

Financial Performance and Direction
Report by Chief Financial Officer

Summary: This report consolidates four items:

- (i) Consolidated Income and Expenditure: 1 April to 31 December 2018 Actual and 2018/19 Forecast Outturn.
- (ii) the Consolidated Budget for 2019/20 and Financial Strategy to 2021/22.
- (iii) Members' Allowances
- (iv) Advertising and Sponsorship Policy.

The consolidated budget for 2019/20 is based on the previous four-year settlement for National Park Grant until 2019/20 and the adopted overall 2.6% increase in navigation charges. An assumption of 1.72% for National Park Grant and 2.5% for navigation charges has been applied per annum in the subsequent two years.

Recommendations:

- (i) That the Consolidated Income and Expenditure figures are noted.
- (ii) That the Authority adopts the 2019/20 Budget and endorses the assumptions made applied in the preparation of the Budget.
- (iii) That the Authority adopts the Earmarked Reserves Strategy for the period 2019/20 to 2021/22.
- (iv) That the Audit and Risk Committee's advice on Members' Allowances is accepted and a further review delayed until the outcome and implications of the National Park Review is clear.
- (v) That the Authority adopts the Advertising and Sponsorship Policy.

1 Introduction

- 1.1 This report contains four items; Consolidated Income and Expenditure, the Consolidated Budget, Members Allowances and the Advertising and Sponsorship Policy.
- 1.2 Section 2 to 5 contains the summary of Consolidated Income and Expenditure up until 31 December 2018, any amendments to the Latest Available Budget (LAB), Forecast Outturn (predicted year end position) and the movements on the earmarked reserves.
- 1.3 Section 6 to 13 contains the consolidated budget. An outline of the draft budget for 2019/20 was presented to the Committee at its meeting of 23 November 2018 in order to inform the setting of navigation charges for

2019/20. Following the Authority's subsequent decision to apply an overall increase in tolls of 2.6%, this report now sets out an updated budget for 2019/20 alongside the draft financial strategy to 2021/22.

- 1.4 The views of the Navigation Committee were sought to inform preparation of this final draft budget at the Committee's meeting of 17 January 2019.
- 1.5 Section 14 contains an update on Members' Allowances.
- 1.6 Section 15 contains the updated Advertising and Sponsorship Policy.

2 Overview of Actual Income and Expenditure

Table 1 – Actual Consolidated I&E by Directorate to 31 December 2018

	Profiled Latest Available Budget	Actual Income and Expenditure	Actual Variance
Income	(5,842,227)	(5,856,329)	+ 14,102
Operations	2,638,391	2,599,964	+ 38,427
Strategic Services	1,632,640	1,546,678	+ 85,962
Chief Executive	923,114	894,230	+ 28,884
Projects, Corporate Items and Contributions from Earmarked Reserves	61,350	38,719	+ 22,631
Net (Surplus) / Deficit	(586,732)	(776,738)	+ 190,006

- 2.1 Core navigation income is above the profiled budget at the end of month nine. The overall position as at 31 December 2018 is a favourable variance of £190,006 or 32.38% difference from the profiled LAB. This is principally due to:
 - An overall favourable variance of £14,102 within income:
 - Hire Craft Tolls is £10,558 above the profiled budget.
 - Private Craft Tolls is £8,420 above the profiled budget.
 - Short Visit Tolls is £9,275 below the profiled budget.
 - Other Toll Income is £5,456 below the profile budget.
 - Interest Income is £9,854 above the profiled budget
 - A favourable variance within Operations budgets relating to:
 - Construction and Maintenance Salaries is under budget by £15,062 due to a vacancy which was filled in January.
 - Equipment, Vehicles and Vessels is over the profiled budget by £28,087 due to a number of repairs being completed ahead of schedule.
 - Practical Maintenance is under budget by £11,222 due to timing differences on contractor work.
 - Ranger Services is under the profiled budget by £15,013 due timing differences on the profile originally set for launch repairs.

- Safety is under budget by £21,142 due to timing differences on the delivery of the new pool vehicles.
- Premises is over budget by £12,022 due to timing differences.
- A favourable variance within Strategic Services budgets relating to:
 - Development Management is under budget by £40,856 due to additional income from the increased fees and salary savings. The income forecast has been adjusted and the salary savings will decrease through the use of a contractor.
 - Strategy and Projects Salaries is over budget by £25,262 due to a salary being funded from the Catchment reserve. This offsets the favourable variance within earmarked reserves.
 - Human Resources is under budget by £14,964 due to reimbursement of staff training following an individual leaving the Authority and salary savings following a vacancy which has now been filled.
 - Project Funding is under budget by £38,828 due to timing differences.
 - Communications is under budget by £17,788 due to the Discover England funding being received upfront with the corresponding expenditure being received in instalments.
- A favourable variance within Chief Executive relating to:
 - Legal Services is under budget by £11,717 due to timing differences and salary savings. The forecast has been adjusted for the salary savings.
 - Asset Management is under the profiled budget by £25,830 due to timing differences.

2.2 The charts at Appendix 1 provide a visual overview of actual income and expenditure compared with both the original budget and the LAB.

3 Latest Available Budget

3.1 The Authority's income and expenditure is monitored against the latest available budget (LAB) for 2018/19. The LAB is based on the original budget for the year, with adjustments for known and approved budget changes such as carry-forwards and budget virements. Full details of movements from the original budget are set out in Appendix 2.

Table 2 – Adjustments to Consolidated LAB

	Ref	£
Original budget 2018/19 (deficit)	Item 1 26/01/18	72,430
Approved carry-forwards from 2017/18	Item 12 18/05/18	1,558
LAB at 31 December 2018		73,988

3.2 The LAB therefore provides for a deficit of £73,988 in 2018/19 as at 31 December 2018.

4 Overview of Forecast Outturn 2018/19

- 4.1 Budget holders have been asked to comment on the expected expenditure at the end of the financial year in respect of all budget lines for which they are responsible. A summary of these adjustments is given in the table below.

Table 3 – Adjustments to Forecast Outturn

	£
Forecast outturn deficit per LAB	73,988
Adjustments reported 14 November 2018	(40,745)
Increase to Private Craft Income	(2,369)
Decrease to Operations Management & Admin expenditure to reflect actuals	(1,500)
Increase to Planning Fees	(14,000)
Increase to Legal Income	(2,000)
Decrease to Legal salaries to reflect new working arrangement	(13,228)
Forecast outturn deficit as at 31 December 2018	146

- 4.2 This represents a favourable variance of £73,842 between the forecast outturn and the LAB. This is as a result of additional income and savings within expenditure.

5 Reserves

Table 4 – Consolidated Earmarked Reserves

	Balance at 1 April 2018	In-year movements	Current reserve balance
	£	£	£
Property	(479,194)	(68,962)	(548,156)
Plant, Vessels and Equipment	(202,154)	(79,166)	(281,320)
Premises	(148,424)	(44,743)	(193,167)
Planning Delivery Grant	(227,176)	0	(227,176)
Upper Thurne Enhancement	(100,175)	(19,000)	(119,175)
Section 106	(102,250)	0	(102,250)
Heritage Lottery Fund	(113,519)	90,908	(22,611)
Catchment Partnership	(99,481)	29,130	(70,351)
CANAPE	(72,259)	(5,954)	(78,213)
Computer Software	(40,307)	3,243	(37,064)
Total	(1,584,939)	(94,543)	(1,679,483)

5.1 £731,481 of the current reserve balance relates to navigation reserves.

6 2019/20 Budget Proposals

6.1 The draft budget is set out in Appendix 3 and the financial strategy to 2021/22 to provide context.

6.2 In line with the previously reported financial strategy, the draft budget takes account of the following factors:

1. A 2% pay increase for staff and increased employer pension costs.
2. The increasing cost of equipment and vessel maintenance.
3. Additional expenditure on dredging in order to maintain the Authority's target of 50,000 m³ of material removed per annum.
4. The installation of electric charging points at the Acle Bridge mooring.
5. Continuation of the National Park Branding.

6.3 Total core income for 2019/20 is budgeted to be £6,869,078, including £3,414,078 National Park Grant, £2,175,000 for private craft tolls and £1,189,000 for hire craft tolls. This income takes account of the latest available data for boat numbers, and the impact of the overall 2.6% increase in tolls approved by the Authority at its meeting 23 November 2018. Net expenditure is budgeted at £6,913,459. After taking into account the transfer of £15,000 of interest to earmarked reserves, this will result in a consolidated budget deficit of £44,381 in 2019/20, with the result that reserves at the end of March 2020 are projected to be £1,351,456 (£1,001,686 National Park and £349,770 Navigation, which amounts to 29% and 10.1% of net expenditure for the year respectively).

6.4 Table 5 sets out an overview of the proposed 2019/20 budget, which is provided in more detail in Appendix 3.

Table 5 – Draft 2019/20 Budget

	2019/20		
	National Park	Navigation	Consolidated
	£	£	£
National Park Grant	(3,414,078)	0	(3,414,078)
Navigation Tolls	0	(3,425,000)	(3,425,000)
Other income	(15,000)	(15,000)	(30,000)
Total Income	(3,429,078)	(3,440,000)	(6,869,078)
Operations	1,157,839	2,350,531	3,508,370
Strategic Services	1,604,124	607,406	2,211,530
Chief Executive	636,946	460,413	1,097,359
Corporate Items	57,720	38,480	96,200
Total Expenditure	3,456,629	3,456,830	6,913,459

Net (Surplus) / Deficit	27,551	16,830	44,381
Opening Reserves (Forecast)	(1,036,736)	(374,100)	(1,410,837)
(Surplus) / Deficit for the year	27,551	16,830	44,381
Interest transfer	7,500	7,500	15,000
Closing Reserves (Forecast)	(1,001,686)	(349,770)	(1,351,456)

7 Operations

- 7.1 The Operations budget has seen an increase to staff costs to reflect the 2% pay increase which was agreed as part of last year's two year deal. The Equipment, Vehicles and Vessels budget has been increased to cover the cost of repairs. The Water Management budget has increased to maintain the 50,000m³ dredging target. The Practical Maintenance budget has been increased to incorporate extra costs for the additional Electric Charging Points at Acle Bridge. The Ranger budget has been increased to cover the cost of servicing and repairs to the launches. Small scale savings identified in 2018/19 have also been incorporated into 2019/20. In other areas of the budget the provision represents the level of funding required to enable a continuation of the levels of service delivered in the current year.
- 7.2 As with previous years it is, however, important to recognise that the Operations budget has no capacity to take on additional projects or ad-hoc work in 2019/20.

8 Strategic Services

- 8.1 As with the Operations budget staff costs have increased in the Strategic Services Directorate for the same reasons. The Communications budget has increased to fund continuation of the National Park Branding. Similarly, to Operations there is little capacity to take on additional projects or other ad-hoc work. In other areas of the budget the provision represents the level of funding required to enable a continuation of the levels of service delivered in the current year.

9 Chief Executive

- 9.1 As with Operations and Strategic Services, staff costs have increased for the same reasons. The Legal consultancy budget apportionment has been amended to 45% National Park and 55% Navigation (previously 80% and 20%) to reflect how the actual costs in 17/18 were split and the forecast for 18/19.

10 Central and Shared Costs and Cost Apportionment

- 10.1 There has been one amendment to the Legal consultancy expenditure apportionment as a result of the increased navigation prosecutions for boat

owners not paying the required toll. There have been no other changes to the apportionments for 2019/20 and all other apportionments are consistent with the principles agreed by the Resources Allocation Working Group. Full details of apportionments by budget line for 2019/20 are set out in Appendix 3.

- 10.2 The overall split of proposed net expenditure in 2019/20 is 50% National Park and 50% Navigation, which is entirely consistent with the forecast split of income standing at 50% to 50% for the same period. Table 6 below provides further details of central and shared costs. These should not be seen as being synonymous with overheads, but have been identified in line with those areas specifically examined for apportionment by the Resource Allocation Working Group. As such they reflect costs across the Authority that are included within the budgets of both the Operations and Strategic Services directorates, and from the Chief Executive's section.

Table 6 – Central and Shared Costs

	2019/20			2020/21			2021/22		
	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Share of central and shared costs	1,454	976	2,430	1,481	992	2,473	1,493	1,007	2,500
Pension contribution lump-sum	58	38	96	71	47	118	87	58	145
Total	1,512	1,014	2,526	1,552	1,039	2,591	1,580	1,065	2,645
Percentage split of central and shared costs	60%	40%	100%	60%	40%	100%	60%	40%	100%
Total core income	(3,429)	(3,440)	(6,869)	(3,488)	(3,527)	(7,015)	(3,548)	(3,616)	(7,164)
Central and shared costs as percentage of core income	44%	29%	37%	44%	29%	37%	45%	29%	37%

- 10.3 Central and shared costs have been defined in line with the work of the Resource Allocation Working Group to include: operational property; finance and insurance; communications; collection of tolls; ICT; legal; head office, office expenses and pool vehicles; directorate management and administration costs; human resources and training; governance and member's allowances; and the chief executive, all of which play a vital role in supporting the delivery of front line services. Central and shared costs also include the lump sum pension contribution which is made annually to reduce the Authority's share of the pension deficit as calculated by the pension fund

actuary. As a percentage of income, central and shared costs are broadly static and remain at the same level as 2018/19.

11 Assumptions used for the Budget and Financial Strategy

11.1 The following key assumptions have been applied in developing the draft budget and financial strategy:

- National Park Grant will be received as detailed in the National Park Grant Settlement dated 21 January 2016;
- Navigation tolls will be collected in line with the budget and boat numbers will remain the same;
- Salary increases from 2020/21 onwards have been based on a provisional increase of 2% over the next three years. This is consistent with the NJC award for 2018/19 and 2019/20 but will be subject to further negotiations with the NJC;
- Staffing levels will remain at 100% of budget. Staff turnover may result in timing differences between the vacancy and appointment. Where these savings arise the forecast will be adjusted accordingly;
- The forecast outturn position for 2018/19 will be delivered in line with budget holders' projections; and
- The continued provision of £60,000 per annum split equally between National Park and Navigation for the implementation of the Hickling vision.

11.2 A detailed sensitivity analysis for some of these key assumptions is set out below.

Table 7 – Budget Sensitivity Analysis

Assumption	Change in assumption	Approximate financial impact of change £ (+/-)
National Park budget for 2018/19 will be delivered in line with forecast outturn.	1% under / over-spend against National Park budget.	34,000
Navigation budget for 2018/19 will be delivered in line with forecast outturn.	1% under / over-spend against Navigation budget.	33,000
Overall salary increase of 2% in 2019/20.	1% change in salary inflation.	46,000
Boat numbers and distribution remain as predicted in 2019/20.	1% change in navigation toll income.	34,000
National Park Grant in line with current allocations and no further reduction applied in 2019/20.	1% change in National Park Grant allocation.	34,000

12 Earmarked Reserves

- 12.1 The Authority's earmarked reserves strategy for the period 2019/20 – 2021/22 is set out in Appendix 4. The strategy details the actual balance of earmarked reserves at the end of December 2018, planned expenditure until the end of the financial year, and also provides an analysis of movements in reserves split between national park and navigation in all years to 2021/22.
- 12.2 Earmarked reserves stand at £1,679,482 (navigation £731,481) at the end of December 2018 and are forecast to increase slightly (to £1,796,670) by the end of the financial year.
- 12.3 Appendix 4 reflects the contributions to reserves allowed for in the budget and financial strategy set out in Appendix 3. Planned expenditure from reserves is itemised within Appendix 2 and includes in 2019/20:
- Replacement of four vehicles;
 - Replacement of Dockyard Wherry with fuel barge, mini digger and NATO floats;
 - Dockyard concrete pad for wash-down and replacement of slipway piles;
 - Planning Officer;
 - Delayed Local Plan Inspections Costs;
 - Catchment Partnership expenditure;
 - Heritage Lottery Fund expenditure; and
 - CANAPE project expenditure.
- 12.4 Planned expenditure from earmarked reserves in 2020/21 and 2021/22 includes the continued Catchment Partnership, Heritage Lottery Fund, CANAPE project expenditure, replacement of the JCB160, Sanderson Telehandler and Cannonbrook at an estimated total cost of £130,000, replacement of four vehicles at an estimated total cost of £50,000, replacement of JCB220 at an estimated cost of £105,000 and replacement of Ranger launch at a total cost of £100,000. Contributions to the Plant, Vessel and Equipment Reserve have provisionally increased from £18,000 to £30,000 from 2020/21 onwards to fund launch replacements. Further investigations into a new launch specification are required to determine exact funding requirements for future replacements.
- 12.5 Taking account of all these items, the forecast balance of earmarked reserves at the end of 2021/22 is £2,334,609 (navigation £1,003,862), although it should be noted that expenditure plans for 2020/21 and beyond are likely to be refined again when the financial strategy for 2020/21 is developed later on this year.

13 Summary

- 13.1 The draft budget presented here incorporates the navigation charges for 2019/20 and is designed to allow the Authority to continue to deliver priority navigation activities at the required level, whilst also making prudent provision for asset maintenance over the life of the strategy and beyond. Minor

adjustments have also been made to reflect the latest staffing forecasts. As a result of all these factors there is no capacity within the budget for additional projects.

- 13.2 The National Park part of the budget shows a deficit for the next three years. This will be funded from the National Park Reserve resulting in a reserve balance of £985,170 at the end of 2021/22. This balance will be £535,488 above the recommended level. The outcome of a new National Park Grant settlement from 2020/21 onwards remains uncertain. The impact of this will provide the opportunity to review all expenditure and will need to be modelled into future years.
- 13.3 It is important to recognise that the budget as a whole is highly sensitive to changes in salary inflation, as a result of the significant proportion of the budget that is made up of staff costs. The budget is based on a 2% increase in salaries for the period April 2020 to March 2022, however there remains considerable uncertainty in respect of the likely award.
- 13.4 The Consolidated deficit of £44,381 allowed for in the 2019/20 budget continues to maintain reserves above their minimum. This is marginally lower than previously anticipated due to the adjusted staff recharges to Whitlingham Charitable Trust. As in previous years it remains the case that the indicative national park grant and tolls increases in 2020/21 and beyond will need to be revisited during next year's budget setting process to ensure they remain appropriate. This could be as a result of any variations from current assumptions or changes in outturn figures for 2018/19.

14 Members' Allowances

- 14.1 Audit and Risk Committee received a paper on 11 December 2018 on Members' Allowances and when they were last reviewed in 2011/12. It provided the background to what was then a reduction of 21.5% due to National Park Grant being cut in cash terms by 25% (or 35% in real terms taking account of RPI). The paper outlined the regulations that govern allowances and contained an appendix highlighting the difference in allowances paid by the English Parks.
- 14.2 Members were a little surprised that this had been raised through the appraisal process but recognised a review was due. However, it was felt that a full review now would not be appropriate given the current National Park Review led by Julian Glover. Members felt it would be appropriate to set aside a review until the recommendations of the Glover review and likely implications were known.

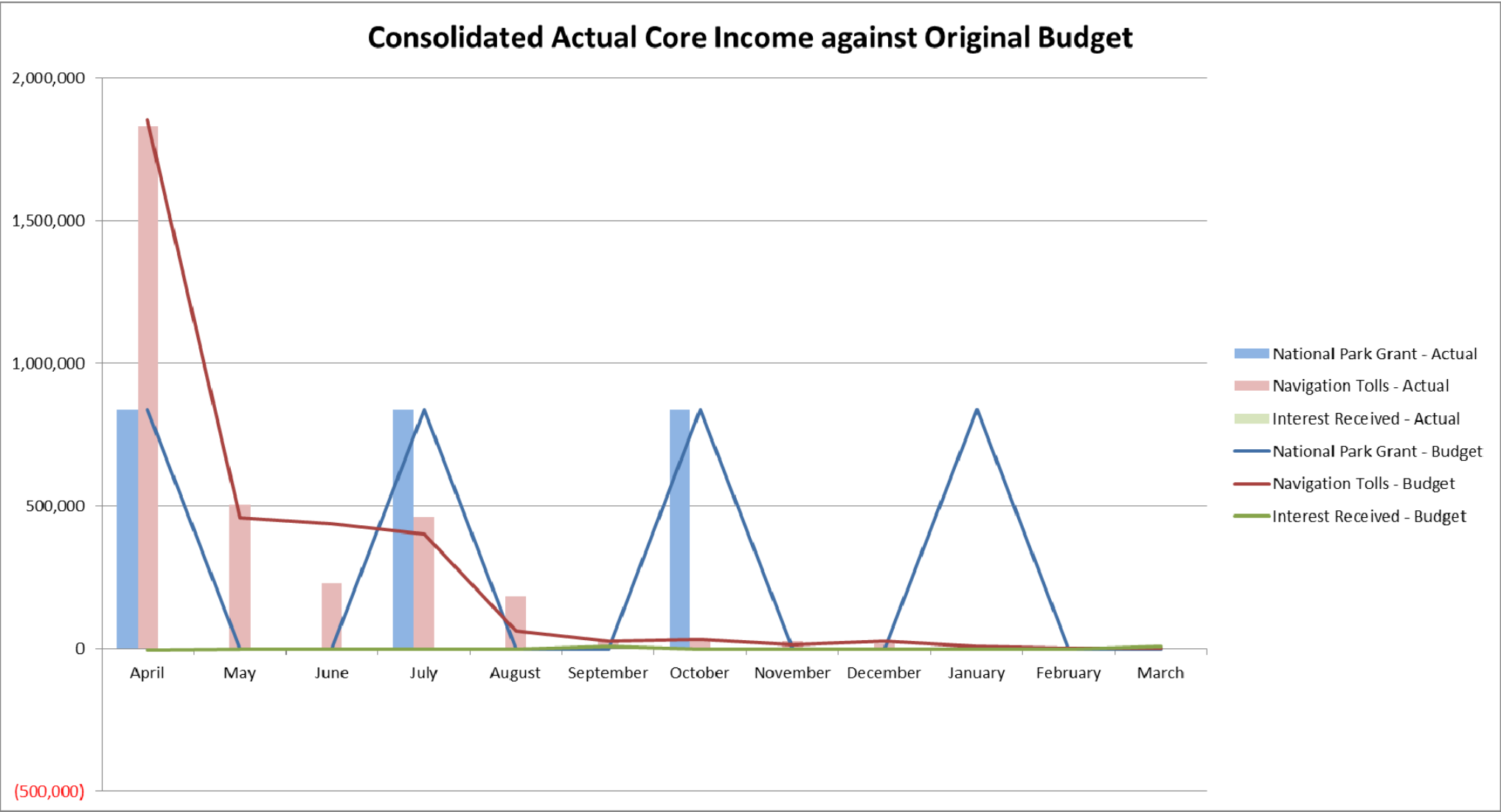
15 Advertising and Sponsorship Policy

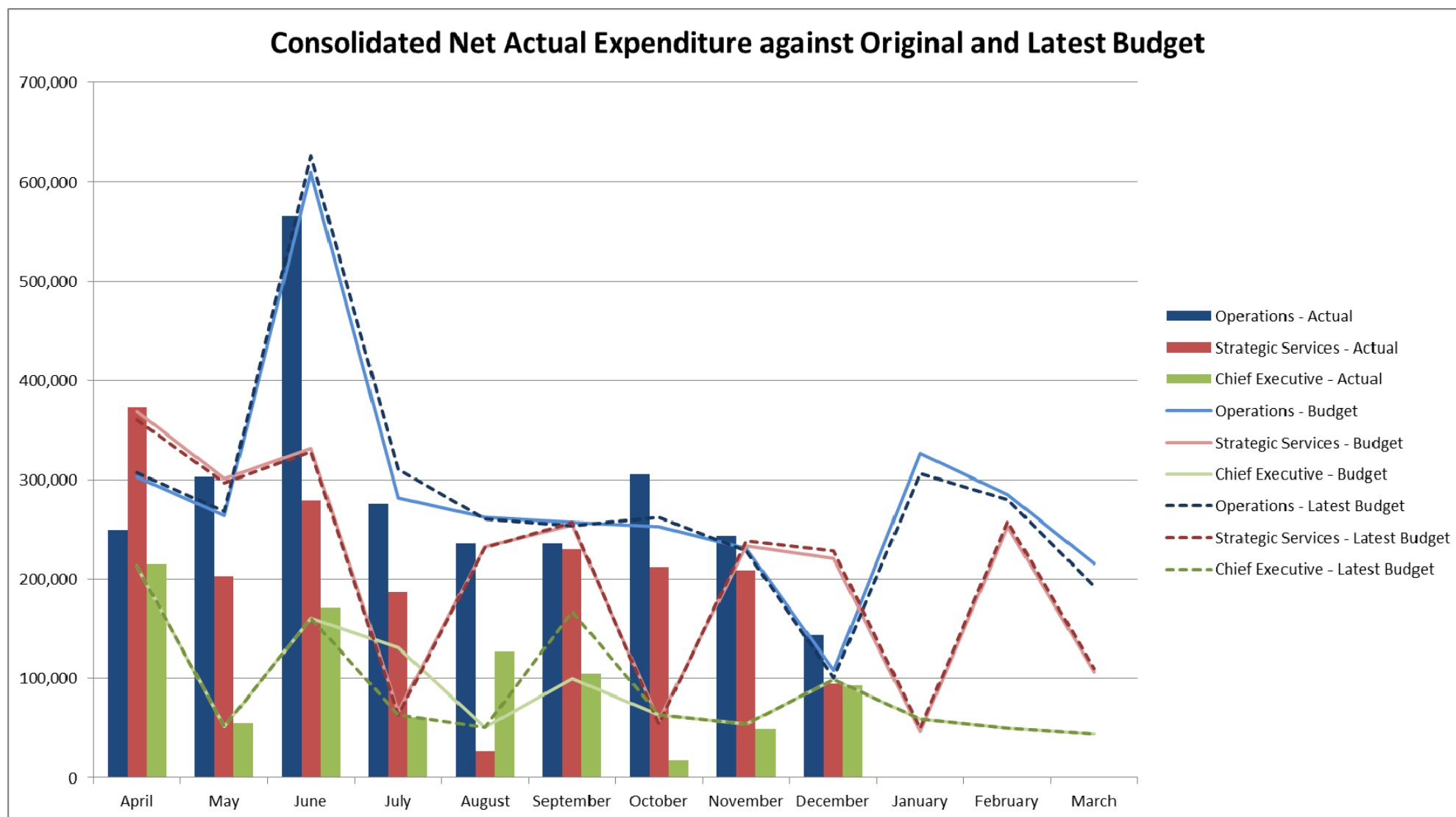
- 15.1 The current Advertising and Sponsorship Policy was first adopted in November 2014 in order to provide a framework for officers to ensure that best practice and legislative requirements were followed. At the time of

adoption, it was recommended that the policy would be reviewed every three years.

- 15.2 Initial work started in 2017 to update the policy. However, it was felt that the external funding working group outputs could have an impact on the policy. Following the Authority's recommendation that the working group be disbanded work commenced over the Autumn to complete the update. This has been carried out in consultation with the Head of Communications and the Management Team.
- 15.3 Appendix 5 contains the updated policy with the changes highlighted in track changes. These changes reflect the creation of National Parks Partnerships LLP which seeks opportunities on behalf of all 15 National Parks. In addition, links to external guidance have been updated to reflect current best practice.
- 15.4 Section 4 sets out the responsibilities in decision making in accepting advertising and sponsorship, all of which have remained unchanged.
- 15.5 It is proposed that this policy will be reviewed in three years' time unless there are significant changes to the funding landscape.

Background Papers:	Nil
Author:	Emma Krelle
Date of Report:	18 January 2019
Broads Plan Objectives:	None
Appendices:	APPENDIX 1 – Consolidated Actual Income and Expenditure Charts to 31 December 2018 APPENDIX 2 – Financial Monitor: Consolidated Income and Expenditure 2018/19 APPENDIX 3 - Draft Budget 2019/20 and Financial Strategy to 2021/22 APPENDIX 4 – Earmarked Reserves to 2021/22 APPENDIX 5 – Advertising and Sponsorship Policy





To 31 December 2018

Budget Holder

(All)

Values					
Row Labels	Original Budget (Consolidated)	Budget Adjustments (Consolidated)	Latest Available Budget (Consolidated)	Forecast Outturn (Consolidated)	Forecast Outturn Variance (Consolidated)
Income	(6,702,148)		(6,702,148)	(6,727,077)	24,929
National Park Grant	(3,356,348)		(3,356,348)	(3,356,348)	0
Income	(3,356,348)		(3,356,348)	(3,356,348)	0
Hire Craft Tolls	(1,149,300)		(1,149,300)	(1,159,229)	9,929
Income	(1,149,300)		(1,149,300)	(1,159,229)	9,929
Private Craft Tolls	(2,121,800)		(2,121,800)	(2,121,800)	0
Income	(2,121,800)		(2,121,800)	(2,121,800)	0
Short Visit Tolls	(40,900)		(40,900)	(40,900)	0
Income	(40,900)		(40,900)	(40,900)	0
Other Toll Income	(18,800)		(18,800)	(18,800)	0
Income	(18,800)		(18,800)	(18,800)	0
Interest	(15,000)		(15,000)	(30,000)	15,000
Income	(15,000)		(15,000)	(30,000)	15,000
Operations	3,501,440	24,200	3,525,640	3,521,210	4,430
Construction and Maintenance Salaries	1,184,010	0	1,184,010	1,181,080	2,930
Income	(4,530)		(4,530)	(7,460)	2,930
Salaries	1,188,540	0	1,188,540	1,188,540	0
Expenditure			0		0
Equipment, Vehicles & Vessels	451,500	12,000	463,500	463,500	0
Income			0		0
Expenditure	451,500	12,000	463,500	463,500	0
Water Management	103,000		103,000	103,000	0
Income			0		0
Expenditure	103,000		103,000	103,000	0
Land Management	(36,000)		(36,000)	(36,000)	0

Row Labels	Original Budget (Consolidated)	Budget Adjustments (Consolidated)	Latest Available Budget (Consolidated)	Forecast Outturn (Consolidated)	Forecast Outturn Variance (Consolidated)
Income	(90,000)		(90,000)	(90,000)	0
Expenditure	54,000		54,000	54,000	0
Practical Maintenance	493,700		493,700	493,700	0
Income	(10,500)		(10,500)	(10,500)	0
Expenditure	504,200		504,200	504,200	0
Ranger Services	739,060		739,060	739,060	0
Income	(131,020)		(131,020)	(131,020)	0
Salaries	674,180		674,180	674,180	0
Expenditure	195,900		195,900	195,900	0
Pension Payments			0		0
Safety	160,390		160,390	160,390	0
Income	(2,000)		(2,000)	(2,000)	0
Salaries	61,290		61,290	61,290	0
Expenditure	101,100		101,100	101,100	0
Volunteers	75,350		75,350	75,350	0
Income	(1,000)		(1,000)	(1,000)	0
Salaries	50,450		50,450	50,450	0
Expenditure	25,900		25,900	25,900	0
Premises	208,170	12,200	220,370	220,370	0
Income			0		0
Expenditure	208,170	12,200	220,370	220,370	0
Operations Management and Administration	122,260		122,260	120,760	1,500
Income	(2,360)		(2,360)	(2,360)	0
Salaries	112,120		112,120	112,120	0
Expenditure	12,500		12,500	11,000	1,500
Strategic Services	2,207,620	1,558	2,209,178	2,223,415	-14,237
Development Management	402,805	0	402,805	377,805	25,000
Income	(80,000)		(80,000)	(105,000)	25,000
Salaries	368,880	(20,000)	348,880	348,880	0
Expenditure	113,925	20,000	133,925	133,925	0

Row Labels	Original Budget (Consolidated)	Budget Adjustments (Consolidated)	Latest Available Budget (Consolidated)	Forecast Outturn (Consolidated)	Forecast Outturn Variance (Consolidated)
Pension Payments			0		0
Strategy and Projects Salaries	296,440		296,440	309,900	-13,460
Income	(31,460)		(31,460)	(31,460)	0
Salaries	259,400		259,400	259,400	0
Expenditure	68,500		68,500	81,960	-13,460
Biodiversity Strategy	10,000		10,000	10,000	0
Income			0		0
Expenditure	10,000		10,000	10,000	0
Human Resources	134,710	1,558	136,268	131,018	5,250
Income	0		0	(5,250)	5,250
Salaries	75,210		75,210	75,210	0
Expenditure	59,500	1,558	61,058	61,058	0
Waterways and Recreation Strategy	87,480		87,480	87,480	0
Income			0		0
Salaries	77,980		77,980	77,980	0
Expenditure	9,500		9,500	9,500	0
Project Funding	105,500		105,500	105,500	0
Expenditure	105,500		105,500	105,500	0
Pension Payments			0		0
Communications	302,030		302,030	302,030	0
Income	(6,150)		(6,150)	(6,150)	0
Salaries	233,680		233,680	233,680	0
Expenditure	74,500		74,500	74,500	0
Visitor Centres and Yacht Stations	208,710		208,710	208,710	0
Income	(237,500)		(237,500)	(237,500)	0
Salaries	314,210		314,210	314,210	0
Expenditure	132,000		132,000	132,000	0
Collection of Tolls	134,180		134,180	124,900	9,280
Salaries	121,480		121,480	112,200	9,280
Expenditure	12,700		12,700	12,700	0

Row Labels	Original Budget (Consolidated)	Budget Adjustments (Consolidated)	Latest Available Budget (Consolidated)	Forecast Outturn (Consolidated)	Forecast Outturn Variance (Consolidated)
ICT	308,890		308,890	349,197	-40,307
Salaries	188,440		188,440	188,440	0
Expenditure	120,450		120,450	160,757	-40,307
Strategic Services Management and Administration	216,875		216,875	216,875	0
Income	(730)		(730)	(730)	0
Salaries	142,740		142,740	142,740	0
Expenditure	74,865		74,865	74,865	0
Chief Executive	1,076,443		1,076,443	1,071,490	4,953
Legal	108,670		108,670	93,442	15,228
Income	(510)		(510)	(2,510)	2,000
Salaries	49,180		49,180	35,952	13,228
Expenditure	60,000		60,000	60,000	0
Governance	124,750		124,750	124,750	0
Salaries	72,850		72,850	72,850	0
Expenditure	51,900		51,900	51,900	0
Chief Executive	112,090		112,090	112,090	0
Salaries	112,090		112,090	112,090	0
Expenditure			0		0
Asset Management	115,080		115,080	113,055	2,025
Income	(22,000)		(22,000)	(22,000)	0
Salaries	47,330		47,330	47,330	0
Expenditure	89,750		89,750	87,725	2,025
Finance and Insurance	362,160		362,160	374,460	-12,300
Income	(5,930)		(5,930)	(5,930)	0
Salaries	154,090		154,090	154,090	0
Expenditure	214,000		214,000	226,300	-12,300
Premises - Head Office	253,693		253,693	253,693	0
Income			0		0
Expenditure	253,693		253,693	253,693	0
Projects and Corporate Items	216,707		216,707	216,707	0

Row Labels	Original Budget (Consolidated)	Budget Adjustments (Consolidated)	Latest Available Budget (Consolidated)	Forecast Outturn (Consolidated)	Forecast Outturn Variance (Consolidated)
Partnerships / HLF	138,207		138,207	138,207	0
Income	(1,182,118)		(1,182,118)	(1,182,118)	0
Salaries	169,940		169,940	169,940	0
Expenditure	1,150,385		1,150,385	1,150,385	0
Corporate Items	78,500		78,500	78,500	0
Expenditure	2,500		2,500	2,500	0
Pension Payments	76,000		76,000	76,000	0
Contributions from Earmarked Reserves	(227,632)	(24,200)	(251,832)	(305,599)	53,767
Earmarked Reserves	(227,632)	(24,200)	(251,832)	(305,599)	53,767
Expenditure	(227,632)	(24,200)	(251,832)	(305,599)	53,767
Grand Total	72,430	1,558	73,988	146	73,842

Row Labels	2017/18			2018/19						2019/20			2020/21			2021/22			2019/20 Apportionment	
	National Park 2017/18 (Actual)	Navigation 2017/18 (Actual)	Consolidated 2017/18 (Actual)	National Park 2018/19 (Latest Available Budget)	Navigation 2018/19 (Latest Available Budget)	Consolidated 2018/19 (Latest Available Budget)	National Park 2018/19 (Forecast Outturn)	Navigation 2018/19 (Forecast Outturn)	Consolidated 2018/19 (Forecast Outturn)	National Park 2019/20 (Budget)	Navigation 2019/20 (Budget)	Consolidated 2019/20 (Budget)	National Park 2020/21 (Budget)	Navigation 2020/21 (Budget)	Consolidated 2020/21 (Budget)	National Park 2021/22 (Budget)	Navigation 2021/22 (Budget)	Consolidated 2021/22 (Budget)	National Park	Navigation
Income																				
Income																				
National Park Grant	(3,299,595)	0	(3,299,595)	(3,356,348)	0	(3,356,348)	(3,356,348)	0	(3,356,348)	(3,414,078)	0	(3,414,078)	(3,472,800)	0	(3,472,800)	(3,532,532)	0	(3,532,532)	100%	0%
Hire Craft Tolls	0	(1,116,132)	(1,116,132)	0	(1,149,300)	(1,149,300)	0	(1,159,229)	(1,159,229)	0	(1,189,000)	(1,189,000)	0	(1,219,000)	(1,219,000)	0	(1,250,000)	(1,250,000)	0%	100%
Private Craft Tolls	0	(2,070,213)	(2,070,213)	0	(2,121,800)	(2,121,800)	0	(2,121,800)	(2,121,800)	0	(2,175,000)	(2,175,000)	0	(2,230,000)	(2,230,000)	0	(2,286,000)	(2,286,000)	0%	100%
Short Visit Tolls	0	(43,816)	(43,816)	0	(40,900)	(40,900)	0	(40,900)	(40,900)	0	(42,000)	(42,000)	0	(44,000)	(44,000)	0	(46,000)	(46,000)	0%	100%
Other Toll Income	0	(19,280)	(19,280)	0	(18,800)	(18,800)	0	(18,800)	(18,800)	0	(19,000)	(19,000)	0	(19,000)	(19,000)	0	(19,000)	(19,000)	0%	100%
Interest	(11,289)	(11,289)	(22,577)	(7,500)	(7,500)	(15,000)	(15,000)	(15,000)	(30,000)	(15,000)	(15,000)	(30,000)	(15,000)	(15,000)	(30,000)	(15,000)	(15,000)	(30,000)	50%	50%
Income Total	(3,310,884)	(3,260,730)	(6,571,613)	(3,363,848)	(3,338,300)	(6,702,148)	(3,371,348)	(3,355,729)	(6,727,077)	(3,429,078)	(3,440,000)	(6,869,078)	(3,487,800)	(3,527,000)	(7,014,800)	(3,547,532)	(3,616,000)	(7,163,532)	50%	50%
Income Total	(3,310,884)	(3,260,730)	(6,571,613)	(3,363,848)	(3,338,300)	(6,702,148)	(3,371,348)	(3,355,729)	(6,727,077)	(3,429,078)	(3,440,000)	(6,869,078)	(3,487,800)	(3,527,000)	(7,014,800)	(3,547,532)	(3,616,000)	(7,163,532)	50%	50%
Net Expenditure																				
Operations																				
Construction and Maintenance Salaries	400,925	721,833	1,122,758	430,850	757,690	1,188,540	430,850	757,690	1,188,540	445,116	786,014	1,231,130	458,420	806,880	1,265,300	471,582	828,138	1,299,720	36%	64%
Construction and Maintenance Salaries (income)	(1,002)	(250)	(1,252)	(1,694)	(2,836)	(4,530)	(2,574)	(4,886)	(7,460)	(2,438)	(3,172)	(5,610)	(2,486)	(3,234)	(5,720)	(2,534)	(3,296)	(5,830)	43%	57%
Equipment, Vehicles and Vessels	156,912	366,128	523,040	111,600	260,400	372,000	111,600	260,400	372,000	114,150	266,350	380,500	114,150	266,350	380,500	114,150	266,350	380,500	30%	70%
Equipment, Vehicles and Vessels (Income)	(4,834)	(11,280)	(16,114)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
CANAPE	9,646	9,646	19,292	30,000	30,000	60,000	30,000	30,000	60,000	30,000	30,000	60,000	30,000	30,000	60,000	30,000	30,000	60,000	50%	50%
Water Management	34,776	109,671	144,447	5,000	98,000	103,000	5,000	98,000	103,000	6,500	119,470	125,970	6,500	119,414	125,914	6,500	119,414	125,914	5%	95%
Water Management (Income)	(9,060)	(800)	(9,860)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Land Management	53,093	0	53,093	54,000	0	54,000	54,000	0	54,000	54,160	0	54,160	54,160	0	54,160	54,160	0	54,160	100%	0%
Land Management (Income)	(115,574)	0	(115,574)	(90,000)	0	(90,000)	(90,000)	0	(90,000)	(102,600)	0	(102,600)	(102,600)	0	(102,600)	(102,600)	0	(102,600)	100%	0%
Practical Maintenance	74,657	430,926	505,583	75,000	421,200	496,200	75,000	421,200	496,200	85,000	413,200	498,200	95,000	397,700	492,700	95,000	397,700	492,700	17%	83%
Practical Maintenance (Income)	(300)	(44,204)	(44,504)	0	(10,500)	(10,500)	0	(10,500)	(10,500)	0	(10,700)	(10,700)	0	(10,700)	(10,700)	0	(10,700)	(10,700)	0%	100%
Ranger Services	271,789	483,445	755,234	286,872	499,208	786,080	286,872	499,208	786,080	297,484	538,426	835,910	304,808	561,412	866,220	313,028	573,742	886,770	36%	64%
Ranger Services (Income)	(17,206)	(30,926)	(48,132)	(18,808)	(28,212)	(47,020)	(18,808)	(28,212)	(47,020)	(22,468)	(33,702)	(56,170)	(22,916)	(34,374)	(57,290)	(23,376)	(35,064)	(58,440)	40%	60%
Safety	54,514	87,226	141,741	42,952	95,438	138,390	42,952	95,438	138,390	40,137	75,163	115,300	40,513	76,057	116,570	40,899	76,991	117,890	35%	65%
Safety (Income)	(1,859)	(2,358)	(4,217)	0	(2,000)	(2,000)	0	(2,000)	(2,000)	0	(3,300)	(3,300)	0	(3,300)	(3,300)	0	(3,300)	(3,300)	0%	100%
Volunteers	40,104	26,736	66,839	45,810	30,540	76,350	45,810	30,540	76,350	46,404	30,936	77,340	47,208	31,472	78,680	48,036	32,024	80,060	60%	40%
Volunteers (Income)	(681)	(454)	(1,135)	(600)	(400)	(1,000)	(600)	(400)	(1,000)	0	0	0	(846)	(564)	(1,410)	(864)	(576)	(1,440)	0%	0%
Operational Property	68,270	102,948	171,218	88,251	107,919	196,170	88,251	107,919	196,170	86,073	102,837	188,910	86,073	102,837	188,910	86,073	102,837	188,910	46%	54%
Operational Property (Income)	(19,768)	(2,344)	(22,112)	0	0	0	0	0	0	(300)	(700)	(1,000)	(300)	(700)	(1,000)	(300)	(700)	(1,000)	30%	70%
Operations Management and Admin	74,234	39,669	113,903	83,495	41,125	124,620	82,490	40,630	123,120	82,825	40,795	123,620	87,093	42,897	129,990	90,745	44,695	135,440	67%	33%
Operations Management and Admin (Income)	(1,718)	(846)	(2,563)	(1,581)	(779)	(2,360)	(1,581)	(779)	(2,360)	(2,204)	(1,086)	(3,290)	(2,251)	(1,109)	(3,360)	(2,298)	(1,132)	(3,430)	67%	33%
Operations Total	1,066,918	2,284,766	3,351,683	1,141,148	2,296,793	3,437,940	1,139,263	2,294,248	3,433,510	1,157,839	2,350,531	3,508,370	1,192,526	2,381,038	3,573,564	1,218,201	2,417,123	3,635,324	33%	67%
Strategic Services																				
Development Management	393,573	0	393,573	364,930	0	364,930	364,930	0	364,930	376,850	0	376,850	397,320	0	397,320	422,080	0	422,080	100%	0%
Development Management (Income)	(127,888)	0	(127,888)	(80,000)	0	(80,000)	(105,000)	0	(105,000)	(100,000)	0	(100,000)	(100,000)	0	(100,000)	(100,000)	0	(100,000)	100%	0%
Strategy and Projects Salaries	323,105	64,119	387,224	307,021	62,350	369,370	307,021	62,350	369,370	281,904	63,907	345,810	288,594	65,316	353,910	295,513	66,757	362,270	82%	18%
Strategy and Projects	92,181	2,102	94,283	48,200	1,800	50,000	48,200	1,800	50,000	92,438	2,093	94,530	88,018	2,093	90,110	88,608	2,093	90,700	98%	2%
Strategy and Projects (Income)	(38,638)	(6)	(38,645)	(3,000)	0	(3,000)	(3,000)	0	(3,000)	(5,470)	0	(5,470)	(5,580)	0	(5,580)	(5,690)	0	(5,690)	100%	0%
Biodiversity Strategy	12,246	0	12,246	10,000	0	10,000	10,000	0	10,000	7,670	0	7,670	10,000	0	10,000	10,000	0	10,000	100%	0%
Biodiversity Strategy (Income)	(880)	0	(880)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Waterways and Recreation Strategy	630	6,174	6,805	500	9,000	9,500	500	9,000	9,500	500	9,000	9,500	500	9,000	9,500	500	9,000	9,500	5%	95%
Project Funding	367,983	0	367,983	155,500	0	155,500	155,500	0	155,500	100,000	0	100,000	40,000	0	40,000	40,000	0	40,000	100%	0%
Project Funding (Income)	(185,262)	0	(185,262)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Communications	264,113	81,740	345,853	233,611	74,570	308,180	233,611	74,570	308,180	251,552	79,573	331,125	261,007	81,358	342,365	265,582	83,193	348,775	76%	24%
Communications (Income)	(7,162)	(417)	(7,580)	(208)	(5,942)	(6,150)	(208)	(5,942)	(6,150)	(6,593)	(287)	(6,880)	(6,726)	(294)	(7,020)	(6,860)	(300)	(7,160)	96%	4%
Visitor Centres and Yacht Stations	304,724	137,463	442,187	307,145	139,065	446,210	307,145	139,065	446,210	338,720	155,640	494,360	343,510	158,220	501,730	348,083	160,988	509,070	69%	31%
Visitor Centres and Yacht Stations (Income)	(176,580)	(70,328)	(246,908)	(177,500)	(60,000)	(237,500)	(177,500)	(60,000)	(237,500)	(181,400)	(68,700)	(250,100)	(181,400)	(68,700)	(250,100)	(181,400)	(68,700)	(250,100)	73%	27%
Collection of Tolls	0	137,656	137,656	0	134,180	134,180	0	124,900	124,900	0	135,860	135,860	0	139,380	139,380	0	142,560	142,560	0%	100%
Collection of Tolls (Income)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
ICT	236,095	116,285	352,380	206,956	101,934	308,890	206,956	101,934	308,890	216,417	106,593	323,010	219,063	107,897	326,960	221,777	109,233	331,010	67%	33%
Human Resources	67,471	46,887	114,358	80,398	55,870	136,268	80,398	55,870	136,268	79,485	55,235	134,720	80,624	56,027	136,650	81,922	56,929	138,850	59%	41%
Human Resources (Income)	(590)	(410)	(1,000)	0	0	0	(3,098)	(2,153)	(5,250)	0	0	0	0	0	0	0	0	0	0%	0%
Office Expenses	22,536	11,240	33,776	26,666	13,299	39,965	26,666	13,299	39,965	26,777	13,188	39,965	26,777	13,188	39,965	26,777	13,188	39,965	67%	33%
Office Expenses (Income)	(121)	(60)	(181)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Strategic Services Management and Admin	117,089	51,730	168,819	123,249	54,392	177,640	123,249	54,392	177,640	126,395	55,785	182,180	128,863	56,882	185,745	132,466	58,460	190,925	69%	31%
Strategic Services Management and Admin (Income)	(910)	(390)	(1,300)	(511)	(219)	(730)	(511)	(219)	(730)	(1,120)	(480)	(1,600)	(1,141)	(489)	(1,630)	(1,162)	(498)	(1,660)	70%	30%
Strategic Services																				

Year	Earmarked Reserves	Property Reserve - TOTAL	Plant, Vessels and Equipment Reserve - TOTAL	Premises Reserve - TOTAL	Other Earmarked Reserves - TOTAL	HLF	CANAPE	Total Earmarked Reserves - National Park	Total Earmarked Reserves - Navigation	GRAND TOTAL Earmarked Reserves
	Balance 01 April 2018	(479,194)	(202,153)	(148,425)	(569,389)	(113,519)	(72,259)	(942,953)	(641,986)	(1,584,939)
2018/19	<u>Contributions to Reserves to 31/12/18</u>									
	Vessels and Equipment (VES000451)	0	(92,000)	0	0			(27,600)	(64,400)	(92,000)
	Vehicles (VEH000451)	0	(22,000)	0	0			(6,600)	(15,400)	(22,000)
	Mutford Lock (MLK000451)	(25,000)	0	0	0			0	(25,000)	(25,000)
	Mutford Lock Rent (MLK000552)	(1,962)	0	0	0			0	(1,962)	(1,962)
	Launches (LAU000451)	0	(18,000)	0	0			0	(18,000)	(18,000)
	Ranger Vehicles (RAN000451)	0	(13,000)	0	0			(5,200)	(7,800)	(13,000)
	Dockyard Site (PRM009451)	0	0	(30,000)	0			(9,000)	(21,000)	(30,000)
	Pool Vehicles (PCP000451)	0	(14,000)	0	0			(9,380)	(4,620)	(14,000)
	Asset Management for Countryside sites (SIM00451)	(46,000)	0	0	0			(46,000)	0	(46,000)
	Building repairs (PRM000451)	0	0	(50,000)	0			(36,000)	(14,000)	(50,000)
	Potter Heigham Chalet Income (UTE000451)	0	0	0	(19,000)			(19,000)	0	(19,000)
	Heritage Lottery Fund (HLF000451)	0	0	0	0	(50,000)		(50,000)	0	(50,000)
	Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	(231,176)		(231,176)	0	(231,176)
	CANAPE (CAN000451)	0	0	0	0		(60,000)	(30,000)	(30,000)	(60,000)
	CANAPE Income (CANXXX552)	0	0	0	0		(41,055)	(20,528)	(20,528)	(41,055)
	<u>Contributions from Reserves to 31/12/18</u>									
	Replacement of EU63 LUJ & AO06 XPF (Vans) for CM&E (VEH000450)	0	37,834	0	0			11,350	26,484	37,834
	Replacement of Dockyard Crane, plus clamshell bucket (VES000450)	0	42,000	0	0			12,600	29,400	42,000
	Statutory fee for HROs for transfer of Mutford Lock (MLK000450)	4,000	0	0	0			0	4,000	4,000
	Relocate Dockyard Wet Shed (PRM009450)	0	0	23,560	0			7,068	16,492	23,560
	John Fox Cottage refurbishment (PRM009450)	0	0	12,000	0			3,600	8,400	12,000
	Heritage Lottery Fund costs (HLFXXX450)	0	0	0	0	372,083		372,083	0	372,083
	CANAPE Expenditure (CANXXX450)	0	0	0	0		95,102	47,551	47,551	95,102
	Catchment Partnership expenditure (CAT000450)	0	0	0	14,130			14,130	0	14,130
	Creyke roller & partnership expenditure (CAT000450)	0	0	0	15,000			15,000	0	15,000
	Upgrade Microsoft Office (ICT000450)	0	0	0	3,243			2,173	1,070	3,243
	Irstead Boathouse Repair (BHB000450)	0	0	(303)	0			(121)	(182)	(303)
	Actual Balance 01 January 2019	(548,156)	(281,320)	(193,167)	(556,016)	(22,611)	(78,213)	(948,003)	(731,481)	(1,679,483)
	<u>Contributions to Reserves to 31/03/19</u>									
	Mutford Lock Rent (MLK000552)	(38)	0	0	0			0	(38)	(38)
	Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	(562,197)		(562,197)	0	(562,197)
	CANAPE Income (CANXXX552)	0	0	0	0		(178,077)	(89,038)	(89,038)	(178,077)
	Norfolk Rivers Trust (CAT000552)	0	0	0	(15,000)			(15,000)	0	(15,000)
	<u>Contributions from Reserves to 31/03/19</u>									
	Norfolk CC Archaeology SLA (CUL000450)	0	0	0	3,500			3,500	0	3,500
	Upgrade Microsoft Office (ICT000450)	0	0	0	36,757			24,627	12,130	36,757
	Replacement of two Yare House pool vehicles (Kangoo & Focus AO58 OXC & AO58 RJV) (PCP000450)	0	24,000	0	0			16,080	7,920	24,000
	Relocate Dockyard Wet Shed (PRM009450)	0	0	640	0			192	448	640
	Heritage Lottery Fund costs (HLFXXX450)	0	0	0	0	447,363		447,363	0	447,363
	CANAPE Expenditure (CANXXX450)	0	0	0	0		125,837	62,919	62,919	125,837
	Catchment Partnership (CAT000450)	0	0	0	26			26	0	26
	Forecast Balance 01 April 2019	(548,194)	(257,320)	(192,527)	(530,733)	(137,445)	(130,452)	(1,059,530)	(737,140)	(1,796,670)
2019/20	<u>Contributions to Reserves to 31/03/20</u>									
	Vessels and Equipment (VES000451)	0	(92,000)	0	0			(27,600)	(64,400)	(92,000)
	Vehicles (VEH000451)	0	(22,000)	0	0			(6,600)	(15,400)	(22,000)
	Mutford Lock (MLK000451)	(25,000)	0	0	0			0	(25,000)	(25,000)
	Mutford Lock Rent (MLK000451)	(2,000)	0	0	0			0	(2,000)	(2,000)
	Launches (LAU000451)	0	(18,000)	0	0			0	(18,000)	(18,000)
	Ranger Vehicles (RAN000451)	0	(13,000)	0	0			(5,200)	(7,800)	(13,000)
	Dockyard Site (PRM009451)	0	0	(30,000)	0			(9,000)	(21,000)	(30,000)
	Pool Vehicles (PCP000451)	0	(14,000)	0	0			(9,380)	(4,620)	(14,000)
	Building repairs (PRM000451)	0	0	(50,000)	0			(36,000)	(14,000)	(50,000)
	Asset Management for Countryside sites (SIM00451)	(46,000)	0	0	0			(46,000)	0	(46,000)
	Computer Software (ICT000451)	0	0	0	(10,000)			(6,700)	(3,300)	(10,000)
	Potter Heigham Chalet Income (UTE000451)	0	0	0	(21,000)			(21,000)	0	(21,000)
	Catchment Partnership (CAT000451)	0	0	0	(27,780)			(27,780)	0	(27,780)
	Catchment Partnership income (CAT000552)	0	0	0	(15,000)			(15,000)	0	(15,000)
	Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	(619,880)		(619,880)	0	(619,880)
	CANAPE (CAN000451)	0	0	0	0		(60,000)	(30,000)	(30,000)	(60,000)
	CANAPE Income (CANXXX552)	0	0	0	0		(134,749)	(67,375)	(67,375)	(134,749)
	<u>Contributions from Reserves to 31/03/20</u>									
	Replace Wherry Onward with fuel barge, mini digger & nato floats (VES000450)	0	57,000	0	0			17,100	39,900	57,000
	Replacement of Yare House pool vehicles (two Smart) (PCP000450)	0	18,000	0	0			12,060	5,940	18,000
	Dockyard Site Development (PRM009450)	0	0	45,000	0			18,000	27,000	45,000
	Replacement of CMS Peugeot Bipper AP11 EPO (VEH000450)	0	16,500	0	0			11,055	5,445	16,500

Year	Earmarked Reserves	Property Reserve - TOTAL	Plant, Vessels and Equipment Reserve - TOTAL	Premises Reserve - TOTAL	Other Earmarked Reserves - TOTAL	HLF	CANAPE	Total Earmarked Reserves - National Park	Total Earmarked Reserves - Navigation	GRAND TOTAL Earmarked Reserves
	Planning Officer (Compliance & Implementation) (DVM000450)	0	0	0	30,000			30,000	0	30,000
	Local Plan Inspection and cost of objections (POL000450)	0	0	0	72,425			72,425	0	72,425
	Catchment Partnership (CAT000450)	0	0	0	61,465			61,465	0	61,465
	Heritage Lottery Fund costs (HLFXX450)	0	0	0	0	623,424		623,424	0	623,424
	CANAPE Expenditure (CANXXX450)	0	0	0	0		99,923	49,962	49,962	99,923
	Forecast Balance 01 April 2020	(621,194)	(324,820)	(227,527)	(440,623)	(133,901)	(225,278)	(1,091,554)	(881,788)	(1,973,342)
2020/21	<u>Contributions to Reserves to 31/03/21</u>									
	Vessels and Equipment (VES000451)	0	(92,000)	0	0			(27,600)	(64,400)	(92,000)
	Vehicles (VEH000451)	0	(22,000)	0	0			(6,600)	(15,400)	(22,000)
	Mutford Lock (MLK000451)	(25,000)	0	0	0			0	(25,000)	(25,000)
	Mutford Lock Rent (MLK000451)	(2,000)	0	0	0			0	(2,000)	(2,000)
	Launches (LAU000451)	0	(30,000)	0	0			0	(30,000)	(30,000)
	Ranger Vehicles (RAN000451)	0	(13,000)	0	0			(5,200)	(7,800)	(13,000)
	Dockyard Site (PRM009451)	0	0	(30,000)	0			(9,000)	(21,000)	(30,000)
	Pool Vehicles (PCP000451)	0	(14,000)	0	0			(9,380)	(4,620)	(14,000)
	Building repairs (PRM000451)	0	0	(50,000)	0			(36,000)	(14,000)	(50,000)
	Asset Management for Countryside sites (SIM00451)	(46,000)	0	0	0			(46,000)	0	(46,000)
	Computer Software (ICT000451)	0	0	0	(10,000)			(6,700)	(3,300)	(10,000)
	Potter Heigham Chalet Income (UTE000451)	0	0	0	(21,000)			(21,000)	0	(21,000)
	Catchment Partnership (CAT000451)	0	0	0	(28,360)			(28,360)	0	(28,360)
	Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	(463,837)		(463,837)	0	(463,837)
	CANAPE (CAN000451)	0	0	0	0		(60,000)	(30,000)	(30,000)	(60,000)
	CANAPE Income (CANXXX552)	0	0	0	0		(139,673)	(69,837)	(69,837)	(139,673)
	<u>Contributions from Reserves to 31/03/21</u>									
	Replace JCB 160, Sanderson Telehandler & Cannonbrook(VES000450)	0	130,000	0	0			39,000	91,000	130,000
	Catchment Partnership (CAT000450)	0	0	0	28,360			28,360	0	28,360
	Heritage Lottery Fund costs (HLFXX450)	0	0	0	0	490,237		490,237	0	490,237
	CANAPE Expenditure (CANXXX450)	0	0	0	0		137,904	68,952	68,952	137,904
	Forecast Balance 01 April 2021	(694,194)	(365,820)	(307,527)	(471,623)	(107,501)	(287,047)	(1,224,518)	(1,009,193)	(2,233,711)
2021/22	<u>Contributions to Reserves to 31/03/22</u>									
	Vessels and Equipment (VES000451)	0	(92,000)	0	0			(27,600)	(64,400)	(92,000)
	Vehicles (VEH000451)	0	(22,000)	0	0			(6,600)	(15,400)	(22,000)
	Mutford Lock (MLK000451)	(25,000)	0	0	0			0	(25,000)	(25,000)
	Mutford Lock Rent (MLK000451)	(2,000)	0	0	0			0	(2,000)	(2,000)
	Launches (LAU000451)	0	(30,000)	0	0			0	(30,000)	(30,000)
	Ranger Vehicles (RAN000451)	0	(13,000)	0	0			(5,200)	(7,800)	(13,000)
	Dockyard Site (PRM009451)	0	0	(30,000)	0			(9,000)	(21,000)	(30,000)
	Pool Vehicles (PCP000451)	0	(14,000)	0	0			(9,380)	(4,620)	(14,000)
	Building repairs (PRM000451)	0	0	(50,000)	0			(36,000)	(14,000)	(50,000)
	Asset Management for Countryside sites (SIM00451)	(46,000)	0	0	0			(46,000)	0	(46,000)
	Computer Software (ICT000451)	0	0	0	(10,000)			(6,700)	(3,300)	(10,000)
	Potter Heigham Chalet Income (UTE000451)	0	0	0	(21,000)			(21,000)	0	(21,000)
	Catchment Partnership (CAT000451)	0	0	0	(28,950)			(28,950)	0	(28,950)
	CANAPE (CAN000451)	0	0	0	0		(60,000)	(30,000)	(30,000)	(60,000)
	Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	(556,581)		(556,581)	0	(556,581)
	CANAPE Income (CANXXX552)	0	0	0	0		(132,039)	(66,019)	(66,019)	(132,039)
	<u>Contributions from Reserves to 31/03/22</u>									
	Replacement of CM&E Peugeot Tepee & Tipper (VEH000450)	0	30,000	0	0			9,000	21,000	30,000
	Replacement of Ranger Renault Kangoo x 2 (RAN000450)	0	20,000	0	0			8,000	12,000	20,000
	Replace JCB JS220 (2017) (VES000450)	0	105,000	0	0			31,500	73,500	105,000
	Replacement of M/L Yare (LAU000450)	0	100,000	0	0			0	100,000	100,000
	Catchment Partnership (CAT000450)	0	0	0	28,950			28,950	0	28,950
	Heritage Lottery Fund costs (HLFXX450)	0	0	0	0	582,981		582,981	0	582,981
	CANAPE Expenditure (CANXXX450)	0	0	0	0		164,741	82,371	82,371	164,741
	Forecast Balance 01 April 2022	(767,194)	(281,820)	(387,527)	(502,623)	(81,101)	(314,344)	(1,330,747)	(1,003,862)	(2,334,609)

Broads Authority

Advertising and Sponsorship Policy

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1. Introduction

1.1. The Broads Authority recognises the significant potential for income generation through advertising and sponsorship, and will seek opportunities to maximise revenue from these sources where this does not conflict with ~~other organisational strategic~~ priorities and [National Parks Partnerships LLP](#) activities. This Policy sets out the parameters for advertising and sponsorship, and outlines the considerations the Authority will take into account when offering or assessing advertising and sponsorship opportunities.

~~1.2.~~ The starting point for all advertising is that it ~~conforms~~ within the rules and guidelines laid out by the Advertising Standards Agency (ASA) and complies with the [UK Code of Advertising and Direct & Promotional Marketing¹](#). The Code of Recommended Practice on Local Authority Publicity² contains additional guidance including restrictions on advertising in the run up to elections.

~~1.2.~~ 1.3. Advertising and sponsorship should be seen as two distinct areas of activity, although they are linked in terms of many of the skills, considerations and approaches required to maximise income for the Authority. Therefore except where explicitly stated, they can be considered to be interchangeable throughout this policy.

~~1.3.~~ 1.4. The Authority currently carries advertising within many of its general publications, and has accepted sponsorship of events such as the Broads Outdoor Festival. This Policy formalises the Authority's general approach to advertising and sponsorship issues, but is not intended to supersede any specific established arrangements which may already be in place.

2. Purpose

2.1. The purpose of this Policy is to:

- establish the parameters of the Authority's advertising and sponsorship activities;
- define a general framework for decisions about advertising and sponsorship opportunities;
- explain how the Authority's advertising and sponsorship initiatives are coordinated with activity undertaken by National Parks UK; and

¹ <https://www.asa.org.uk/codes-and-rulings/advertising-codes.html>

² <https://www.gov.uk/government/publications/recommended-code-of-practice-for-local-authority-publicity>

- set out how the Authority's activities comply with legislative and regulatory requirements.

3. Definitions

3.1. Advertising encompasses two elements, firstly how the Authority promotes and markets its own services and brand (and indeed the wider National Park brand), and secondly the sale of advertising space by the Authority to third parties in order to raise revenue.

3.2. Sponsorship in contrast can be defined as ²“the payment of a fee or payment in kind by a company in return for the rights to a public association with a Broads Authority activity, item, person or property for mutual commercial benefit.”²

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3.3. Sponsorship generally represents a deeper relationship than the advertiser relationship, where the Authority may simply be acting as a platform for an advertiser. As such, a higher level of scrutiny should be applied to a sponsorship agreement due to the greater potential impact on the Authority's own brand identity and reputation.

4. Responsibilities

4.1. Decisions about large scale⁴, or potentially controversial sponsorship will be referred to the Full Authority, for example in the case of potentially controversial partners, or where a significant or sensitive asset is identified for sponsorship.

4.2. Decisions⁵ about the acceptance of significant⁶ advertising and uncontroversial sponsorship opportunities will be taken by the Management Team, taking account of the criteria set out in this Policy. Care needs to be taken about the cumulative value and impact of individual sponsorship arrangements.

4.3. Day to day decisions about advertising will be taken by officers (generally within the Communications Team). The sale of advertising space in publications and / or on websites may

² ~~Guidance to Departments on Sponsorship of Government Activities, Cabinet Office, 2007.~~

⁴ For the purposes of this policy, “large scale” sponsorship is considered to include any sponsorship arrangement worth more than £100,000 annually.

⁵ ~~For the purposes of this policy, “significant” sponsorship is considered to include any sponsorship arrangement worth more than £5,000 annually.~~

⁶ ~~For the purposes of this policy, “significant” sponsorship is considered to include any sponsorship arrangement worth more than £5,000 annually.~~

be outsourced to third parties, although ultimate editorial control will always be retained by the Authority.

5. Key principles

5.1. The Authority will apply the following principles when making decisions about entering into advertising or sponsorship agreements:

- Advertising and sponsorship support should only be considered where it is expected to deliver a significant net benefit with no detriment to the Authority or wider public interest.
- Advertising and sponsorship opportunities should be offered or sought in an open and transparent manner. In particular, a chosen advertiser or sponsor's competitors should not be given grounds to complain that they were not given a fair chance to identify an opportunity or compete for one identified by the Authority. Consideration should also be given to whether the arrangement would give rise to a contract for supplies, works or services where the Authority's Standing Orders for Contracts would apply.
- The Authority will ~~aim to~~ publicise any major sponsorship / advertising opportunities (net of VAT) that it identifies on its website, and bids received will be assessed to establish the proposal which offers the Authority the best value for money. However this is a developing area of activity and it is recognised that to start with, opportunities may arise on an ad-hoc basis. To avoid creating an overly bureaucratic system demanding significant resource input, requests will be considered on their own merits in line with the general principles set out in this Policy.
- The Authority will seek to demonstrably act with impartiality, honesty and integrity when entering into a sponsorship agreement.
- The Authority will seek to ensure that sponsors do not receive returns that are greater than is appropriate and that any sponsorship agreement is able to withstand public scrutiny. Some of the considerations which could be applied in identifying whether a sponsor is deriving "inappropriate" returns are set out in section six below.
- Advertising and sponsorship should not be accepted where it will dilute the Authority's brand, campaign or message or be visually detrimental to the natural or built environment.
- The Authority will not, and must not appear to, endorse the advertiser / sponsor, or their products, beyond the natural level of partnership implied by a sponsorship arrangement.

5.2. Any advertising or sponsorship agreement must be in writing, clearly setting out the expectations of both parties. Where a financial consideration is involved, it will ~~generally~~ be appropriate for the sponsorship agreement to be prepared as a contract.

6. Specific issues when considering sponsorship

6.1. Sponsorship represents a deeper relationship between the Authority and the sponsor than the simple carrying of third party advertising. Therefore the level of sponsor involvement in the Authority's activities needs to be treated with a degree of caution. The ~~Cabinet Office has issued guidance on the~~ role sponsors can play in the public sector, ~~which~~ is to assist in "extending" an organisation's message. Sponsors should not receive ownership rights and their support must always be seen as secondary to the aims of the Authority. Furthermore, sponsors should operate within clearly defined parameters, and behave with propriety at all times.

6.2. The ~~Cabinet Office's~~ recommended parameters for sponsor involvement in the public sector are that:

- sponsorship should be seen as adding significant benefit to an existing Authority service, message or campaign;
- ~~there should be no overt commercial advantage to the sponsor in terms of the direct sale of products or brands as a result of their association with the Authority;~~
- sponsors should not be permitted to use a communications campaign or Authority event as a direct sales channel for any products or services; and
- key activities should not be dependent on sponsorship support for their funding (in other words sponsorship may add to, but should not replace, core funding for statutory functions).

6.3. The Authority will therefore only accept sponsorship of specific assets, publications, activities or events, and will not accept sponsorship which might place (or appear to place) any individual Members or Officers under an obligation to the sponsor. There must be no suggestion whatsoever that sponsors receive privileged access, or have any influence over the Authority's strategies and policies. Particular care needs to be taken when considering large amounts of individual sponsorship, or in the case of repeated sponsorship.

6.4. The Authority will not seek or accept sponsorship from organisations that are involved in significant commercial negotiations with it (whether or not these are linked to the event or activity to be sponsored). However, advertising from such organisations may be considered. Care needs to be exercised when accepting sponsorship from organisations which may be affected by the Authority's role in setting tolls or enforcing legislation to be clear that no influence on these processes is obtained through, or as a result of, the sponsorship arrangement.

Comment [BA1]: Remove – Columbia sales, holiday cottages

7. Criteria for identifying suitable advertisers and sponsors

7.1. It is not possible to define strict criteria to categorise potential advertisers and sponsors, however the following general principles should be applied to identify partners which would have a positive, negative or neutral impact on the Authority's reputation. In all cases an individual assessment should be undertaken to take account of any specific circumstances surrounding a particular partner organisation.

General criteria for considering suitability

- Is there any potential for conflicts of interest, or any other perception of inappropriateness?
- Is there a risk of adverse publicity arising from the relationship?
- Is the partner financially viable?
- Does the partner demonstrate appropriate business practices, policies and customer and media profiles?
- Do the partner's messages demonstrate synergy with those of the Authority? Is there any risk of dilution of the Authority's key messages?
- Is there any existing commercial relationship or negotiation between the Authority and the partner?

7.2. The list below provides an indication of the types of organisations which might be generally expected to fall within each category. This should not be seen as definitive.

Positive Partners

- Government / other Public Sector bodies;
- UK tourism and leisure promoters;
- Brands associated with "green" and environmentally friendly activities;
- Sustainable travel brands;
- Leisure and outdoor equipment brands, including boating;
- Promoters of cultural activities, festivals and similar;
- Local media; and
- Charities (although care needs to be taken in respect of lobbying / pressure groups and political activism).

Neutral Partners

- Science and Technology industry;

- Food and Agriculture industry (although local producers and healthy lifestyle, “green”, organic, and environmentally friendly brands are likely to be positive partners);
- National media; and
- General advertisers (cars, travel, retailers, supermarkets, utilities, insurance).

Negative Partners

- Political parties and campaigning, lobbying or pressure groups;
- Organisations with a reputation for environmentally damaging practices;
- Organisations with a reputation for poor corporate responsibility or unethical practices;
- Tobacco / alcohol;
- Payday loan providers / irresponsible lenders
- “Adult” entertainment; and
- Gambling

8. National initiatives

- 8.1. National Parks are working collectively to develop a more commercial approach to income generation and sponsorship. National Parks Partnerships LLP (NPP) is a limited liability partnership set up by the UK’s 15 National Parks in order to create successful partnerships between the UK Parks and businesses. It UK (NPUK) has developed a Sponsorship Policy which sets out guidelines for sponsorship at national level and the process by which sponsorship offers will be assessed. Recent success includes Columbia Sportswear, Sykes Holiday Cottages and Forest Holidays. ~~A National Park Commercial Group has been established for officers to share information and to help to deliver progress in income generation activity.~~
- 8.2. ~~NPPUK~~ will be seeking further sponsorship and partners at national level to provide funding and other in-kind support across the National Park family. Care therefore needs to be taken to ensure that any local agreements do not negatively impact on existing or potential national negotiations. In particular, an assessment of any local sponsorship offer should be undertaken to determine whether the proposed sponsorship relates to an asset or event which could be better “marketed” at the national level, and if so, whether the current sponsorship proposal has the potential to be escalated to ~~NPPUK~~. Advice and support in this area can be sought from the NPP National Park Commercial Group.

9. State Aid considerations in the provision of sponsorship by the Authority

- 9.1. Where the Authority is to be the provider of funding or sponsorship to a third party organisation, the issue of State Aid must first be considered. State Aid may arise where the Authority gives money to a commercial organisation and relates to state resources being used to provide assistance which gives organisations an advantage over others. Within the scope of the Authority's activities, this has the potential to occur in the provision of grant and other project funding, and also if the Authority were to establish any schemes to provide financial support or assistance or which were intended to stimulate growth in a target sector or region.
- 9.2. The initial considerations when determining whether funding represents State Aid have been defined by the Department for Business, Innovation and Skills⁷ as follows:
1. Is the assistance granted by the state or through state resources?
 2. Does the assistance give an advantage to one or more undertakings over others?
 3. Does the assistance distort, or have the potential to distort competition?
 4. Does the assistance affect trade between EU Member States?
- 9.3. In the event that sponsorship or funding is considered likely to be State Aid, guidance should be sought from the Finance Team. The fact that a project constitutes State Aid does not necessarily mean that it cannot be undertaken, but does mean that care needs to be taken to ensure that activities comply with State Aid rules, and remain legal.

10. Dealing with complaints

- 10.1. In the event of any complaints regarding advertising or sponsorship, the Authority will adopt the following approach:
- Complaints will be reported to Members as part of existing complaints monitoring processes, with any urgent or significant issues being reported on an exceptions basis.
 - The Authority will be clear about the general rationale for accepting advertising and sponsorship, and in particular the need for the Authority to adopt a more commercial approach to income generation.

⁷ *State Aid: The Basics*, Department for Business, Innovation and Skills, 2015³.

- Any concerns raised about a specific advert, advertiser or sponsor will be considered by the Authority's Management Team. If following review the advertising / sponsorship is considered appropriate, it will be continued with an explanation provided to the complainant. If the advertising / sponsorship is deemed to be harming, or potentially harming, the Authority's brand or reputation, then the advertising / sponsorship should be ended immediately (or as soon as reasonably practicable in the case of a sponsorship arrangement), with communications issued to explain the decision if necessary.

11. Review

- 11.1. This Policy will be reviewed every three years, or more frequently where there are significant changes in the environment within which the Authority operates. Responsibility for ensuring that regular reviews are carried out lies with the ~~Head of Finance~~Chief Financial Officer.

~~November 2014~~October 2018