



SOUTHWOLD HARBOUR MANAGEMENT COMMITTEE

Monday, 24 July 2023

Subject	Southwold Harbour Management Committee – Draft Outturn report for Budget 2022/23 & Monitoring Report Quarter 1 2023/24
Supporting Officer	<p>Martin Hone Interim Deputy Chief Finance Officer martinhone@eastsoffolk.gov.uk</p> <p>Chris Bally Chief Executive Chris.bally@eastsoffolk.gov.uk</p>

Is the report Open or Exempt?	OPEN
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Category of Exempt Information and reason why it is NOT in the public interest to disclose the exempt information.	Not applicable
Wards Affected:	Southwold

Purpose and high-level overview

Purpose of Report:

This report provides the Committee with an overview of the draft outturn position for the year ending 31 March 2023 and financial performance to the end of Q1 2023/24.

Recommendation:

That having reviewed the Draft Budget Monitoring Report for 2022/23 Outturn and Q1 2023/24 the Harbour Management Committee report this to Cabinet.

Impact Assessment

Governance:

None directly arising from this report.

Environmental:

None directly arising from this report.

Equalities and Diversity:

None directly arising from this report.

Financial:

Details on the financial performance of the Harbour and the Caravan and Camping Sites for the year 2022/23 is provided in Section 2 below and supported by **Appendix A**.

Details of the financial performance of the Harbour and the Caravan and Camping Sites for the first Quarter of 2023/24 is provided in Section 3 below and supported by **Appendix B**.

Legal:

None directly arising from this report.

Risk:

None directly arising from this report.

Harbour Business Plan Priorities

To be added when the plan is in place.

East Suffolk Council Strategic Plan Priorities

Select the themes of the Strategic Plan which are supported by this proposal:		
T01	Growing our Economy	<input checked="" type="checkbox"/>
T02	Enabling our Communities	<input checked="" type="checkbox"/>
T03	Maintaining Financial Sustainability	<input checked="" type="checkbox"/>
T04	Delivering Digital Transformation	<input type="checkbox"/>

Background and Justification for Recommendation

1 Background facts

1.1 The Terms of Reference of the Harbour Management Committee state that the Committee will monitor performance against approved budgets and take appropriate action where this is required, and that the Committee will make a six monthly and annual report to the Cabinet reporting on performance against budget. This report presents a draft outturn position as at Quarter 4 for the year ending 31 March 2022.

This report also includes budget monitoring information for the first Quarter of financial year 2023/24.

2 Current position

2.1 The Draft Budget Monitoring report for Quarter 4, up to 31 March 2023, is attached as **Appendix A**. This provides summary information and detailed account code information for the Harbour, and the Caravan and Camping Sites. The provisional outturn position for the Harbour is a surplus of £30k and for the Caravan/Campsite is an overspend of £4k.

The sum of £145k has been transferred to reserves.

The Budget Monitoring report for Quarter 1 2023/24, up to 30 June 2023, is attached as **Appendix B**.

2.2 Southwold Harbour

2023/24 Outturn:

Total income to the Harbour for the year exceeded the annual budget by £46k. This is mainly from additional fees and charges from the sale of electricity and diesel (£10k) and income for the lease of land to Caravan Park Pay & Display Car Park (£34k).

Income received in respect of 2022/23 has been adjusted for in the actual income figures.

Premises costs are underspent by £13k for the year compared to the budget, with the underspend largely against repairs and maintenance.

Supplies & services for the year are overspent by £22k; the major areas of overspend were: MMO – Harbour Revision Order application fee (£12k); Repairs & Maintenance (£4k); Materials for Resale -Red Diesel (£6k); Health & Safety (£2k).

The draft net position on the Harbour's direct income and expenditure is a surplus of £48k for the year, a surplus variance of £30k compared to the 2022/23 budget of £18k.

	<p>2023/24 Q1: The net position at the end of Q1 shows a small surplus of £4k. The variances shown under income (surplus £34k), premises (underspend £23k) and supplies & services are mainly due to timing differences.</p>
2.3	<p>Southwold Caravan and Camping Sites</p> <p>2022/23 Outturn: Income from the static Caravan Site was over budget for the year by £58k. Income from static caravans increased by £73k compared to 2021/22 while income from touring pitches fell by £28k compared to last year.</p> <p>Premises expenses were overspent by £55k due to the refurbishment to the shower block and the toilet block (£20k) and the increased cost of electricity (£23k).</p> <p>Overall, the draft net position on the Caravan and Camping Sites direct income and expenditure is an overspend of £4k for the year (£96k surplus outturn against a budgeted surplus of £100k).</p> <p>2023/24 Q1: The net position at the end of Q1 shows an overspend of £33k. Some of the variance is explained by timing differences, but performance to the end of Q1 suggests that the cost of electricity will continue to be a significant budget pressure, while outturn income from static caravans and touring fees for 2023/24 is likely to be above budget.</p>
2.4	<p>Indirect Costs (2022/23 Outturn and 2023/24 Q1): Indirect costs relate to Support Recharges. This is the cost of Council support services to Southwold Harbour and the Caravan and Camp Site. The costs are recharged on a basis that is considered reasonable to reflect the use of those services and is the same methodology applied across the Council.</p>
2.5	<p>The 2022/23 year end position is subject to change until the completion of the external audit review of the Council's Statement of Accounts; hence the figures being presented as draft.</p>

3 How to address current situation

3.1	For the Committee to review the Draft Budget Monitoring Report for 2022/23 Outturn and Quarter 1 2023/24 and report this to Cabinet.
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4 Reason/s for recommendation

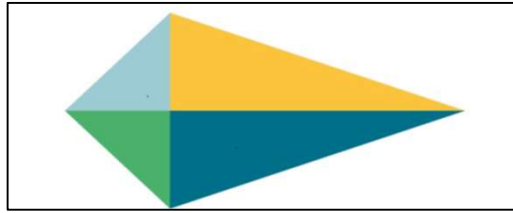
4.1	To fulfil the Committee's responsibilities in respect of monitoring performance against approved budgets.
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Appendices

Appendices:	
Appendix A	Southwold Harbour Management Committee Draft Budget Monitoring Report Outturn 2022/23.
Appendix B	Southwold Harbour Management Committee Draft Budget Monitoring Report Quarter 1 2023/24.

Background reference papers:	
None	

APPENDIX A



Southwold Harbour Income & Expenditure for year to 31st March 2023

April 2022 - March 2023	Actuals + Commitments	Budget	Variance
Mooring Fees/Harbour Dues	£(95,630.00)	£(94,000.00)	£(1,630.00)
Property Lettings	£(66,069.00)	£(66,000.00)	£(69.00)
Other Fees & Charges	£(148,731.00)	£(104,200.00)	£(44,531.00)
Total Income	£(310,430.00)	£(264,200.00)	£(46,230.00)
Employee Expenses	£102,986.00	£96,600.00	£6,386.00
Transport Expenses	£2,042.00	£1,500.00	£542.00
Premises Expenses	£27,463.00	£40,900.00	£(13,437.00)
Supplies & Services	£94,011.00	£71,700.00	£22,311.00
Total Cost	£226,502.00	£210,700.00	£15,802.00
Total Direct Income/Expenditure	£(83,928.00)	£(53,500.00)	£(30,428.00)
Support Recharges (Year End Charge)	£35,500.00	£35,500.00	£0.00
Total Indirect Income/Expenditure	£35,500.00	£35,500.00	£0.00
TOTAL INCOME STATEMENT	£(48,428.00)	£(18,000.00)	£(30,428.00)

Southwold Caravan/Campsite Income & Expenditure for year to 31st March 2023

April 2022 - March 2023	Actuals + Commitments	Budget	Variance
Static Caravan Fees	£(290,345.89)	£(297,000.00)	£6,654.11
Touring Fees	£(361,235.95)	£(295,000.00)	£(66,235.95)
Other Fees & Charges	£(10,512.00)	£(12,200.00)	£1,688.00
Total Income	£(662,093.84)	£(604,200.00)	£(57,893.84)
Employee Expenses	£219,276.00	£210,100.00	£9,176.00
Transport Expenses	£2,004.00	£1,300.00	£704.00
Premises Expenses	£190,399.00	£135,500.00	£54,899.00
Supplies & Services	£84,258.00	£87,200.00	£(2,942.00)
Total Cost	£495,937.00	£434,100.00	£61,837.00
Total Direct Income/Expenditure	£(166,156.84)	£(170,100.00)	£3,943.16

APPENDIX A

Support Recharges (Year End Charge)	£70,100.00	£70,100.00	£0.00
Total Indirect Income/Expenditure	£70,100.00	£70,100.00	£0.00
TOTAL INCOME STATEMENT	£(96,056.84)	£(100,000.00)	£3,943.16

Southwold Harbour and Caravan/Campsite Income & Expenditure for year to 31st March 2023

April 2022 - March 2023	Actuals + Commitments	Budget	Variance
Mooring Fees	£(95,630.00)	£(94,000.00)	£(1,630.00)
Property Lettings	£(66,069.00)	£(66,000.00)	£(69.00)
Static Caravan Fees	£(290,345.89)	£(297,000.00)	£6,654.11
Touring Fees	£(361,235.95)	£(295,000.00)	£(66,235.95)
Other Fees & Charges	£(159,243.00)	£(116,400.00)	£(42,843.00)
Total Income	£(972,523.84)	£(868,400.00)	£(104,123.84)
Employee Expenses	£322,262.00	£306,700.00	£15,562.00
Transport Expenses	£4,046.00	£2,800.00	£1,246.00
Premises Expenses	£217,862.00	£176,400.00	£41,462.00
Supplies & Services	£178,269.00	£158,900.00	£19,369.00
Total Cost	£722,439.00	£644,800.00	£77,639.00
Total Direct Income/Expenditure	£(250,084.84)	£(223,600.00)	£(26,484.84)
Support Recharges (Year End Charge)	£105,600.00	£105,600.00	£0.00
Total Indirect Income/Expenditure	£105,600.00	£105,600.00	£0.00
TOTAL INCOME STATEMENT	£(144,484.84)	£(118,000.00)	£(26,484.84)

Net Surplus transferred to reserves	£144,484.84
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APPENDIX B

Monthly Finance Report - June 23

Department 23707 - Southwold Caravan and Camping Site
 Service Caravan and Camping Sites
 Committee Communities, Leisure and Tourism



2022/23 Outturn		2023/24 Original 2324B	2023/24 Current 2324R	2023/24 Actuals	2023/24 Commitments	2023/24 Budget 2324R	2023/24 Variance	2023/24 Variance	Notes
£		£	£	£	£	£	£	%	
Direct Income & Expenditure									
Income									
No.	Name								
£(84)	67191 General Vatable Sales 20%	£0.00	£0.00	£(4.00)	£0.00	£0.00	£(4.00)	0%	Vatable rated shop sales
£(6,789)	67194 General Vatable Sales 5%	£(9,000.00)	£(9,000.00)	£(1,824.00)	£0.00	£(2,250.00)	£426.00	(19)%	Gas sales
£(778)	67292 General Zero Rated Sales	£0.00	£0.00	£(59.00)	£0.00	£0.00	£(59.00)	0%	Zero rated shop sales
£0	67393 General Exempt Sales	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0	67444 Vatable Leisure Activity Fees	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£(2,861)	67491 General Vatable Fees & Charges	£(3,200.00)	£(3,200.00)	£(352.00)	£0.00	£(800.00)	£448.00	(56)%	Battery charging
£0	67691 Exempt General Fees & Charges	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0	67751 Cash Over/Short	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0	67791 General Outside Scope Fees & Charges	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£(651,582)	67811 Vatable Land Rents	£(592,000.00)	£(592,000.00)	£(536,701.61)	£0.00	£(530,050.00)	£(6,651.61)	1%	Touring Pitch Income in advance £207,529.51
£0	67813 Vatable Land Rents 5%	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	Static Caravan Income £272,751, budget £297,000
£(662,094)	Total Cust & Client Receipts	£(604,200.00)	£(604,200.00)	£(538,940.61)	£0.00	£(533,100.00)	£(5,840.61)	1%	Touring Pitch income £472,923, budget £295,000 - Income in advance!!!
£0		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	Actual 2023-24 -272,751 Static OR0004 -265,393 Touring OR0003 1,443 Budget -297,000 -295,000 61,950 Income in advance 207,530
£0	Total Grants & Contributions	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	Actual 2022-23 -290,346 Static OR0004 -361,037 Touring OR0003 -199 Budget -297,000 -295,000
£0	68611 Internal Recharges Income	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	Actual 2021-22 -217,663 Static OR0004 -332,992 Touring OR0003
£0	Total Recharges/Other Income	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	-538,941 -538,941 0
£(662,094)	TOTAL INCOME	£(604,200.00)	£(604,200.00)	£(538,940.61)	£0.00	£(533,100.00)	£(5,840.61)	1%	
Expenditure									
£121,050	71111 Basic Pay	£142,000.00	£142,000.00	£38,908.00	£0.00	£35,500.00	£3,408.00	10%	
£0	71121 Overtime	£0.00	£0.00	£2,051.00	£0.00	£0.00	£2,051.00	0%	
£11,529	71151 Employers National Insurance	£13,300.00	£13,300.00	£4,116.00	£0.00	£3,325.00	£791.00	24%	
£38,745	71161 Employers Superannuation	£35,500.00	£35,500.00	£10,280.00	£0.00	£8,875.00	£1,405.00	16%	
£46,996	71171 Contract Staff	£43,000.00	£43,000.00	£12,773.00	£2,036.00	£10,750.00	£4,059.00	38%	Seasonal Staff: Cleaners and Receptionist
£218,320	Total Direct Employee Expenses	£233,800.00	£233,800.00	£68,128.00	£2,036.00	£58,450.00	£11,714.00	20%	
£956	71331 Employee Insurances	£1,100.00	£1,100.00	£0.00	£0.00	£0.00	£0.00	0%	
£956	Total Other Employee Expenses	£1,100.00	£1,100.00	£0.00	£0.00	£0.00	£0.00	0%	
£21,999	72111 Building Services - Planned Maintenance	£400.00	£400.00	£(2,829.00)	£6,244.00	£100.00	£3,315.00	3,315%	Ramp for toilet block, shower block refurbishment
£34,279	72114 Building Services - Responsive Maintenance	£25,000.00	£25,000.00	£16,684.00	£2,245.00	£6,250.00	£12,679.00	203%	Toilets/showers/painting - repairs
£65	72131 Vandalism	£1,000.00	£1,000.00	£0.00	£0.00	£250.00	£(250.00)	(100)%	
£1,789	72136 Legionella	£0.00	£0.00	£213.00	£2,340.00	£0.00	£2,553.00	0%	Compliance testing
£63,510	72211 Electricity	£32,200.00	£32,200.00	£28,437.00	£0.00	£8,050.00	£20,387.00	253%	
£5,400	72214 Gas	£9,100.00	£9,100.00	£(338.00)	£5,669.00	£2,275.00	£3,056.00	134%	
£40,192	72317 Business Rates	£46,200.00	£46,200.00	£0.00	£0.00	£46,200.00	£(46,200.00)	(100)%	
£6,927	72411 Water	£11,000.00	£11,000.00	£425.00	£0.00	£3,425.00	£(3,000.00)	(88)%	
£0	72414 Sewerage Charge	£100.00	£100.00	£0.00	£0.00	£25.00	£(25.00)	(100)%	
£6,921	72511 Cleaning Materials	£5,000.00	£5,000.00	£985.00	£1,192.00	£1,250.00	£927.00	74%	
£1,544	72521 Refuse Collection	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0	72527 Other Cleaning Services	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£454	72612 Grounds Maintenance - Variations	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£6,557	72617 Grounds Maintenance - Other	£3,000.00	£3,000.00	£2,590.00	£270.00	£750.00	£2,110.00	281%	Shrubs/Plants/Baskets
£498	72711 Fire Insurance	£700.00	£700.00	£0.00	£0.00	£0.00	£0.00	0%	
£264	72712 Engineering Insurance	£300.00	£300.00	£0.00	£0.00	£0.00	£0.00	0%	

Monthly Finance Report - June 23



Department 23707 - Southwold Caravan and Camping Site
 Service Caravan and Camping Sites
 Committee Communities, Leisure and Tourism

2022/23 Outturn		2023/24 Original 2324B	2023/24 Current 2324R	2023/24 Actuals	2023/24 Commitments	2023/24 Budget 2324R	2023/24 Variance	2023/24 Variance	Notes
£		£	£	£	£	£	£	%	
£190,399	Total Premises Expenses	£134,000.00	£134,000.00	£46,167.00	£17,960.00	£68,575.00	£(4,448.00)	(6)%	
£91 73111	Fuel	£100.00	£100.00	£13.00	£0.00	£25.00	£(12.00)	(48)%	Fuel for grass cutter, and other petrol tools like strimmers
£0 73114	Repairs & Service	£1,200.00	£1,200.00	£0.00	£0.00	£300.00	£(300.00)	0%	
£1,913 73222	Car Allowances - Lump Sum	£0.00	£0.00	£1,275.00	£0.00	£0.00	£1,275.00	0%	
£2,004	Total Transport Expenses	£1,300.00	£1,300.00	£1,288.00	£0.00	£325.00	£963.00	296%	
£15,325 74111	Health and Safety	£15,000.00	£15,000.00	£3,785.00	£0.00	£3,750.00	£35.00	1%	Emergency Lights/signs
£4,631 74114	Furniture and Equipment	£3,200.00	£3,200.00	£808.00	£241.00	£800.00	£249.00	31%	Shower curtains, door mats, Lawnmower, strimmer
£3,180 74117	Machine Repair & Maintenance	£2,000.00	£2,000.00	£3,650.00	£2,756.00	£500.00	£5,906.00	1,181%	Fire Bells and Buckets/Bollard Service & Safety Upgrade
£7,445 74121	Materials For Resale	£17,000.00	£17,000.00	£851.00	£18,758.00	£4,250.00	£15,359.00	361%	Shop/gas sales
£0 74127	General Purchases	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£4,796 74131	Equipment Hire	£2,200.00	£2,200.00	£481.00	£444.00	£550.00	£375.00	68%	Laundry machines
£427 74213	Clothing & Uniforms	£600.00	£600.00	£74.00	£143.00	£150.00	£67.00	45%	
£338 74335	Internal Printing	£0.00	£0.00	£105.00	£0.00	£0.00	£105.00	0%	
£0 74346	External Printing	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£912 74357	Stationery	£2,000.00	£2,000.00	£1,637.00	£0.00	£250.00	£1,387.00	555%	5,000 Yellow Tent Tags
£0 74391	Other Office Expenses	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£94 74414	Consultants	£0.00	£0.00	£4,118.00	£2,745.00	£0.00	£6,863.00	0%	Vole Survey/Static Site Survey
£623 74425	Legal Fees	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£2,260 74491	Bank Fees	£0.00	£0.00	£609.00	£0.00	£250.00	£359.00	0%	
£302 74492	Other Ext Provided Services	£1,500.00	£1,500.00	£0.00	£0.00	£375.00	£(375.00)	(100)%	
£34 74515	Postages	£500.00	£500.00	£0.00	£0.00	£125.00	£(125.00)	(100)%	
£719 74526	Telephone Calls/Data/Broadband	£1,200.00	£1,200.00	£331.00	£0.00	£300.00	£31.00	10%	
£157 74537	Hardware Purchases	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0 74548	Hardware Maintenance	£0.00	£0.00	£399.00	£0.00	£0.00	£399.00	0%	Upgrade of Booking System
£240 74559	Software Purchases	£0.00	£0.00	£350.00	£0.00	£0.00	£350.00	0%	Upgrade of Booking System
£775 74923	Advertising	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£42,258	Total Supplies & Services	£45,200.00	£45,200.00	£17,198.00	£25,087.00	£11,300.00	£30,985.00	274%	
£0		£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0	Total Third Party Payments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0 76131	Settlement Of Complaints	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0	Total Transfer Payments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£42,000 78611	Internal Recharges	£42,000.00	£42,000.00	£0.00	£0.00	£0.00	£0.00	0%	Recharge from the Southwold Harbour Department for lease of land
£42,000	Total Recharges/Other expenditure	£42,000.00	£42,000.00	£0.00	£0.00	£0.00	£0.00	0%	
£495,937	TOTAL DIRECT EXPENDITURE	£457,400.00	£457,400.00	£132,781.00	£45,083.00	£138,650.00	£39,214.00	28%	
£(166,157)	TOTAL DIRECT INCOME AND EXPENDITURE	£(146,800.00)	£(146,800.00)	£(406,159.61)	£45,083.00	£(394,450.00)	£33,373.39	(8)%	
£70,100 77407	Support Charges	£73,000.00	£73,000.00	£0.00	£0.00	£0.00	£0.00	0%	
£70,100	Total Support Services	£73,000.00	£73,000.00	£0.00	£0.00	£0.00	£0.00	0%	
£15,658.00 78112	Depreciation Charge	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£167,767.00 78128	Revaluation Losses	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£183,425.00	Total Capital/Other Adjustments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0.00 71221	Supn - Reverse Cash Payments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0.00 71231	Supn - Current Service (Pension)	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	
£0.00	Total Pension Fund Adjustments	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	0%	

Monthly Finance Report - June 23



Department 23707 - Southwold Caravan and Camping Site
 Service Caravan and Camping Sites
 Committee Communities, Leisure and Tourism

2022/23 Outturn		2023/24 Original 2324B	2023/24 Current 2324R	2023/24 Actuals	2023/24 Commitments	2023/24 Budget 2324R	2023/24 Variance	2023/24 Variance	Notes
£		£	£	£	£	£	£	%	
£253,525.00	TOTAL INDIRECT EXPENDITURE	£73,000.00	£73,000.00	£0.00	£0.00	£0.00	£0.00	0%	
£87,368.16	TOTAL INCOME STATEMENT	£(73,800.00)	£(73,800.00)	£(406,159.61)	£45,083.00	£(394,450.00)	£33,373.39	(8)%	