



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

**to be held at
EIFCA Offices, 6 North Lynn Business Village, Bergen Way,
King's Lynn, PE30 2JG on
6th May 2025
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: 6 May 2025

Time: 10.30 hours

Venue: EIFCA Offices, 6 North Lynn Business Village, Bergen Way, King's Lynn, PE30 2JG

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 4 February 2025 pg
- 5 Matters arising - *Clerk*
- 6 Quarter 4 Payments and Receipts – *CEO / Joanne Sams*
- 7 Quarter 4 Management Accounts – *CEO / Joanne Sams*
- 8 Annual Statement of Accounts (Draft) for year ending March 2025 - *CEO / Joanne Sams*
- 9 External audit - *CEO*
- 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.*

Information Items

- 11 HR update – *DCO*
- 12 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: 17 April 2025

Vision

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Finance & HR Sub-Committee

A meeting of the Finance & HR Sub-Committee took place at the EIFCA Offices, King's Lynn on 4th February 2025 at 1030 hours.

Members Present:

Cllr T FitzPatrick	Chair	Norfolk County Council
Cllr P Skinner	Vice Chair	Lincolnshire County Council
Cllr T Adams		Norfolk County Council
Cllr M Chenery of Horsbrugh		Norfolk County Council
Cllr P Coupland		Lincolnshire County Council
Mr S Williamson		MMO Appointee

Eastern IFCA Officers Present:

J Butler	Assistant Chief Officer (DD)
J Gregory	CEO

FHR24/40 Welcome

The Chair welcomed members to the meeting.

FHR24/41 Apologies for absence

Apologies for absence were received from Cllrs Back (SCC) and Vigo Di Gallidoro (SCC), and Ms I Smith (MMO Appointee).

FHR24/42 Declarations of Members Interest

No Declarations of Interest were received.

FHR24/43 Minutes of the Finance and Personnel Sub-committee meeting held on 5th November 2024

Members Resolved to accept the minutes as a true record of proceedings.

Proposed: Cllr Skinner

Seconded: Cllr Chenery

All Agreed

FHR24/44 Matters Arising

PROVISIONAL BUDGET 2025-26: The CEO reminded Members that the Provision Budget, with some minor reviews, had been presented to the full Authority in December, at which it was approved. Levy request letters had been sent to the funding authorities.

It was noted there had been no confirmation from Defra re New Burden and Workstream Funding. Inevitably any deficit in the anticipated funding would cause problems.

The CEO advised he would be preparing a paper with proposals of possible options of what action to take in the event of continuing shortfalls, as projections indicated a deficit each year. It may be necessary to look for savings or extra revenue.

VESSEL EXPENDITURE: Members were advised that Sebastian Terelinck was in Northern Ireland undergoing an extensive refit. Having undergone a thorough review the decision had been taken to opt for a refit rather than replacing the vessel.

Cllr Skinner questioned whether there was any news of the Wash Cockle and Mussel Byelaw coming into force, once that was in place the Authority would be in a position to charge for permits which would help alleviate the funding issues.

It was noted the byelaw was with Defra going through final preparation before going to the Minister – it was on the cusp of being considered, however, there was still the possibility of delays.

FHR24/45 Quarter 3 Payments and Receipts

The report had been slightly revised, two tables had been produced rather than one. One provided a summary of expenditure and receipts, whilst the other gave a more detailed breakdown.

The cost for the refit on Sebastian Terelinck was questioned, at which point the CEO advised several quotes had been considered, and it was decided that returning the vessel to the original builders was the best option. At the previous meeting it had been agreed the cost for the refit would come from Vessel Reserves.

Members Agreed to Note the report.

FHR24/46 Quarter 3: Management Accounts

Members were reminded the Management Accounts were reported on an accruals basis, with comparison made to the budget to get the variance. No major anomalies were noted, any increases were attributable to general inflationary pressures,

Members were reminded two posts were still being gapped, which would be reviewed during future budget considerations.

Expenditure during the first three quarters suggested the deficit at the end of the year may not be as great as first expected.

The Chair felt it may be necessary to approach funding authorities for additional funding. The CEO believed whilst a percentage increase may sound like a large sum the figures involved were relatively small in the bigger picture.

Members Agreed to Notre the report.

FHR24/47 Appointment of Auditors

Members were reminded that although there was no legal requirement for the Authority to have the accounts audited it was considered good practice to continue to audit the accounts in order to demonstrate probity. To that effect Members were asked to confirm the appointment of Norfolk Audit Services and PKF Littlejohn.

Members Resolved to Approve the engagement of Norfolk Audit Services to carry out the internal audit and the appointment of PKG Littlejohn to audit the Annual Return.

Proposed: Cllr Skinner

Seconded: Cllr Adams

All in favour

FHR24/48 Cromer Shoal MCZ ARM project finances

The CEO had prepared a paper outlining to Members the finances involved with the Cromer Shoal MCZ ARM project.

The project had been ongoing for several years. There had been no dedicated funding with the Authority's revenue budget, but Officers had managed to run the project by securing some external funding.

It was noted the project was important to the Industry, Authority and Stakeholders but it was at risk without guaranteed funding. Without ARM it may result in more precautionary advice from Natural England.

The project incorporated four key areas: Natural Disturbance Study / Tagging Project / Adaptive Gear Trials / Fishing Activity Mapping, all of which informed management decisions. During the current financial year funding had come from a variety of bodies, however there was no guaranteed funding for the next financial year, although some applications were still pending. The CEO had brought this to the Members attention to ensure they were forewarned of potential issues in the future.

Cllr Skinner felt NE should be pushed for funding as they were the body requesting the research be done. The CEO reminded members that NE were the government's statutory nature conservation advisor doing the duty they were charged to do by statute. It was the Authority's duty to take advice from NE into consideration in meeting its statutory duties.

Cllr Chenery enquired how the Natural Disturbance Study worked, it was explained this involved the monitoring of 6 areas. Three were areas unknown to industry and therefore subject to natural fishing activity, the other three areas fishers were aware of and were closed to fishing activity. Sidescan sonar and surveys to measure and compare damage rates were being undertaken in all 6 areas.

Cllr Coupland expressed concern that the ongoing costs appeared to be open ended with potential to overcome the budget and the manpower available.

The CEO advised the project featured as a priority in the business plan, which the sub-committee had financial oversight external funding sources, although at this point there were no guarantees for the future. The issue would be taken to the next Authority meeting.

Cllr Adams suggested it might be worth AIFCA looking into the Rural England Prosperity fund as a source of income.

It was generally felt it was necessary to explore other ways of funding the project. Cllr Coupland felt it would be remiss not to express concern at the ongoing cost.

It was noted that Members expressed concern at the ongoing cost and validity of NE advice, particularly when that advice posed a financial cost and there was a lack of additional funding to match that ongoing cost. Members were aware it may be necessary to explore other ways of meeting funding.

Members Agreed to note the content of the report.

FHR24/49` Resolution

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

Proposed: Chair

Seconded: Cllr Skinner

All Agreed

HR24/38 HR Update

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

- During the previous quarter there had been no new starters or leavers. Two posts remained frozen, one Grade 5 MSO and one Grade 6 IFCO, these would remain frozen pending a budgetary review.
- Sickness levels remained low, restricted largely to coughs and colds. The exception being one officer having a slipped disc from activity outside the workplace, which had prevented the Officer from going to sea. This did highlight the issue of back problems associated with seagoing activities.
- The 24/25 pay award had been approved with backpay being included in the November payroll. Unions had put forward their requests for the 25/26 pay award, it was anticipated this may result in protracted debate.
- Staff had completed a Wellbeing & Workplace Stress Management Survey. Overall the response rate and outputs had been good. Alongside this additional Sexual Harassment Training had been put in place and a work-related stress risk assessment had also been completed, in the hope of mitigating some of the concerns raised in the survey.

ACO Butler provided members with a presentation of the outcome of the wellbeing survey. Following the presentation Cllr Adams felt the Authority had a clean bill of health, compared to the wider public sector the results were really good.

Members Agreed to note the content of the Report.

FHR24/39 Any Other Business

THREE COUNTIES: Members were advised there had been one very low offer for the vessel which had been put aside whilst another interested buyer visited the vessel with the possibility of buying it.

There being no other matters to discuss the meeting closed at 1146 hours, the Chair thanked members for attending.

Vision

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Action Item 6

Finance and HR sub-committee meeting.

6 May 2025

Report by: Julian Gregory, CEO and Joanne Sams – Aston Shaw Accountants

Payments made and monies received during the period 1 January to 31 March 2025 (Quarter 4)

Purpose of report

To provide fourth quarter payment and receipts for members to note.

Recommendations

Members are asked to:

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

Background

It is a requirement of the Authority's Constitution and Standing Orders that the Authority's payments and receipts are presented to Members of the Finance and HR sub-committee on a quarterly basis.

Report

The report on Payments made and monies received during quarter 4 of the financial year 2024-25 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.

Members are advised that there are still a relatively small number of issues in the accounting that means that there is not always consistency between the Payments and Receipts and the Management Accounts, and some items are not shown under the correct headings. This is not thought to effect portrayal of the overall financial position for this financial year and work to rectify the matter has been escalated with the Authority's accountants.

Background documents

There are no background documents to this paper.

Summary of Payments made during the period 1st January to 31st March 2025				
	Jan	Feb	Mar	TOTAL
	£	£	£	£
Transfers to EIFCA Salaries Account	101000.00	101000.00	100000.00	302000.00
General Expenditure				
Accommodation	4560.46	575.16	8067.62	13203.24
Insurance	(115.76)	0.00	0.00	(115.76)
General Establishment	6757.00	8753.81	12720.30	28231.11
Members Expenses	8.90	0.00	12.60	21.50
Officers' Expenses	957.72	586.16	790.55	2334.43
Training	4540.00	805.00	54.83	5399.83
Media and Adverts	0.00	0.00	0.00	
Total General Expenditure	16708.32	10720.13	21645.90	49074.35
Operational Costs				
Enforcement	417.53	3263.28	921.49	4602.30
Marine Science	252.16	132.37	661.73	1046.26
Total Operational Costs	669.69	3395.65	1583.22	5648.56
Vessels				
Three Counties	320.59	2388.28	6651.93	9360.80
Protector IV - running costs	1931.36	607.88	3019.95	5559.19
Thunderstruck - running costs	1129.01	1221.67	2866.61	5217.29
Sea Spray Expenditure	202.00	924.90	102.95	1229.85
C-Runner - runnings costs	0.00	1049.02	177.52	1226.54
Sebastian Terrelink Expenses	409.47	0.00	51141.25	51550.72
sub-total	3992.43	6191.75	63960.21	74144.39
Fuel all Vessels	5496.69	3498.19	2791.28	11786.16
Moorings and Harbour Dues	1277.50	2186.67	5496.48	8960.65
Insurance	0.00	0.00	1531.54	1531.54
Total Vessels	10766.62	11876.61	73779.51	96422.74
Grant Funded Project	0.00	0.00	9490.00	9490.00
Vehicles	1160.89	811.44	3403.73	5376.06
Asset Purchases	13962.55	2500.00	20264.56	36727.11
VAT Recoverable	7902.46	4259.41	25356.96	37518.83
TOTAL PAYMENTS MADE	152170.53	134563.24	255523.88	542257.65
Monies received during the period 1st January to 31st March 2025				
	Jan	Feb	Mar	TOTAL
	£	£	£	£
Levies	0.00	0.00	0.00	0.00
Defra Grant Funding	225000.00	0.00		225000.00
New Burden	0.00	0.00	0.00	0.00
Defra Workstream Funding	0.00	130000.00	0.00	130000.00
Whelk Permits	0.00	10.00	4289.20	4299.20
Shrimp Permit	0.00	0.00	0.00	0.00
Wash Cockle Mussel Byelaw	0.00	0.00	32048.29	32048.29
EHO Income	0.00	3584.00	7680.00	11264.00
Lays	0.00	0.00	(2283.12)	(2283.12)
Bank Bonus & Interest	0.00	0.00	4683.89	4683.89
Grants	39999.00	0.00	83333.00	123332.00
Grants for work in Cromer MCZ	(5140.16)	0.00	(3748.19)	(8888.35)
Miscellaneous	0.00	0.00	10000.00	10000.00
Asset Sales			225000.00	225000.00
VAT	0.00	0.00	19014.79	19014.79
TOTAL PAYMENTS RECEIVED	259858.84	133594.00	380017.86	773470.70

Detailed breakdown of Payments made during the period 1st January to 31st March 2025				
	Jan	Feb	Mar	TOTAL
	£	£	£	£
Transfers to EIFCA Salaries Account	101,000.00	101,000.00	100,000.00	302,000.00
Rent	2,558.19	-	7,073.02	9,631.21
Rates	1,248.00	-	-	1,248.00
Electricity	699.35	551.16	854.77	2,105.28
Water	54.92	24.00	139.83	218.75
Service Charges - office	-	-	-	-
Maintenance & Redecoration	150.00	138.57	349.87	638.44
Insurance office / unit A	- 115.76	-	-	- 115.76
Subscriptions	430.00	154.00	5,684.66	6,268.66
Recruitment				-
Legal & Professional Fees	2,489.78	4,995.04	3,030.22	10,515.04
Telephones	871.21	869.92	900.19	2,641.32
Postage & stationery	143.08	151.30	858.93	1,153.31
IT Support	924.77	912.50	57.28	1,894.55
Uniforms & Protective Clothing	1,143.27	- 42.49	822.88	1,923.66
Medical Costs	-	180.00	-	180.00
Sundry Costs (inc Meeting costs)	604.89	1,394.97	1,016.27	3,016.13
Officers Travel & Subsistence	957.72	586.16	790.55	2,334.43
Members Expenses	8.90	-	12.60	21.50
Training	4,540.00	805.00	54.83	5,399.83
Media & Adverts	-	-	-	-
Marine Science	252.16	132.37	661.73	1,046.26
Enforcement	417.53	3,263.28	921.49	4,602.30
Wash Fisheries / Lays				-
Moorings & Harbour Dues	1,277.50	2,186.67	5,496.48	8,960.65
TC/Thunderstruck / PIV	3,380.96	4,217.83	12,538.49	20,137.28
Ribs - ST/SeaSpray/C-Runner	611.47	1,973.92	51,421.72	54,007.11
Vessel Fuel	5,496.69	3,498.19	2,791.28	11,786.16
Vessel Insurance	-	-	1,531.54	1,531.54
Vehicle Operating Costs	1,160.89	811.44	3,403.73	5,376.06
Grant Funded Project	-	-	9,490.00	9,490.00
Asset Purchases	13,962.55	2,500.00	20,264.56	36,727.11
VAT Recoverable	7,902.46	4,259.41	25,356.96	37,518.83
				-
Total Payments Made	152,170.53	134,563.24	255,523.88	542,257.65

Monies received during the period 1st January to 31st march 2025				
	Jan	Feb	Mar	TOTAL
	£	£	£	£
Levies	-	-	-	-
Asset Replacement	225,000.00	-	-	225,000.00
New Burden	-	-	-	-
Defra Workstream Funding	-	130,000.00	-	130,000.00
Whelk Permits	-	10.00	4,289.20	4,299.20
Shrimp Permit	-	-	-	-
Wash Cockle & Mussel Byelaw	-	-	32,048.29	32,048.29
EHO Income	-	3,584.00	7,680.00	11,264.00
Wash Fisheries / Lays	-	-	- 2,283.12	- 2,283.12
Bank Bonus & Interest	-	-	4,683.89	4,683.89
Grants	39,999.00	-	83,333.00	123,332.00
Grants for work in Cromer MCZ	- 5,140.16	-	- 3,748.19	- 8,888.35
Asset Sales			225,000.00	225,000.00
Miscellaneous	-	-	10,000.00	10,000.00
VAT	-	-	19,014.79	19,014.79
Total payment received	259,858.84	133,594.00	380,017.86	773,470.70

Vision

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Action Item 7

Finance and HR sub-committee meeting.

6 May 2025

Report by: Julian Gregory, CEO and Joanne Sams – Aston Shaw Accountants

Report on the Management Accounts during the period 1 January to 31 March 2025 (Quarter 4)

Purpose of report

To provide fourth quarter Management Accounts for members to note.

Recommendations:

Members are asked to:

- **Note** the Management Accounts

Background

It is a requirement of the Authority's Constitution and Standing Orders that the quarterly accounts are presented to Members of the Finance and HR sub-committee on a quarterly basis.

Report

The report on the management accounts up to the end of quarter 4 of the financial year 2024-25 are shown in the following tables.

Background documents

There are no background documents to this paper.

Management Accounts January - March 2025							
Account	Jan-Mar 2025	Oct-Dec 2024	Jul-Sept 2024	Apr-Jun 2024	TOTAL	Variance	Budget 24/25
Salaries & Wages							
Wages	226,466	253,076	225,695	226,429	931,666	95,490	1,027,156
Employers Pension	50,400	54,124	48,738	44,872	198,134	33,423	231,557
Employers NIC	24,150	27,708	23,748	23,836	99,442	- 1,785	97,657
	301,016	334,909	298,181	295,137	1,229,243	127,127	1,356,370
General Expenditure							
Accommodation	14,241	17,609	13,594	16,955	62,398	25,407	87,805
Insurance	4,588	4,808	5,151	1,568	16,115	- 5,229	10,886
General Establishment	35,135	36,220	44,752	38,570	154,676	- 16,576	138,100
Members Expenses	13	356	19	293	682	818	1,500
Officers' Expenses	1,305	3,024	2,713	6,998	14,041	959	15,000
Training	4,415	1,650	542	2,810	9,416	22,584	35,000
Total General Expenditure	59,696	63,667	66,771	67,194	257,328	27,963	288,291
Operational Costs							
Media & Adverts	-	-	486	-	486	514	1,000
Enforcement	4,508	640	2,828	3,552	11,528	9,972	21,500
Marine Science	794	141	3,757	5,530	10,222	7,778	18,000
Total Operational Costs	5,302	780	7,071	9,082	22,236	18,264	40,500
Grant Funded Projects							
Grant Funded Project	9,490	4,210	3	777	14,479		
Total Grant Funded Projects	9,490	4,210	3	777	14,479		
Vessels							
Three Counties	9,059	1,626	395	24,990	36,070		
Protector 4	5,528	2,022	1,108	639	9,297		
Thunderstruck	4,918	3,633	1,426	783	10,760		
Sea Spray	1,120	295	1,063	421	2,900		
C-runner	1,227	-	71	88	1,385		
Sebastian Terrelink	51,551	- 1,631	12,459	7,275	69,653		
sub-total	73,403	5,946	16,521	34,195	130,065	77,935	52,000
Moorings/Harbour dues	8,929	2,129	1,089	1,158	13,305	- 6,805	6,500
Vessels Fuel	7,773	11,132	6,352	15,089	40,346		40,000
Vessel insurance	12,597	11,312	11,312	4,065	39,286		42,000
Total Vessels	102,703	30,519	35,274	54,507	223,002	- 82,502	140,500
Vehicles							
Vehicle Operating Costs	7,216	11,134	12,080	9,258	39,688	6,152	45,840
Contingency	-	-	-	-		40,000	40,000
TOTAL EXPENDITURE	485,423	445,218	419,380	435,955	1,785,976	137,004	1,911,501

INCOME								
Levies		-	711,176	445,205	1,156,381	-		1,156,381
Asset Replacement			106,944	66,948	173,892	-		173,892
New Burden			242,399	151,746	394,145	-		394,145
One-off Funds ie Defra					-	-		-
Defra Workstream Funding	130,000				130,000	20,000		150,000
Total Income	130,000	-	1,060,519	663,899	1,854,418	20,000		1,874,418
Other income								
Whelk Permits	4,799	925	325	2,435	8,484	-	6,334	2,150
Shrimp Permit	1,000	600	2,003	-	3,603	-	1,203	2,400
EHO Income	15,360	-	-	9,216	24,576	-	15,104	9,472
Lays	-	2,283	-	203	-	100	-	2,180
Wash Cockle Mussel Byelaw	38,300				38,300	30,700		69,000
Bank Bonus & Interest	4,684	5,902	4,292	4,517	19,395	-	9,911	9,484
Grants	123,332	7,000	-	12,500	142,832	-	122,832	20,000
Miscellaneous	10,000	-	526	6,563	17,088	-	17,088	
Total Other income	195,191	14,427	7,348	35,131	252,097	-	6,334	112,506
TOTAL INCOME	325,191	14,427	1,067,867	699,030	2,106,515	-	119,591	1,986,924
Earmarked Grant Funding								
Grants for work in Cromer MCZ	-	8,734	5,150	18,699	15,000	30,115		
Asset Sales								
Sale of Three Counties	225,000				225,000			
Asset Purchases								
Protector IV - build	13,880	99	79,275	184,320	277,574			
Thunderstruck - Potting Vessel		-	212	21,879	35,927	57,594		
C-Fury - PIV daughter vessel Build	2,614	21,750	6,000	2,841	33,205			
Vehicle Purchases	20,233				20,233			
TOTAL Asset Purchases	36,727	21,637	107,154	223,087	388,606			

Vision

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Action Item 8

Finance & HR Sub-Committee

6 May 2025

Statement of Accounts for Eastern Inshore Fisheries & Conservation Authority for the year ended 31st March 2025

Report by: Julian Gregory, CEO and Joanne Sams – Aston Shaw Accountants

Purpose of report

To present the annual statement of accounts for the year ended 31st March 2025.

Recommendations

Members are asked to:

1. **Approve** the Statement of Accounts for submission for external examination.
2. **Authorise** the Chairman and Chief Executive to sign the Annual Return before submission to the auditors for review.
3. **Authorise** in accordance with the Authority's Financial Regulation 3.4, transfers of funds to and from 'ear-marked' reserves as outlined in the Statement of movement in reserves below.

Appendices

Appendix A - Eastern Inshore Fisheries & Conservation Authority Statement of Accounts for the year ended 31st March 2025 (attached)

Appendix A

EASTERN INSHORE FISHERIES AND CONSERVATION AUTHORITY

Statement of Accounts for the year ended 31st March 2025

Foreword

The Accounts and Audit (England) Regulations 2015 have classified Eastern Inshore Fisheries and Conservation Authority as a “smaller relevant body”.

The Account statements are centred on the Audit Commission Small Bodies Annual Return, which will be completed and certified by the Chairman and CEO at a later date.

The accounting statements forming the basis of the return are:

1. The Income and Expenditure Account for the year ended 31st March 2025
2. The Balance sheet as at 31st March 2025.
3. A statement detailing movement on reserves.

This is the list of the funds held in “ear-marked” reserves and monies managed by the Authority.

4. A schedule of Fixed Assets held at 31st March 2025. Fixed Assets are valued at cost with no allowance for depreciation. By this method the “book value” of fixed assets remains constant until disposed of.

Income and Expenditure				
For the year ended				
31 March 2025				
	31/03/2025		31/03/2024	
	£	% of sales	£	% of sales
Turnover				
Levies	1,156,381	47.89	1,122,705	49.90
Asset Replacement	173,892	7.20	168,827	7.50
New Burden Funding	394,145	16.32	394,145	17.52
Defra Asset Replacement	-	0.00	270,000	12.00
Defra (workstream funding)	130,000	5.38	140,000	6.22
Whelk Licences	8,484	0.35	6,351	0.28
Shrimp Permit	3,603	0.15	3,600	0.16
EHO Sampling	24,576	1.02	17,760	0.79
Wash Fishery Order	-	0.00	3,292	0.15
Wash Cockle & Mussel Byelaw	37,266	1.54	-	0.00
Interest	19,395	0.80	21,661	0.96
Interest on SCC Deposit	31,457	1.30	30,338	1.35
Project Grants	142,832	5.92	45,000	2.00
Cromer MCZ	45,000	1.86	-	0.00
Miscellaneous Income	17,088	0.71	20,256	0.90
Asset Disposal	230,569	9.55	5,850	0.26
Total Turnover	2,414,686	100.00	2,249,785	100.00
Deferred Income				
Deferred Grant	(15,635)	-0.65	-	0.00
	(15,635)	-0.65	-	0.00
TOTAL INCOME	2,399,051	99.35	2,249,785	100.00
Administrative expenses				
Salaries	931,666	38.58	917,341	40.77
Social security costs	99,738	4.13	94,451	4.20
Staff pension costs defined contribution	202,135	8.37	184,474	8.20
General expenditure	257,404	10.66	295,048	13.11
Operational costs	23,486	0.97	44,414	1.97
Grant funded project Cromer MCZ	29,365	1.22	-	0.00
Vessels	230,133	9.53	126,139	5.61
Vehicles	40,229	1.67	28,029	1.25
Asset purchases	409,175	16.95	692,986	30.80
Wash Fishery order	2,180	0.09	2,911	0.13
	2,225,511	92.17	2,385,793	106.05
Total overheads less other income	2,225,511	92.17	2,385,793	106.05
PROFIT ON ORDINARY ACTIVITIES	173,540	7.19	(136,008)	-6.05

Statement of movement in reserves				
For the year ended				
31 March 2025				
	b/f	used	added	c/f
IT Fund	10,000			10,000
FAP Fund	22,500		250	22,750
Legal and Enforcement Fund	75,000			75,000
Office Improvement Fund	10,000			10,000
Operational Fund	250,000			250,000
Science Fund	62,251			62,251
Vehicle Renewals	60,000			60,000
Vessel Replacement Fund	1,287,553		173,540	1,461,093
Wash Fishery Order Fund	85,429			85,429
Environmental Grants	18,292			18,292
TOTAL	1,881,025	0	173,790	2,054,815
Long Term Liabilities				
National IFCA Fund	221000	0	0	221000

FIXED ASSET REGISTER as at 31/03/2025

Acquired	Description	Supplier	Cost £
09/01/2015	Sebastian Terelinck	Redbay	415,188.00
02/12/2018	Seaspray 2	Humber	50,546.00
02/12/2018	Seaspray 2 "extras"	Humber	8,592.00
01.06.2024	Protector IV	Goodchild Marine	1,835,376.00
01.02.2025	C-Runner	C-Fury	59,850.00
01.09.2024	Thunderstruck	Swiftcat	249,167.00
			2,618,719.00
04/01/2013	Sidescan sonar		53,815.00
06/01/2013	Imaging software		13,343.00
06/13/2013	Aris Sonar Camera		90,000.00
23/07/2021	ROV 1		8,436.00
10/12/2021	ROV 2		7,482.00
02/12/2018	Sonde	Xylem	11,753.00
2005	Mini Hamon Grab		5,000.00
2002	Day Grab		3,000.00
2023	3D Camera Array with 5SJ Cam Underwater cameras		2,500.00
2023	6 Closed Area Marker buoys & Chains		8,000.00
2015	Sonde Buoy		3,000.00
			206,329.00
20.10.2015	Isuzu D-Max	FX65UXP	17,978.00
20/10/2021	Hyundai Tucson	AU71WFB	18,753.00
20/10/2021	Hyundai Tucson	AU71WFC	18,753.00
20/10/2021	Hyundai Tucson	AU71WFD	18,753.00
21.11.2022	Hyundai Tucson	AU72WFX	18,753.00
01.02.2023	Hyundai Kona	KY71UTJ	35,491.00
18.08.2016	Ford Tourneo	EP16DRO	16,851.00
26.05.2017	Skoda Fabia	AK17EVW	10,215.00
18.03.2020	Skoda Karoq	AF20KBV	22,967.00
17.03.2025	Dacia Duster	EK25PZD	20,232.81
27.03.2025	Nissan Townstar Van	WU25LGE	20,179.50
			218,926.31
	Total Fixed Assets		3,043,974.31

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.



Action Item 9

Finance and HR Sub-Committee Meeting

06 May 2025

External Audit

Report by: Julian Gregory, CEO

Purpose of Report

To update members on the provision of external audit services and to seek agreement on the way forward.

Recommendations

It is recommended that members:

- **Agree** to continue the practice of independent audit of the Annual Return.
- **Agree** to delegate authority to the CEO to put in place appropriate arrangements for independent audit of the Annual Return.

Background

The Local Audit and Accountability Act 2014 removed the previously existing requirement for joint committees of local authorities to have their accounts separately prepared and audited. Since that time Eastern IFCA have, as well as appointing Norfolk Audit Services to undertake annual internal audits, continued to have independent external review of the annual accounts. This has been undertaken by PFK Littlejohn LLP.

Report

At the meeting of the Finance & HR sub-committee held on 4 February 2025, members agreed to appoint Norfolk Audit Services to carry out the internal audit and the appointment of PKF Littlejohn to audit the annual return

In late March 2025 PFK Littlejohn advised officers that they no longer offer the service they have previously provided to the Authority.

Noting that it is no longer mandatory, advice on the merits of independent review of the annual return has been sought from Norfolk Audit Services and a response is awaited. Notwithstanding this, given that the Authority has previously chosen to continue with such reviews it may be appropriate to continue the practice as an additional check to ensure accuracy and probity.

The Authority's accountant, Aston Shaw, have advised that they could provide an independent review of the annual return if required.

Financial Implications

The costs for external audit are included in the 2025-26 budget. An indicative cost for independent review of the annual return by Aston Shaw is £150 plus vat.

Legal Implications

None identified.