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Action Item 8

Finance and HR Sub-Committee Meeting

07 February 2023

External Audit Report

Report by: Andrew Bakewell, Head of Finance & HR

Purpose of Report

To inform members of the outcome of the External Review of the Annual Statement year ended March 2022.

Recommendations

It is recommended that members:

- **Note** the report.

Background

The authority once again engaged PKF Littlejohn to review the Annual Statement for the year ended 31/03/2022.

Report

As in previous years the Annual Statement was sent to PKF Littlejohn for review and signature. They reported no issues in their Audit Letter (attached).

Legal Implications

None.

Appendices

Appendix A – Audit letter



Mr Bakewell
Eastern Inshore Fisheries and Conservation Authority
6 North Lynn
Business Village
Bergen Way
King's Lynn
Norfolk
PE30 2JG

DDI:
+44 (0)20 7516 2200

Email:
sba@pkf-l.com

Date:
16 January 2023

Our Ref:
JC0004

**Eastern Inshore Fisheries and Conservation Authority
Completion of the independent review for the year ended 31 March 2022**

Dear Mr Bakewell

We have completed our independent review of the Annual Return for Eastern Inshore Fisheries and Conservation Authority for the year ended 31 March 2022. Please find enclosed the signed Annual Return for your attention.

The review report certificate and report is given in Section 3 of the Annual Return which details any matters arising from the review. The Body must consider these matters and decide what, if any, action is required.

Good practice indicates that you should publish the signed Annual Return.

Fee

We enclose our fee note for the review, which is in accordance with the fee scales set out in our engagement letter. Please arrange for this to be paid **at the earliest opportunity**.

Please return the remittance advice with your payment, which should be sent to:

PKF Littlejohn LLP, Ref: Credit control (SBA), 15 Westferry Circus, Canary Wharf, London, E14 4HD

Please include the reference JC0004 or Eastern Inshore Fisheries and Conservation Authority as a reference when paying by BACS.

Timetable for 2022/23

If you would like us to carry out a similar review in respect of the year ended 31 March 2023, please let us know. It is anticipated that the instruction letter and associated documentation will be sent out during March 2023.

Yours sincerely

PKF Littlejohn LLP

 **PKF Littlejohn LLP**
15 Westferry Circus,
Canary Wharf, London
E14 4HD

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PKF Littlejohn LLP, Chartered Accountants. A list of members' names is available at the above address. PKF Littlejohn LLP is a limited liability partnership registered in England and Wales No. OC342372. Registered office as above. PKF Littlejohn LLP is a member firm of the PKF International Limited family of legally independent firms and does not accept any

Eastern Inshore Fisheries and Conservation Authority

**Notice of conclusion of audit
Annual Return for the year ended 31 March 2022**

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for Eastern Inshore Fisheries and Conservation Authority for the year ended 31 March 2022 has been concluded and the accounts have been published.	
2. The Annual Return is available for inspection by any local government elector of the area of Eastern Inshore Fisheries and Conservation Authority on application to:	
(a) _____ _____ _____	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the Annual Return
(b) _____ _____ _____	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £_____ (c) for each copy of the Annual Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) _____	(d) Insert the name and position of person placing the notice
Date of announcement: (e) _____	(e) Insert the date of placing of the notice

Section 1 – Annual governance statement 2021/22

We acknowledge as the members of

Enter name of reporting joint committee

Eastern Inshore Fisheries and Conservation Authority

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2022, that:

	Agreed –		‘Yes’ <small>Means that the joint committee</small>
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the guidance notes within this Annual Return.	y		prepared its accounting statements and approved them.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	y		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the joint committee to conduct its business or on its finances.	y		has only done what it has the legal power to do and has complied with generally accepted good practice.
4 We provided opportunity during the year for interested persons to inspect and ask questions about the accounts.	y		has given all persons interested the opportunity to inspect and ask questions about these joint committee accounts.
5 We carried out an assessment of the risks facing the joint committee and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	y		considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the joint committee's accounting records and control systems.	y		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the joint committee.
7 We took appropriate action on all matters raised in reports from internal audit and external reviews.	y		responded to matters brought to its attention by internal and external reviewers.
8 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the joint committee and where appropriate have included them in the accounting statements.	y		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.

This annual governance statement is approved by the Joint Committee and recorded as minute reference

FHR 22/19

dated 02/08/2022

Signed by:

Chair *Thomas Hughes*

dated 14/08/2022

Signed by:

Clerk *J. Gerry*

dated 09/08/2022

*Note: Please provide explanations on a separate sheet for each 'No' response. Describe how the joint committee will address the weaknesses identified.

Section 2 – Accounting statements 2021/22 for:

Enter name of reporting joint committee here:

Eastern Inshore Fisheries and Conservation Authority

	Year ending		Notes and guidance Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
	31 March 2021 £	31 March 2022 £	
1 Balances brought forward	2,406,132	2,474,391	Total balances and reserves at the beginning of the year as recorded in the joint committee's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	1,606,590	1,632,383	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring joint committee. Excluding any grants received.
3 (+) Total other receipts	197,231	259,921	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	1,065,182	1,051,373	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	-	-	Total expenditure or payments of capital and interest made during the year on the joint committee's borrowings (if any).
6 (-) All other payments	670,380	1,160,554	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	2,474,391	2,154,768	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	3,246,816	2,373,628	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	1,807,112	1,698,750	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the joint committee as at 31 March
10 Total borrowings	-	-	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

I certify that for the year ended 31 March 2022 the accounting statements in this annual return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

P. Gregory

Date 09/08/2022

I confirm that these accounting statements were approved by the Joint Committee on:

02/08/2022

and recorded as minute reference:

FHR 22/19

Signed by Chair of meeting approving these accounting statements:

Thomas Dwyer

Date 14/08/2022

Section 3 – Review report 2021/22 Certificate

We present the findings from our review of the annual return for the year ended 31 March 2022 in respect of:

Enter name of reporting joint committee here:

Eastern Inshore Fisheries & Conservation Authority JC0004

Respective responsibilities of the Joint Committee and the reviewer

The Joint Committee is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The Joint Committee prepares an annual return which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on various governance matters in accordance with generally accepted good practice.

We have reviewed the annual return and set out our findings below. Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and therefore does not provide the level of assurance of a statutory audit.

Report

Matters arising from our review

- Section 2 of the Annual Return was not evidenced as signed by the Responsible Finance Officer before presentation for approval.

(continue on a separate sheet if required)

Reviewer signature



Reviewer

PKF Littlejohn LLP

Date

13/01/2023

Vision

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Action Item 9

Finance and HR Sub-Committee Meeting

07 February 2023

Appointment of Auditors

Report by: Andrew Bakewell, Head of Finance & HR

Purpose of Report

To seek members approval to engage auditors for the 2022/23 Financial Year.

Recommendations

It is recommended that members:

- **Approve** the engagement of Norfolk Audit Services to carry out the internal audit and the appointment of PKF Littlejohn to audit the Annual Return.

Background

Although it is no longer a statutory requirement for the Authority to engage auditors the Officers believe that the re-assurance the scrutiny provides is worth the modest cost.

Report

As in previous years the internal audit performed by Norfolk Audit Services will focus on our systems, procedures and controls and highlight areas for improvement. The external audit merely verifies the accuracy of the Annual Return, and this service is provided by PKF Littlejohn LLP.

Financial Implications

The fees for both audits are included in the budget.

Legal Implications

None.