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

Tuesday 5th May 2026

at

1000 hours

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

Date: 5 May 2026

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 3 February 2025

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 for year ending March 2026 - *CEO / Joanne Sams*

9 Post Grade Change – *CEO / ACO(DD)*

10 To resolve that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for:

Items 11 and 12 on the grounds that it involves the disclosure of Information relating to the financial or business affairs of any particular person (including the authority holding that information) which is exempt information as defined in Paragraph 3 of Schedule 12A of the Act; and

Item 13 on the grounds that it involves the disclosure of information which is likely to reveal the identity of an individual which is exempt information as defined in paragraph 2 of Schedule 12A of the Act.

11 Asset disposal – *ACO(DD)*

Information Items

12 IT Services Provision- *CEO*

13 HR update – ACO (DD)

14 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 2026

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.

Finance & HR Sub-Committee

A meeting of the Finance & HR Sub-Committee took place at the EIFCA Offices, King's Lynn on 3rd February 2026 at 1030 hours.

Members Present:

Cllr T FitzPatrick	Chair	Norfolk County Council
Cllr E Back	Vice Chair	Suffolk County Council
Cllr M Chenery of Horsbrugh		Norfolk County Council
Cllr K Robinson		Suffolk County Council
Ms I Smith		MMO Appointee
Cllr G Taylor		Lincolnshire County Council

Eastern IFCA Officers Present:

J Butler Assistant Chief Officer (DD)

Joanne Sams Aston Shaw Accountants

FHR25/39 Welcome

The Chair welcomed members to the meeting, he advised that in the absence of the CEO ACO (DD) Butler would take the role of Clerk.

FHR25/40 Apologies for absence

Apologies for absence were received from Cllr Adams (NCC) and Whittaker (LCC), Mr Williamson (MMO Appointee) and the CEO.

FHR25/41 Declarations of Members Interest

No Declarations of Interest were received.

FHR25/42 Minutes of the Finance and Personnel Sub-committee meeting held on 4th November 2025

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

FHR25/43 Matters Arising

FHR25/32 PROVISIONAL BUDGET 2026-27 & BUDGET FORECAST TO 2030: Members were advised the proposed budget had been put to the full Authority at its meeting in December, at which time it was approved.

FHR25/44 Quarter 3 Payments and Receipts

Payments made and monies received during the period October – December were set out for members information. Members were provided with both a full breakdown and a summary of the transactions.

Queries were raised regarding medical costs, it was explained Officers undergo either an ML5 or ENG1 medical.
Cllr Chenery also enquired whether all IFCAs adhere to the same Financial Regulations, it was explained the Financial Regs are specific to EIFCA, set by the Authority and based on NCC Financial Regs.

Members Agreed to Note the report.

FHR25/45 Quarter 3: Management Accounts

Members were advised the salary variance was attributable to delayed recruitment and recent resignations. Recruitment for outstanding IFCO posts were ongoing. Other variances relating to insurance, vessel operations, training, and vehicle operating costs were also explained.

Cllr Taylor queried the connection to Wisbech, as it fell in Cambridgeshire, ACO Butler advised the mooring for the Authority's vessel at Sutton Bridge fell under the Fenland District Council. It was noted the intention was for Protector IV to undergo refit at Wisbech port.

Ms Smith queried the difference in asset purchases between the payments and receipts and the management accounts. Ms Sams advised the payments and receipts reflected payments made in the last quarter, the management accounts did not show asset purchases as these were put against reserves. Ms Sams advised as EIFCA were not concerned with profit, depreciation did not take place. Ms Sams felt it may be easier to understand if a balance sheet was provided each quarter. Members discussed the matter of depreciation, Cllr Back felt it should be brought back into the accounts. However, it was noted the auditors had advised depreciation was not required, but best value must be sought when selling assets. Cllr Robinson felt if the system was working there was no need to change it. Ms Sams still believed a balance sheet would show the assets better.

Members Agreed to note the Management Accounts

FHR25/46 Resolution

Members Resolved that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for item 9 on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 1 of Schedule 12A of the Act; and Item 10 on the grounds that it involved the likely disclosure of exempt information which was likely to reveal the identity of an individual which was exempt information as defined in paragraph 3 of Schedule 12A of the Act.
Proposed: Chair
Seconded: Cllr Robinson
All Agreed

HR25/47 IT Provision

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

ACO Butler advised members the BCKLWN had given an ultimatum on the length of time they could continue to host the Authorities back up files and IT support. The timeframe was particularly short as it was 31st March 2026, with notice only being given in December.
During the process of investigating potential ways forward some concerns had been raised regarding updates of equipment, however, as the Local Government Review was underway there was no option but to push on with moving the storage of files to the 'cloud' and secure alternative IT support. Three quotes were being sought.
Members were being appraised of the situation as early indications were the cost to move file storage to the cloud might be high, there would also be the need for cyber security insurance and robust security protocols.
The Chair suggested NCC may be able to assist with the problem, he felt their system was pretty resilient.
ACO Butler advised he would update members at the next meeting.

Members discussed the impact of the Local Government Review in general, and the possibility that a move to unitary authorities might result in landlocked Authorities not wanting to contribute to EIFCA.

Members Agreed to note the content of the report

HR25/48 HR Update

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

- Since the previous meeting there had been one resignation of a Grade 6 MSO. The decision to leave was based on family matters. Time was being taken to consider the best method of recruiting to the vacant post.

- Recruitment to outstanding IFCO posts was underway, 12 applicants had been shortlisted. Two had dropped out for initial interviews,

following the practical interview two applicants had been given conditional offers of employment.

- Following the resignation of the Senior Skipper, options for replacement were being considered.

- Temporary cover for the Data/Admin post was being considered to help out until a permanent replacement was made.

- Under normal circumstances, with a full complement of staff the cockle surveys proved a very busy time, the depleted staffing levels would make it particularly difficult to meet the survey deadlines with staff being given TOIL for additional hours worked. All staff, including the execs would be required to take part in the surveys, which would be carried out in 3-day blocks, including weekends.
  In order to prevent the build-up of TOIL, ACO Butler advised for this year, whilst there was a deficit in staff numbers, it might be an option to pay for additional hours worked, in order to prevent workstreams getting behind.

- Sickness levels appeared high, due to one staff member being on long term sick leave since October. The Officer had just returned to work on a phased return. Other sickness amounted to coughs & colds.

- Members were updated on the Women's Forum and the Code of Practice and Respectful Conduct at Work which had come about as a result of the Forum.

Members considered all the information provided. The Chair proposed honorarium payments were appropriate for additional hours during cockle surveys, he felt the figures involved would be relatively small and it would keep capacity up, particularly as there was capacity in the current budget up until the end of March.

Members Agreed to note the content of the Report.

FHR25/38 Any Other Business

There were no other matters for discussion.

The meeting closed at 1136 hours, the Chair thanked members for attending.

Action Item 6

Finance and HR sub-committee meeting.

05 May 2026

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

Payments made and monies received during the period 1 January to 31 March 2026 (Quarter 4)

Purpose of report
To provide first 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 2025-26 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.

Background documents
There are no background documents to this paper.

Detailed Breakdown of Payments made during the period 1st January to 31st march 2026				
	Month 10	Month11	Month 12	Total
	£	£	£	£
Transfers to EIFCA Salaries Account	92,000.00	90,000.00	93,000.00	275,000.00
Rent	0.00	0.00	9,700.16	9,700.16
Rates	1,248.00	0.00	0.00	1,248.00
Electricity	515.34	607.35	663.86	1,786.55
Water	66.47	24.00	131.82	222.29
Service Charges - Office	-	-	-	-
Maintenance & Redecoration - office/Unit A	2,935.87	1,460.71	1,196.56	5,593.14
Insurance Office/Unit A	-	-	-	-
Subscriptions	8,893.00	2,559.44	3,976.64	15,429.08
Legal & Professional Fees	2,040.50	2,040.50	2,040.50	6,121.50
Telephones	900.70	740.93	691.82	2,333.45
Postage & Stationery	67.96	414.17	699.84	1,181.97
Recruitment	-	-	100.00	100.00
IT Support	11.41	1,612.26	1,638.45	3,262.12
Uniforms & Protective Clothing	977.60	1,491.46	209.66	2,678.72
Medical Costs	-	-	345.00	345.00
Sundry costs (inc meeting costs)	66.18	449.50	487.84	1,003.52
Officers Travel & Subsistence	111.66	971.41	713.40	1,796.47
Training	965.00	1,458.50	6,026.92	8,450.42
Members Expenses	-	-	-	-
Marine Science	297.11	514.97	530.31	1,342.39
Marine Protection	302.80	(79.88)	1,527.30	1,750.22
Wash Fisheries / Lays	-	-	-	-
Moorings & Harbour Dues	-	1,773.64	6,318.62	8,092.26
Three Counties	-	-	-	-
Thunderstruck	486.83	312.00	753.15	1,551.98
Protector IV	900.53	2,459.19	3,246.09	6,605.81
RIBs - ST/SeaSpray/SeaRunner	3,805.27	351.78	8,678.00	12,835.05
Vessel Fuel	-	35.00	5,973.51	6,008.51
Vessel Insurance	-	-	-	-
Vehicle Operating Costs	728.48	1,542.98	2,289.38	4,560.84
Grant Funded Project	5,997.05	-	30,131.92	36,128.97
Operational Fund Reserves				-
Asset Purchases	0	0	0	-
VAT Recoverable	4,954.42	2,575.36	14,061.16	21,590.94
TOTAL PAYMENTS MADE	128,272.18	113,315.27	195,131.91	436,719.36

Monies received during the period 1st January to 31st march 2026				
	Month 10	Month11	Month 12	Total
	£	£	£	£
Levies	-	-	-	-
Defra Funding (base)	-	-	-	-
Asset replacement	-	-	-	-
Defra workstream Funding	-	30,000.00	-	30,000.00
Faps, Fines and Costs	500.00	-	1,000.00	1,500.00
WCMB Permit	5,304.25	4,546.50	17,677.50	27,528.25
Grants	-	-	-	-
Whelk Permits	-	500.00	1,890.00	2,390.00
Shrimp Permit	-	300.00	-	300.00
VAT	-	14,055.76	20,568.54	34,624.30
EHO Sampling	-	-	1,536.00	1,536.00
Grants for work in Cromer MCZ	-	7,200.00	12,000.00	19,200.00
Bank bonuses/Interest	-	-	5,286.79	5,286.79
Asset Sales	-	-	-	-
Miscellaneous	-	-	5,750.00	5,750.00
TOTAL PAYMENTS RECEIVED	5,804.25	56,602.26	65,708.83	128,115.34

Summary of Payments made during the period 1st January to 31st March 2026				
	Month 10	Month11	Month 12	Total
	£	£	£	£
Transfers to EIFCA Salaries Account	92000.00	90000.00	93000.00	275000.00
General Accommodation				
Accommodation	1829.81	631.35	10495.84	12957.00
Insurance	0.00	0.00	0.00	0.00
General Establishment	15893.22	10768.97	11386.31	38048.50
Members Expenses	0.00	0.00	0.00	0.00
Officers Expenses	111.66	971.41	713.40	1796.47
Training	965.00	1458.50	6026.92	8450.42
Media and Adverts	0.00	0.00	0.00	0.00
Total General Expenditure	**18799.69**	**13830.23**	**28622.47**	**61252.39**
Operational Costs				
Marine Protection	302.80	-79.88	1527.30	1750.22
Marine Science	297.11	514.97	530.31	1342.39
Lays	0.00	0.00	0.00	0.00
Total operational costs	**599.91**	**435.09**	**2057.61**	**3092.61**
Vessels				0.00
Three Counties	0.00	0.00	0.00	0.00
Protector IV- Running Costs	900.53	2459.19	3246.09	6605.81
thunderstruck - running costs	486.83	312.00	753.15	1551.98
Sea Spray Expensiture	40.00	69.93	0.00	109.93
C-Runner - running costs	1293.03	202.01	8497.00	9992.04
Sebastian Terrelinck - running costs	2472.24	79.84	181.00	2733.08
sub total	**5192.63**	**3122.97**	**12677.24**	**20992.84**
Fuel - all vessels	0.00	35.00	5973.51	6008.51
Moorings & Harbour dues	0.00	1773.64	6318.62	8092.26
Insurance	0.00	0.00	0.00	0.00
Total Vessels	**5192.63**	**4931.61**	**24969.37**	**35093.61**
Grant Funded Project	**5997.05**	**0.00**	**30131.92**	**36128.97**
Vehicles	**728.48**	**1542.98**	**2289.38**	**4560.84**
Asset Purchases	**0.00**	**0.00**	**0.00**	**0.00**
Operational Fund Reserve	**0.00**	**0.00**	**0.00**	**0.00**
VAT Recoverable	**4954.42**	**2575.36**	**14061.16**	**21590.94**
Total Payments Made	**128272.18**	**113315.27**	**195131.91**	**436719.36**

Monies received during the period 1st January to 31st march 2026				
	Month 10	Month11	Month 12	Total
	£	£	£	£
Levies	0.00	0.00	0.00	0.00
Defra Funding (Base)	0.00	0.00	0.00	0.00
Asset Rep;acement	0.00	0.00	0.00	0.00
Defra Worksteam Funding	0.00	30000.00	0.00	30000.00
Faps, Fines and Costs	500.00	0.00	1000.00	1500.00
Whelk Permits	0.00	500.00	1890.00	2390.00
Shrimp Permits	0.00	300.00	0.00	300.00
WCMB Permits	5304.25	4546.50	17677.50	27528.25
EHO Income	0.00	0.00	1536.00	1536.00
Bank Bonus & Interest	0.00	0.00	5286.79	5286.79
Grants	0.00	0.00	0.00	0.00
Grants for work in Cromer MCZ	0.00	7200.00	12000.00	19200.00
Miscellaneous	0.00	0.00	5750.00	5750.00
Motor Vehicle sales	0.00	0.00	0.00	0.00
VAT	0.00	14055.76	20568.54	34624.30
TOTAL Payments Received	**5804.25**	**56602.26**	**65708.83**	**128115.34**

Action Item 7

Finance and HR sub-committee meeting.

05 May 2026

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

Report on the Management Accounts during the period 1 January to 31 March 2026 (Quarter 4)

Purpose of report
To provide first 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 2025-26 are shown at Appendix A.

The following commentary provides some insight into the more notable variances:

- Salaries & Wages show an underspend due in part to posts that were previously gapped and in part to several staff leaving 8 months into the year.
- Underspends in General Expenditure can be attributed to several things:
    - Service Charges for the office are underspent as payment is currently being withheld due to the provider not providing the required service.
    - Unit A electricity is lower following the installation of a new meter and renegotiated rates in a fixed contract.
    - Subscriptions are underspent as national training arrangements are still under development.
    - Meeting costs are overspent, which appears to be due to more room hire than anticipated and general charges have increased.

- Vessels are showing an overspend with *FPV C-Runner* appearing to have the biggest overspend, largely due to the purchase of a new trailer. The vessels annual inspections have also been more expensive than anticipated as a result of Workboat Code 3.
    - Vessel Fuel is underspent, despite price increases, which may be due to less sea time due to vacancies.
- Vehicle Operating costs are underspent, which may be due to fewer problems as some of the older vehicles being replaced last year.
- Miscellaneous income relates to a vehicle sale at the beginning of the year and funds from the Marine Debris Awareness Campaign.

Appendices
Appendix A – Table showing quarter 4 Management Accounts

Background documents
There are no background documents to this paper.

Appendix A

Management Accounts							
For the 12 months ended 31st March 2026							
	Year to date					Budget	
Account	**Qtr 1**	**Qtr 2**	**Qtr 3**	**Qtr 4**	**Full Year**	**2025/26**	**Variance**
Salaries & Wages							
Wages	230,193.24	244,302.79	224,304.46	201,831.82	900,632.31	1,029,036.00	(128,403.69)
Employers Pension	50,853.87	53,864.68	50,551.83	44,846.68	200,117.06	231,876.00	(31,758.94)
Employers NIC	30,189.84	32,346.64	29,390.09	26,577.20	118,503.77	135,516.00	(17,012.23)
	311,236.95	**330,514.11**	**304,246.38**	**273,255.70**	**1,219,253.14**	**1,396,428.00**	**(177,174.86)**
General Expenditure							
Accommodation	13,966.37	18,951.67	14,527.41	24,811.29	72,256.74	81,774.00	(9,517.26)
Insurance	4,769.61	4,467.26	4,467.26	4,370.15	18,074.28	20,361.00	(2,286.72)
General Establishment	31,023.87	34,762.96	28,554.83	42,222.80	136,564.46	166,663.00	(30,098.54)
Members Expenses	12.60	-	192.55	-	205.15	1,500.00	(1,294.85)
Officers' Expenses	3,138.19	1,205.08	1,568.86	1,480.90	7,393.03	18,655.88	(11,262.85)
Training	-	475.00	2,981.00	8,213.42	11,669.42	20,000.00	(8,330.58)
Total General Expenditure	**52,910.64**	**59,861.97**	**52,291.91**	**81,098.56**	**246,163.08**	**308,953.88**	**(62,790.80)**
Operational Costs							
Marine Protection	4,548.74	3,643.81	2,061.45	1,704.32	11,958.32	10,000.00	1,958.32
Marine Science	525.69	1,234.68	3,115.79	1,333.94	6,210.10	10,007.00	(3,796.90)
Wash Fisheries & Lays	-	-	-		-	250.00	(250.00)
Media & Adverts	-	-	2,344.40	-	2,344.40	1,600.00	744.40
							-
Total Operational Costs	**5,074.43**	**4,878.49**	**7,521.64**	**3,038.26**	20,512.82	**21,857.00**	**(1,344.18)**
							-
Grant Funded Projects							-
Grant Funded Project	-	-	-	-	-	-	-
Cromer MCZ NDStudy	3,574.10	192.67	11,238.02	30,128.97	45,133.76	-	45,133.76
							-
Vessels							-
Three Counties	32.17	-	-	-	32.17	-	32.17
Protector 4	9,057.95	7,411.37	2,099.89	7,549.10	26,118.31	24,420.00	1,698.31
Thunderstruck	1,779.27	357.00	1,056.11	1,512.03	4,704.41	7,725.00	(3,020.59)
Sea Spray	2,438.00	221.26	980.77	40.00	3,680.03	4,120.00	(439.97)
C-runner	172.39	600.01	2,138.44	9,995.01	12,905.85	1,500.00	11,405.85
Sebastian Terrelink	3,519.35	4,510.40	2,051.48	2,685.29	12,766.52	12,360.00	406.52
sub-total	**16,999.13**	**13,100.04**	**8,326.69**	**21,781.43**	**60,207.29**	**50,125.00**	**10,082.29**
							-
Moorings/Harbour dues	3,592.79	-	200.00	8,092.26	11,885.05	9,500.00	2,385.05
Vessels Fuel	8,337.22	6,092.65	9,563.28	6,008.51	30,001.66	48,410.00	(18,408.34)
Vessel insurance	8,202.80	9,118.57	9,118.58	8,920.34	35,360.29	51,500.00	(16,139.71)
							-
Total Vessels	**37,131.94**	**28,311.26**	**27,208.55**	**44,802.54**	**137,454.29**	**159,535.00**	**(22,080.71)**
							-
Vehicles							-
Vehicle Operating Costs	**6,976.58**	**8,774.55**	**10,562.20**	**5,851.88**	**32,165.21**	**43,918.20**	**(11,752.99)**
							-
TOTAL EXPENDITURE	**416,904.64**	**432,533.05**	**413,363.86**	**438,175.91**	**1,700,977.46**	**1,930,697.33**	**(229,719.87)**
							-
							-
							-
INCOME							-
Levies	458,561.00	732,511.00	-	-	1,191,072.00	1,191,072.00	-
Defra Funding (base)	151,999.00	242,146.00	-	-	394,145.00	394,145.00	-
Defra Workstream Funding	-	50,000.00	-	30,000.00	80,000.00	140,000.00	(60,000.00)
Total Income	**610,560.00**	**1,024,657.00**	**-**	**30,000.00**	**1,665,217.00**	**1,725,217.00**	(60,000.00)
Other income							
Whelk Permits	50.00	250.00	1,000.00	2,390.00	3,690.00		
Shrimp Permit	100.00	2,400.00	100.00	300.00	2,900.00		
Wash Cockle Mussel Byelaw	10,721.67	8,880.46	99.99	40,410.00	60,112.12		
EHO Income	-	-	7,779.99	10,496.00	18,275.99		
Lays	(115.11)	-	-	0.00	(115.11)		
Bank Bonus & Interest	6,772.26	7,318.31	7,171.11	5,286.79	26,548.47		
Grants	3,000.00	-	-	0.00	3,000.00		
Grants for work in Cromer MCZ	(166.35)	-	-	19,200.00	19,033.65		
Miscellaneous	5,203.00	-	5,750.00	0.00	10,953.00		
Total Other income	**25,565.47**	**18,848.77**	**21,901.09**	**78,082.79**	**144,398.12**	**112,506.00**	**31,892.12**
TOTAL INCOME	**636,125.47**	**1,043,505.77**	**21,901.09**	**108,082.79**	**1,809,615.12**	**1,837,723.00**	**(28,107.88)**
Asset Purchases							
Protector IV	-	-	-	-	-		
Thunderstruck - Potting Vessel	2,432.54	-	-	-	2,432.54		
C-Fury - PIV daughter vessel	-	-	-	-	-		
Vehicle Purchases	20,569.50	-	-	-	20,569.50		
TOTAL Asset Purchases	**23,002.04**	**-**	**-**	**-**	**23,002.04**		
Asset Replacement Income	**68,956.00**	**110,153.00**	**-**	**-**	**179,109.00**	**179,109.00**	**-**
FAPs, Fines and Costs	**0.00**	**0.00**	**0.00**	**1,500.00**	**1,500.00**	0.00	1,500.00

Action Item 8

Finance & HR Sub-Committee

5 May 2026

Statement of Accounts for Eastern Inshore Fisheries & Conservation Authority for the year ended 31st March 2026

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 2026.

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**.**

Background

It is a requirement of the Authority's Constitution and Standing Orders that the Responsible Finance Officer (the CEO) shall be responsible for ensuring that annual accounts are completed in a timely manner for presentation to the Authority as soon as practicable after the end of the financial year and shall submit them to and report thereon to the Finance and HR Sub-Committee. The Finance and HR Sub-Committee is responsible for the approval of the annual Statement of Accounts prior to submission to the external auditors.

Report

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 2026.
2. The Balance sheet as at 31st March 2026.

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 i.e. held by the Authority on behalf of the Association of IFCAs / all IFCAs for use on approved national projects.

   With effect from the current (2026-27) financial year there will be separate annual revenue accounts, which reflect the annual operating budget and associated expenditure, and capital and reserves accounts, which will reflect the Authority’s reserves and capital expenditure for identified purposes such as asset replacement that will be ascribed directly to reserves and will not be reflected in the annual revenue accounts. It is anticipated that this will make reporting on income and expenditure clearer for members.

   Any underspend in the annual revenue budget is ordinarily moved to the vessel replacement reserve with the proviso that the vehicle renewals reserve is maintained at circa £60k. A different approach to allocating underspend has been taken this year as follows:

   - Only the equivalent of the asset replacement element of the annual levy (£179,109) has been allocated to the Vessel Replacement reserve.
   - £1,500 has been allocated to the FAP fund as two penalty notices were issued and paid during the year.
   - Due to the unanticipated change in IT services provider (agenda item 11 refers) £50k has been allocated to the IT reserve to enable one-of costs for the transition to be covered and to provide some additional funds for further anticipated changes in the Authority’s approach to the use of IT.
   - Noting that the Operational reserve was depleted by £150k during the year to cover a long-standing debt for the moorings at Sutton Bridge the balance of the underspend not allocated as above (£115,001) has been allocated to the Operational Reserve. This reserve is available to cover unanticipated costs and could be drawn upon to cover expenditure on the Adaptive Risk Management project in Cromer Shoal Chalk Beds MCZ if required and approved.

4. A schedule of Fixed Assets held on 31st March 2026. 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.

Appendices

Appendix A - Eastern Inshore Fisheries & Conservation Authority Statement of Accounts for the year ended 31st March 2026.

Appendix A

EASTERN INSHORE FISHERIES AND CONSERVATION AUTHORITY

Statement of Accounts for the year ended 31st March 2026

Income and Expenditure		
For the year ended		
31 March 2026		
	31/03/2026	31/03/2025
	£	£
Turnover		
Levies	1,191,072	1,156,381
Asset replacement	179,109	173,892
New burden funding	394,145	394,145
Defra (workstream funding)	132,256	130,000
FAPs, fines & costs	1,500	-
Whelk licences	3,690	8,484
Shrimp permit	2,900	3,603
EHO sampling	18,276	24,576
Wash cockle & mussel byelaw	60,112	37,266
Interest	26,548	19,395
Interest on SCC deposit	26,997	31,457
Project grants	3,000	142,832
Cromer MCZ	25,200	45,000
Miscellaneous income	5,847	17,088
Asset disposal	18,941	230,569
Total turnover	**2,089,594**	**2,414,688**
Deferred income		
Deferred grant	15,635	(15,635)
	15,635	**(15,635)**
TOTAL INCOME	**2,105,230**	**2,399,053**
Administrative expenses		
Salaries	899,718	931,666
Social security costs	118,504	99,738
Staff pension costs defined contribution	199,034	202,135
General expenditure	244,694	257,404
Operational costs	19,296	23,486
Grant funded project Cromer MCZ	51,300	29,365
Vessels	136,369	230,133
Vehicles	31,605	40,229
Asset purchases	60,019	409,175
Wash fishery order	(919)	2,180
	1,759,620	**2,225,511**
Total overheads less other income	**1,759,620**	**2,225,511**
PROFIT ON ORDINARY ACTIVITIES	**345,610**	**173,540**

Balance sheet						
For the year ended						
31 March 2026						
		31/03/2026			**31/03/2025**	
		£	**£**		**£**	**£**
Current Assets						
Debtors		80,098			16,600	
VAT recoverable		87,158			104,521	
Suffolk County Council deposit		687,530			660,532	
Current account		250,758			250,000	
Current account Wages		45,864			47,021	
Bank business Premium account		1,386,177			1,305,530	
Petty cash account		175			78	
		2,537,759			**2,384,282**	
Current Liabilities						
Creditors		9,076			32,537	
Accruals		13,145			12,423	
Deferred grants		-			15,635	
PAYE control account		25,006			26,248	
Pension control		19,107			21,622	
		66,334			**108,467**	
			2,471,425			2,275,815
Net assets/liabilities			**2,471,425**			**2,275,815**
Financed by						
Long term liabilities						
National IFCA Fund		221,000			221,000	
			221,000			221,000
Capital and reserves						
IT Fund			60,000			10,000
FAP Fund			24,250			22,750
Legal and Enforcement Fund			75,000			75,000
Office Improvement Fund			10,000			10,000
Operational Fund			215,001			250,000
Science Fund			62,251			62,251
Vehicle Renewals			60,000			60,000
Vessel Replacement Fund			1,640,202			1,461,093
Wash Fishery Order Fund			85,429			85,429
Environmental Grants			18,292			18,292
			2,471,425			**2,275,815**

Statement of movement in reserves
For the year ended
31 March 2025

	b/f	used	added	c/f
IT Fund	10,000		50,000	60,000
FAP Fund	22,750		1,500	24,250
Legal and Enforcement Fund	75,000			75,000
Office Improvement Fund	10,000			10,000
Operational Fund	250,000	150,000	115,001	215,001
Science Fund	62,251			62,251
Vehicle Renewals	60,000			60,000
Vessel Replacement Fund	1,461,093		179,109	1,640,202
Wash Fishery Order Fund	85,429			85,429
Environmental Grants	18,292			18,292
TOTAL	**2,054,815**	150,000	345,610	**2,250,425**
Long Term Liabilities				
National IFCA Fund	**221,000**	**0**	**0**	**221,000**

Fixed Asset Register as at 31/03/2026

Acquired	Description	Supplier	Value £
Vessels			
09/01/2015	FPV Sebastian Terelink	Redbay Boats	415,188.00
02/12/2018	FPV Seaspray	Humber	71,243.74
01/06/2024	FPV Protector IV	Goodchild Marine	1,835,376.00
01/09/2024	FPV Thunderstruck	Swiftcat	249,167.00
01/02/2025	FPV C-Runner	C-Fury	59,850.00
Total vessels			***2,630,824.74***
Vehicles			
20/10/2021	Hyundai Tucson AU71WFB	Read Hyundai	18,753.00
20/10/2021	Hyundai Tucson AU71WFC	Read Hyundai	18,753.00
20/10/2021	Hyundai Tucson AUWFD	Read Hyundai	18,753.00
21/11/2022	Hyundai Tucson AU72WFX	Read Hyundai	18,399.45
01/02/2023	Hyundai Kona KY71UTJ	Motorvogue	35,491.00
18/03/2020	Hyundai Karoq AF20KBV	Unknown	22,967.00
17/03/2025	Dacia Duster EK25PZD	Motorvogue	20,232.81
27/03/2025	Nissan Townstar Van	Wessex Garages	20,179.50
01/10/2025	Isuzu D-Max AF74GKG	Motorvogue	37,250.83
Total vehicles			***173,528.76***
Miscellaneous			
04/01/2013	Sidescan Sonar	Edge Tech	53,815.00
06/01/2013	Triton Perspective SS Imaging software	Triton Imaging	13,343.00
06/12/2013	Aris sonar camera	Sonar Vision	90,000.00
02/12/2018	Sonde	Xylem	11,753.00
Total miscellaneous			***168,911.00***
Total Value Fixed Assets			**2,973,264.50**

Action Item 9

Finance and HR Sub-Committee Meeting

05 May 2026

Post Grade Change

Report by: J. Gregory, CEO

Purpose of Report
To advise members of a change to a role title and to propose the creation of a new grade in the Inshore Fisheries and Conservation Officer (IFCO) role.

Recommendations
It is recommended that members:

- **Note** the change in title of the previous Senior Skipper post to Senior IFCO (Marine)
- **Agree** to create a new grade 7 IFCO post as set out in this paper

Background
The Marine Protection function previously comprised two managerial roles, the Senior IFCO (Compliance) and the Senior Skipper (also a warranted IFCO), and two grades of IFCO. The grade 5 IFCO is the standard grade that incorporates scale points 20 to 24 in the Authority's pay scales (Appendix 1 refers) and the grade 6 IFCO is the higher grade that incorporates scale points 25 to 29 and is for officers who undertake the role of vessel Skipper alongside the standard IFCO duties.

The grade 6 IFCOs act as Skipper for the Authority's smaller vessels with only one undertaking the role of Skipper of FPV *Protector IV* due to the level of training and familiarisation required for a larger and more complex vessel. The CEO and the Senior IFCO (Compliance) are also able to act as stand-in Skippers for *FPV Protector IV* if required but this is an ancillary element of their roles as they do not have the capacity to undertake the role regularly.

It is relevant to note that there are seven IFCO posts on establishment, with two officers currently being at grade 6. There is not a set number of officers in each grade because it tends to take time for officers to achieve the required qualification (RYA Yachtmaster (Offshore)) to become a grade 6. This combined with the natural churn rate, the importance of maintaining sufficient resilience in the Skipper role, the requirement to have an officer aboard a vessel capable of taking over as Skipper in the event that a Skipper becomes incapacitated and the flexibility afforded by having more officers at grade 6 means that having a higher number of grade 6 officers is desirable so the number has not been capped.

Report
Following the resignation of the Senior Skipper, the role has been reviewed and has been re-designated as Senior IFCO (Marine). Some very minor changes have been made to the Job Description that do not affect the overall nature of the role but emphasise the requirement for oversight of all vessels as well as the requirement to be the lead skipper of *FPV Protector IV*, which is the Authority's largest and most complex vessel that undertakes both research and compliance duties. Perhaps symbolically, the new title makes it clear that the role is a warranted IFCO as well as having prime responsibility for vessels. This role is currently vacant, but it is intended to commence the recruitment process imminently.

Given the requirement for the Senior IFCO (Marine) to oversee the maintenance, coding requirements and operations of all vessels as well as providing support for the Senior IFCO (Compliance) in the enforcement role, it is considered necessary to identify a designated deputy in the role of Skipper for *FPV Protector IV*. Because of the more onerous training, operational requirements and level of responsibility associated with this vessel, it is suggested that the role be paid at a higher grade than the standard grade 6 IFCO.

Following the resignation of the previous Senior Skipper the grade 6 IFCO who undertakes the role of Skipper of *FPV Protector IV* has taken on the role more frequently as well as taking responsibility for the vessel. In recognition he has been temporarily awarded two additional pay scales so has been paid at scale point 31.

It is therefore proposed that a new grade 7 IFCO role be established permanently that will encompass scale points 27 to 31. Unlike the grade 6 IFCO role, this grade would be restricted to a single post-holder and would effectively be a re-grading of an existing grade 6 role as opposed to being an additional post.

The Job Description for the grade 7 role is virtually identical to that of the grade 6 role but with the addition of responsibility for deputising in the role of Skipper of *FPV Protector IV*.

Financial Implications
The current salary for a grade 6 IFCO ranges from £39,090 (scale point 25) to £42,852 (scale point 29) inclusive of the 7.5% enhancement for seagoing staff.

The new grade 7 IFCO salary would range from £41,087 (scale point 27) to £44,904 (scale point 31) inclusive of the 7.5% enhancement for seagoing staff (Appendix 1 refers).

The variance between the two grades is £1,997 at the bottom of the scales and £2,052 at the top of the scales. The additional expenditure is not accounted for in the 2026-27 revenue budget but given the relatively low level it is anticipated that the cost can be absorbed this year and will be included in future revenue budgets.

Legal Implications
None identified.

Conclusion
Noting the requirement for a designated deputy Skipper for *FPV Protector IV*, the appropriateness of affording some financial recognition of the additional responsibility and the relatively modest cost it is recommended that the role of grade 7 IFCO is created.

Appendices
Appendix 1 – Eastern IFCA pay scales including proposed Grade 7 IFCO

Background Documents
N/A

Appendix 1

LGS Scale point	Pay scales from April 2025		EIFCA Band								
						Denotes 7.5% supplement for seagoing or ACO(Designated Deputy) role					
3	£24,796.00										
4	£25,185.00										
5	£25,583.00		3		Data & Admin. Officer						
6	£25,989.00										
7	£26,403.00										
8	£26,824.00										
9	£27,254.00										
10	£27,694.00										
11	£28,142.00										
12	£28,598.00										
13	£29,064.00										
14	£29,540.00										
15	£30,024.00										
16	£30,518.00			4							Senior Admin Officer
17	£31,022.00										
18	£31,537.00	33,902									
19	£32,061.00	34,466									
20	£32,597.00	35,042	5		MSO (Grade 5)	Project Officer (Grade 5)	IFCO (Grade 5)				
21	£33,143.00	35,629									
22	£33,699.00	36,226									
23	£34,434.00	37,017									
24	£35,412.00	38,068									
25	£36,363.00	39,090	6		MSO (Grade 6)	Project Officer (Grade 6)	IFCO (Grade 6)	IFCO (Grade 7)			
26	£37,280.00	40,076									
27	£38,220.00	41,087									
28	£39,152.00	42,088									
29	£39,862.00	42,852									
30	£40,777.00	43,835	SO1		Snr. Marine Science Officer (Research)	Snr. Marine Science Officer (Environment)	Senior IFCO (Compliance)		Senior IFCO (Marine)		
31	£41,771.00	44,904									
32	£42,839.00	46,052									
33	£44,075.00	47,381									
34	£45,091.00	48,473									
35	£46,142.00										
36	£47,181.00										
37	£48,226.00										
38	£49,282.00										
39	£50,269.00										
40	£51,356.00										
41	£52,413.00										
42	£53,460.00										
43	£54,495.00					LGPS scales ends at scale point 43					
44	£55,787.00	59,971	EO1		ACO	ACO (DD)					
45	£57,157.00	61,444									
46	£58,531.00	62,921									
47	£59,946.00	64,442									
48	£61,389.00	65,993									
49	£62,882.00										
50	£65,212.00										
51	£65,952.00										
52	£66,655.00										
53	£68,155.00										
54	£69,687.00										
55	£71,739.00		EO2		CEO						
56	£74,117.00										
57	£76,023.00										
58	£77,983.00										
59	£79,993.00										
60	£82,173.00										
61	£84,060.00										