

**HARBOUR REVENUE ACCOUNTS**  
For the Year ended 31st MARCH 2005

APPENDIX 1

**TORQUAY and PAIGNTON HARBOURS**

<b>Expenditure</b>	<b>2004/05 Budget £ ,000</b>	<b>2004/05 Actual £ ,000</b>	<b>2004/05 Variance £ ,000</b>	<b>Note</b>
Operations and Maintenance :-				
Harbour Attendants Salaries and Wages	111	119	(8)	1
Repairs and Maintenance	87	87	0	
Other Operating Costs	82	76	6	
Management and Administration :-				
Salaries	121	88	33	2
Internal Support Services	99	86	13	3
Other Administration Costs	32	28	4	
Capital Charges	28	32	(4)	
	<b>560</b>	<b>516</b>	<b>44</b>	
<b>Income</b>				
Rents and Rights :-				
Property and Other Rents/Rights	198	187	(11)	4
Marina Rental	150	194	44	5
Operating Income :-				
Harbour Dues	80	91	11	6
Mooring fees	71	79	8	6
Boat and Trailer parking	21	28	7	6
Other Income	25	35	10	6
Net Surplus on Other Harbour Services	0	10	10	7
	<b>545</b>	<b>624</b>	<b>79</b>	
<b>Operating Surplus / (Deficit)</b>	<b>(15)</b>	<b>108</b>	<b>123</b>	
<b>Net Contribution (to)/from Reserve fund</b>	<b>6</b>	<b>8</b>	<b>2</b>	
<b>Net Surplus / (Deficit) to Reserve Fund</b>	<b>(9)</b>	<b>116</b>	<b>125</b>	

<b>RESERVE FUND</b>		
Opening Balance as at 1st April	283	
Interest Received	15	
Net Contribution (to) / from Revenue Account	(8)	
Net Surplus / (Deficit) from Revenue Account	116	
Withdrawals	(23)	8
Closing Balance as at 31st March	<b>383</b>	

<b>HARBOUR REVENUE ACCOUNTS</b> <b>For the Year ended 31st MARCH 2005</b>
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**BRIXHAM HARBOUR**

	2004/05 Budget £ ,000	2004/05 Actual £ ,000	2004/05 Variance £ ,000	Note
<b>Expenditure</b>				
Operations and Maintenance :-				
Harbour Attendants Salaries and Wages	87	77	10	1
Repairs and Maintenance	100	152	(52)	2
Other Operating Costs	232	293	(61)	3
Management and Administration :-				
Salaries	110	106	4	
Internal Support Services	69	64	5	
Other Administration Costs	43	46	(3)	
Capital Charges	178	170	8	
	<b>819</b>	<b>908</b>	<b>(89)</b>	
<b>Income</b>				
Rents and Rights :-				
Rents and Rights	131	133	2	
Marina Income	108	129	21	4
Operating Income :-				
Harbour Dues	71	84	13	5
Mooring fees	89	110	21	5
Fish Tolls income	357	424	67	6
Other Income	25	57	32	7
	<b>781</b>	<b>937</b>	<b>156</b>	
<b>Operating Surplus / (Deficit)</b>	<b>(38)</b>	<b>29</b>	<b>67</b>	
<b>Net Contribution (to)/from Reserve fund</b>	<b>0</b>	<b>26</b>	<b>26</b>	<b>8</b>
<b>Net Surplus / (Deficit) to Reserve Fund</b>	<b>(38)</b>	<b>55</b>	<b>93</b>	

<b>RESERVE FUND</b>		
Opening Balance as at 1st April	863	
Interest Received	41	
Net Contribution (to) / from Revenue Account	(26)	8
Net Surplus / (Deficit) from Revenue Account	55	
Withdrawals	(9)	9
Closing Balance as at 31st March	<b>924</b>	

<b>HARBOUR REVENUE ACCOUNTS</b> <b>For the Year ended 31st MARCH 2005</b>
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**NOTES**

**TORQUAY and PAIGNTON HARBOURS**

- 1 Additional staffing required to provide cover for the Paignton Harbour Master during a lengthy period of sick leave.
- 2 The approved Torquay Harbour Master post remained vacant throughout the year pending a review.
- 3 The outturn for support services reflects reduced insurance premiums
- 4 There were some properties vacant for periods during 2004/05
- 5 The marina rental is based on a percentage of the income generated by the marina operator.
- 6 The demand for harbour facilities exceeded budgeted expectation.
- 7 Surplus generated by the Beach Patrol service. The surplus is transferred to the Reserve via the operational surplus to repay the original capital outlay on the patrol boat.
- 8 Funding for the capital purchase of the new Beach Patrol vessel. Operating surplus' in future years will be applied to reimburse the reserve.

**BRIXHAM HARBOUR**

- 1 Seasonal attendants did not take up pension options.
- 2 In addition to normal maintenance operations further costs were incurred for electrical works required at the MFV basin . There were also contractual retention fee payments in respect of anti corrosion measures and Victoria Breakwater amounting to £9k. A further £14k incurred for repairs to the Fish Market Canopy, quay wall and security barrier has been recharged to third parties within "Other Income" (see note 7).
- 3 There are various exceptional expenditure items under this heading as detailed below:

	£ ,000
Initial survey work in respect of the proposed redevelopment of the Fish Quay (funded by a contribution from the Reserve fund - see note 8)	26
Extended security arrangements at the Fish Quay	12
Lighting provision on Quays	10
Additional waste removal from fish quay resulting from increased fish landings	10
Refit costs of Lord Haldon work boat	3
	61
- 4 The marina rental is based on a percentage of the income generated by the marina operator.
- 5 Mooring and Harbour Dues reflects larger vessels than anticipated for budget setting.
- 6 Budget levels for fish tolls are set at prudent levels given the uncertainty surrounding the future of the industry. These uncertainties did not impact in 2004/05 and the volume/value of fish landed resulted in the high level of tolls income.
- 7 A grant of £12k from DEFRA was secured by the Brixham Harbour Master for work on improving the fishing industry. This heading also includes £14k of recharged income in respect of respect of Repairs & Maintenance costs.
- 8 A contribution from the Reserve Fund was approved by the Director of Finance to fund initial advice and works (see note 3) in relation to the Fish Quay redevelopment within the Brixham Regeneration Scheme. The expenditure was required before a detailed specification could be put out to the market and before any funding was approved by the external funders.
- 9 Funding for the retention payments in respect of anti corrosion and Victoria Breakwater contracts.