

Navigation Committee

22 October 2020

Agenda item number 8

Proposed navigation charges for 2021/22 in the navigation area and adjacent waters

Report by Chief Executive, Chief Financial Officer, and Collector of Tolls

Purpose

To update members on the financial position of the hire boat companies and prospects for next year, and to consult members on the proposed level of navigation charges for 2021/22.

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1. Introduction

- 1.1. This report has two purposes:
 - a. to report on the second survey of hire boat companies and consider the level of the final toll instalment of hire boat tolls due at the end of November 2020; and
 - b. to consider the level of navigation charges for all vessels for 2021/22.
- 1.2. A briefing on tolls was held for all Broads Authority members, including the co-opted members of the Navigation Committee, on 5 October. 14 Authority members and four of the six co-opted members of the Navigation Committee attended. There was support at the meeting for an increase in tolls to maintain existing services and fund a package of safety measures including additional Rangers and a contribution to an online training system for those hiring boats on the Broads.

2. Survey of hire boat companies

- 2.1. At the last meeting, we reported on the recovery of the tourism industry following the partial lifting of the Covid-19 restrictions. The earlier survey of hire boat companies has been repeated, asking four questions:
 1. Please can you provide an estimate of overall income for the period 1st April to 31st December 2020, taking account of any grants from Government assistance such as the Job Retention Scheme or grants from local authorities, compared to actual income for 1st April to 31st December 2019.
 2. Could you please give an indication of forward, confirmed bookings for 2021 compared to bookings placed at the same point in 2019 for this year.
 3. Please confirm the number of boats you are planning to operate in 2021 separated into the different classes (such as day boats, weekly hired, houseboats, passenger boats, etc.) identifying any increases or decreases.
 4. Do you plan to take any other measures to reduce or increase the capacity for bookings in 2021 and if so, please briefly describe what they are? (e.g. adding an extra week to the start or end of the season)
- 2.2. The results of the survey will be reported at the meeting.

3. Predicted outcome for 2020/21

- 3.1. Appendices 1 and 2 show the number of hire and private boats in the different categories as at 30 September 2020. There has been an overall reduction of 270 (2.7%) in the number of private boats. This figure includes a reduction of 176 in sailing craft and 149 in motor cruisers, offset by an increase of 247 (16.1%) in rowing craft. The latter category includes stand-up paddleboards and small rowing dinghies, which have been particularly popular this year. It is not clear at this point whether the reduction in private boats is a permanent feature or a temporary reaction to the Covid-19 lockdown.

We are still chasing some private owners whose boats have been observed in the Broads waterways without a valid toll.

- 3.2. For hire boats, there has been a 154 (10.5%) reduction overall. The loss of 65 weekly hire motor cruisers, which account for most of the hire boat income, is the most significant. We are also aware that there will be further reductions in 2021. In part this is a symptom of the ongoing restructuring of the industry with the sale of older, less attractive boats and the investment of the proceeds in new larger boats by some of the bigger yards, and the exit of smaller non-profitable operators.
- 3.3. The impact of these reductions is a predicted loss of £170,000 in income, assuming the full final instalment of the hire boat tolls is paid in November.

Table 1

Toll income to 30 September 2020

Income	Private Boats	Hired Boats
Actual	£2,097,663	£1,099,134 (£698,664) ¹
Budget	£2,244,000	£1,199,000
Current Shortfall	- £146,337	- £99,866
Predicted Shortfall	c £70,000	c £100,000

- 3.4. At the start of the financial crisis arising from the Covid-19 situation, the Authority agreed with DEFRA that it would make savings of £400,000 before it would transfer any funds from the National Park Reserve (£400,000), or draw down funds available from the Control Change Notice (up to £800,000). Our Navigation savings consisted of £215,520 from cancelled contributions to earmarked reserves, £157,015 from delayed projects, cancelled activities, and the remainder from the Navigation Reserve.
- 3.5. The main projects to be delayed are the mooring refurbishment and electric charging points at Belton Reach (£125,250) and the dredging on the River Chet (£16,690). Both have been rescheduled for the 2021/22 work programme. We have also delayed the mooring sign upgrades, with a saving of £5,533. There were also smaller scale savings made from the Yacht Stations not being fully operational, and travel and conference budgets not being required (£9,542). Without those savings and delayed expenditure, the Predicted Outturn would be a deficit of £314,073, Reserves would fall to £223,627, just 6.1% of expenditure and well below the current agreed minimum.
- 3.6. However, the excess of savings in the main account over the potential losses now means that the Navigation Reserve is predicted to rise to £559,835 and would stand at

¹ This is amount actually received. The figure above includes the amount paid in the 4th instalment.

16.8% of expenditure, above the 10% minimum level adopted by the Authority (see Table 2) though this is at the expense of the earmarked reserves.

Table 2

Predicted outturn

Income and Expenditure	Latest Available Budget 2020/21	Predicted outturn 2020/21
Navigation Income	£3,525,600	£3,345,420
Expenditure	£3,659,493	£3,323,285
(Surplus)/Deficit	£133,893	(£22,135)
Transfer of accrued interest to earmarked reserves	£10,250	£5,500
Opening Reserves	£543,200	£543,200
Closing Reserves	£399,057	£559,835
Reserves as % of Expenditure	10.9%	16.8%

4. Significance of maintaining earmarked reserves

- 4.1. The Authority funds capital expenditure and, crucially, the replacement of vessels, vehicles and equipment from the earmarked reserves, and we would advise that the deferred payments to reserves be paid as soon as possible. The balances on the earmarked reserves at the end of September are in Table 3 below.
- 4.2. The Authority carries assets on its balance sheet that cover vessels (launches and wherries), vehicles and equipment (excavators, mud pumps) that have a historic cost value of £2.7m. The working life of these pieces of equipment varies from 5 to 25 years and the earmarked reserves are used for their replacement at their end of life. Without dedicated earmarked reserves, these pieces of equipment would need to be funded from revenue budgets, as the Authority does not receive capital grants. Where a launch can cost £100,000 plus, the earmarked reserves allow the Authority to smooth the cost over a number of years, meaning there are not sudden large increases when big pieces of equipment need replacing. Similarly, the Authority has similar liabilities relating to property (Mutford Lock) and its premises.

Table 3
Earmarked Reserves

Reserve	Balance 1 April 2020	In-year movements	Balance 30 September 2020
Property	£393,440	£962	£394,402
Plant, Vessels & Equipment	£310,245	(£31,465)	£278,780
Premises	£89,966	0	£89,966
CANAPE	£155,922	(£70,906)	£85,016
Computer Software	£7,184	(£161)	£7,023
Total	£956,757	(£101,570)	£855,187

5. Maintaining services

- 5.1. While general inflation is at a low rate (CPI=0.2% in August), the Authority's costs continue to rise. After a number of years with no or very low pay increases, the Local Government pay award this year is 2.75% (0.75% above the 2% budgeted); salaries account for roughly 66% of the Authority's costs.
- 5.2. To maintain the current level of services, taking account of inflationary pressures and the decline in the number of hire boat numbers, a 3% increase in tolls is required. Under that scenario, Navigation income would be set at £3,421,650 in 2021/22 (£100,000 below this year's budget and c.£80,000 above the predicted outturn). The profile for income to maintain services is shown in Table 3.

Table 3
Income to maintain services

Income and expenditure	2021/22	2022/23	2023/24
Navigation Income	£3,421,650	£3,544,900	£3,691,900
Expenditure	£3,546,320	£3,578,048	£3,699,257
(Surplus)/Deficit	£124,670	£33,148	£7,357
Transfer of accrued interest to earmarked reserves	£3,375	£5,000	£7,500
Opening Reserves	£559,835	£431,790	£393,642
Closing Reserves	£431,790	£393,642	£378,785
Reserves as % of Expenditure	12.2%	11.0%	10.2%

6. Package of safety measures

- 6.1. The summer season has seen intense activity on the waterways, with poor behaviour by some hirers and private owners, and three recent tragic fatal accidents (detailed in the previous report on this agenda). Safety within the Broads waterways must be the Authority's number one priority.
- 6.2. The Authority will engage with the Broads Hire Boat Federation and the Norfolk and Suffolk Boating Association to improve safety. As well as working with the companies on their handover procedure, the development of an online training package for hirers is considered essential. It is proposed that the costs would be shared with the industry and the Authority would contribute £20,000.
- 6.3. Another key action the Authority can take is to increase the amount of time the Rangers launches are out on the water. There are two ways to do this. Firstly, a great deal of Ranger time is taken in preparing prosecution files to the standard required by the Crown Prosecution Office for offences such as speeding. The appointment of an additional full-time Ranger to deal with prosecutions and to enforce Boat Safety Scheme standards would release a lot of time for other Rangers. If we wanted every launch to be on the water during the main season, then four additional seasonal Rangers would also be required. This would make a very visible and noticeable increase in the Authority's presence on the water, respond positively to the wish of many boat owners shown in toll payer surveys to see more Rangers on the water, and allow us to be proactive in dealing with poor user behaviour and increase support and advice to both hirers and private boat owners. The cost of these additions would be £110,000. The total cost of the package would be approximately £130,000 in 2021/22 and £120,000 in 2022/23.

7. Pressures and savings

- 7.1. Officers have looked at ways to reduce navigation related costs within the Authority. Budget holders were asked to plan for a 5% reduction in expenditure when submitting their requests for 2020/21. These requests were reviewed by Management Team prior to considering the potential level of tolls for 2020/21. While it has been possible to defer payments to the earmarked reserves and delay important projects, this is not possible for a second year and no further savings have been identified without having a significant impact on the services delivered.
- 7.2. It is important to be aware that, in following up Notices of Contravention for failure to pay a toll, our dedicated tolls team has been subject to more abusive phone calls than normal, from private boat owners angry about having to pay this year's charge following the period of Government imposed lockdown. Any toll increase next year is likely to exacerbate the situation.
- 7.3. The decline in the number of hire boats this year, and a predicted further reduction next year combined with fewer private boats, means that if the Authority is to maintain

the waterways to their current standard and services provided to boat owners, then tolls would have to rise to fill the gap: +3% to maintain services, or +7.5% to include the package of safety measures presented at section 6.

- 7.4. Members should also be aware that we need to start planning for the replacement of our online tolls system. This was developed in 2006 at a cost of £80,000, which was funded from specific Implementing Electronic Government funding provided to National Park Authorities and the Broads Authority. The software is at the end of its life and needs replacing. A project to do this will start in 2021, with a specification and business case developed for implementation from 2022. It is likely to involve a substantial capital sum and it may be appropriate to borrow the necessary finance and repay the costs over a period, which will be presented to members when we prepare the budget for 2022/2023 in a year's time.

8. Social, economic and environmental implications

- 8.1. Our toll payer surveys show that the Authority's tolls account for less than 10% of the typical costs of owning a boat. While boat ownership may be seen by some as a luxury, we know that this is not always the case. Covid-19 has had serious impacts on many people in ways that cannot yet be fully measured or appreciated. However, it is fair to say that many people face uncertainty regarding their financial security. Our community of private boat owners is diverse in nature and some may face difficult decisions regarding their continuing boat ownership. The resulting effect on private boat numbers in the Broads cannot be predicted.
- 8.2. Bookings for next year's hire boat holidays are exceptionally strong and the urgent need to improve safety on the Broads is a compelling argument for an increase in tolls, to pay for the package outlined above. However, it is acknowledged that companies in an already vulnerable financial position may find it difficult to afford the increased toll.

9. Financial implications

- 9.1. The Authority faces difficult choices this year. The ongoing uncertainty of the Covid-19 situation and the decline in hire boat income has reduced its navigation income at a time when it must take greater action to improve safety for all on the Broads.
- 9.2. The balance of the Navigation Reserves is recommended at a minimum level of 10% of net expenditure, which has been in place for a number of years and was previously considered adequate. The Covid-19 pandemic highlighted that our reserves would have not supported a prolonged lockdown. The reopening of the waterways means that our forecast is more optimistic, and shows that a detailed review of the appropriate level of reserves should be carried out in 2021/22. Any increase would need to be phased in over a number of years, through increased tolls charges to minimise the impact to the toll payers.

- 9.3. In response to a presentation setting out a series of options and seeking the guidance from the members attending the Tolls Briefing in early October, their initial feedback was that the Authority should raise tolls by 7.5% to keep up the existing level of maintenance of the waterways and the services provided to toll payers, as well as to fund a package of safety measures.
- 9.4. We have been giving this careful consideration and exploring if there is a different way of delivering the additional expenditure supported by Members.
- 9.5. Earlier this year the Authority agreed with Defra that, on an emergency once only basis, National Park Reserves could be used in 2020/21 to support Navigation Expenditure. This was in the context of the financial emergency faced by the Authority.
- 9.6. There is still a great deal of uncertainty around the level of National Park Grant for 2021/22, with the range of possible outcome being between a -5% reduction and an inflationary increase. At the moment the most likely scenario is flat cash. The projected deficit on the Authority's National Park Grant expenditure for 2020/21 will be £243k. The Authority's current level of reserves enables it to sustain this in the short term. The deficit is projected to be another £426,000 over the next two financial years after 21/22. While the Authority has strong National Park Reserves it will need to adjust spending down to match income with expenditure in the next few years. For 2021/22, subject to approval from Defra, the emergency safety package could potentially be funded from National Park Reserves.
- 9.7. An option officers could explore with Defra officials is whether the Department would permit the one-off use of £250,000 of National Park Reserves to fund the additional safety package in 2021/22 and 2022/23 and its impact reviewed in the second year. This would make it possible to deliver the safety objectives while limiting the tolls increase. To support the case with DEFRA, we would recommend an increase of navigation charges by 4% in 2021/22, just above the 3% necessary for maintaining services, such that the Authority could be in a reasonable position to continue funding safety measures in 2023/24 onwards, from navigation income, if that proved necessary.
- 9.8. This would clearly reduce the resources available to deliver National Park functions, but given the high priority members have accorded to public safety it may be justified and acceptable to Defra.
- 9.9. Charges on the Broads still represent good value for money. In recent years, toll increases have been modest and costs have been kept down through careful management. An illustration of the 4% and 7.5% increase is given in Table 4, which shows the impact in cash terms for different types of craft of different sizes.

Table 4

Sample 2021/22 charges for different vessels for two scenarios (+4% and +7.5%)

Type of Vessel	Size in Metre ²	Number (30 Sep 2020)	Toll 2020/21	+4.0%	+7.5%
Private Sailing craft	5	422	£42.70	+\$1.70	+\$3.20
Private Sailing craft	11	122	£93.94	+\$3.74	+\$7.04
Private motor boat	5	699	£69.90	+\$2.80	+\$5.25
Private motor boat	15	236	£209.70	+\$8.40	+\$15.75
Private motor boat	22	315	£307.56	+\$12.32	+\$23.10
Private motor boat	38	107	£531.24	+\$21.28	+\$39.90
Day hired boat – diesel and petrol	12	65	£578.16	+\$23.16	+\$43.32
Weekly hired motor craft	38	58	£1196.62	+\$47.88	+\$89.68
Weekly hired motor craft	48	61	£1511.52	+\$60.48	+\$113.28

9.10. A full list of the implications of these alternatives as applied to every vessel is in Appendix 3.

10. Risk implications

10.1. The setting of tolls is always challenging. In the current situation, the Authority must be mindful of both the impact of the falling numbers of hire boats on its income and the risk of not taking decisive action to improve safety.

Author: John Packman, Emma Krelle and Bill Housden

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[Broads Plan](#) objectives

Appendix 1 – Hire Boat numbers on 30 September 2020

Appendix 2 – Private Boat numbers on 30 September 2020

Appendix 3 – Schedule showing 4.0% and 7.5% increase in charges for 2021/22

Appendix 1 – Hire Boat numbers on 30 September 2020

Class of Hire Boat	2018	2019	2020	Change 2019-20	% Change
Motor Cruisers	806	801	736	-65	-8.1%
Auxiliary Yachts	46	44	37	-7	-15.9%
All cabin hire boats:	852	845	773	-72	-8.5%
Day Launches	301	297	262	-35	-11.8%
Outboard Dinghies	9	8	4	-4	-50.0%
Passenger Vessels MCA	6	6	5	-1	-16.7%
Passenger Vessels SPB	7	7	4	-3	-42.9%
Total motor boats:	1,175	1,163	1,048	-115	-9.9%
Sailing Craft	95	87	74	-13	-14.9%
Rowing Craft	194	193	174	-19	-9.8%
Houseboats	26	26	19	-7	-26.9%
Total	1,490	1,469	1,315	-154	-10.5%

Appendix 2 – Private Boat numbers on 30 September 2020

Private boats	2018	2019	2020	Change 2019-20	% Change
Motor Cruisers	5,022	5,024	4,875	-149	-3.0%
Auxiliary Yachts	1,086	1,097	945	-152	-13.9%
Day Launches	561	549	540	-9	-1.6%
Outboard Dinghies	1,036	1,039	1,023	-16	-1.5%
Workboats	155	153	141	-12	-7.8%
Passenger Vessels SPB	21	23	13	-10	-43.5%
Total Motor Boats:	7,881	7,885	7,537	-348	-4.4%
Sailing Craft	1,068	1,010	834	-176	-17.4%
Rowing Craft	1,499	1,531	1,778	247	16.1%
Houseboats	46	47	45	-2	-4.3%
Total Unpowered Boats	2,613	2,588	2,657	69	2.7%
Total Private Boats	10,494	10,473	10,194	-279	-2.7%

Appendix 3 – Schedule showing 4.0% and 7.5% increase in charges for 2021/22

Category 1 – Weekly hired motor craft

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
12	13	377.88	15.12	28.32
13	1	409.37	16.38	30.68
15	8	472.35	18.90	35.40
17	1	535.33	21.42	40.12
18	4	566.82	22.68	42.48
19	6	598.31	23.94	44.84
20	11	629.80	25.20	47.20
21	11	661.29	26.46	49.56
22	18	692.78	27.72	51.92
23	6	724.27	28.98	54.28
25	7	787.25	31.50	59.00
26	9	818.74	32.76	61.36
27	9	850.23	34.02	63.72
28	34	881.72	35.28	66.08
29	12	913.21	36.54	68.44
30	19	944.70	37.80	70.80
31	13	976.19	39.06	73.16
32	11	1007.68	40.32	75.52
33	16	1039.17	41.58	77.88
34	12	1070.66	42.84	80.24
35	17	1102.15	44.10	82.60
36	18	1133.64	45.36	84.96
37	46	1165.13	46.62	87.32
38	58	1196.62	47.88	89.68

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
39	35	1228.11	49.14	92.04
40	24	1259.60	50.40	94.40
41	16	1291.09	51.66	96.76
42	26	1322.58	52.92	99.12
43	11	1354.07	54.18	101.48
44	52	1385.56	55.44	103.84
45	3	1417.05	56.70	106.20
46	47	1448.54	57.96	108.56
47	10	1480.03	59.22	110.92
48	61	1511.52	60.48	113.28
49	4	1543.01	61.74	115.64
50	27	1574.50	63.00	118.00
51	19	1605.99	64.26	120.36
52	28	1637.48	65.52	122.72
54	4	1700.46	68.04	127.44
56	3	1763.44	70.56	132.16

Category 2 – Weekly hired motor craft electric

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
21	1	455.07	18.27	34.23
40	1	866.80	34.80	65.20
41	1	888.47	35.67	66.83
48	3	1040.16	41.76	78.24

Category 3 – Day hired boats

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
6	2	289.08	11.58	21.66
7	1	337.26	13.51	25.27
8	14	385.44	15.44	28.88
9	19	433.62	17.37	32.49
10	37	481.80	19.30	36.10
11	41	529.98	21.23	39.71
12	65	578.16	23.16	43.32
13	14	626.34	25.09	46.93
14	7	674.52	27.02	50.54
15	6	722.70	28.95	54.15
16	2	770.88	30.88	57.76
17	2	819.06	32.81	61.37
21	2	1011.78	40.53	75.81

Category 4 – Day hired electric boats

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
7	5	230.93	9.24	17.29
9	1	296.91	11.88	22.23
10	12	329.90	13.20	24.70
11	15	362.89	14.52	27.17
12	6	395.88	15.84	29.64
14	4	461.86	18.48	34.58
15	5	494.85	19.80	37.05
17	1	560.83	22.44	41.99
21	1	692.79	27.72	51.87

Category 5 – MCA passenger boats and small passenger boats

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
5	1	207.20	8.30	15.55
8	1	331.52	13.28	24.88
23	1	953.12	38.18	71.53
37	1	1533.28	61.42	115.07
72	1	2983.68	119.52	223.92
84	1	3480.96	139.44	261.24
89	2	3688.16	147.74	276.79
98	1	4061.12	162.68	304.78

Category 6 – Motorised sailing craft for hire

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
13	1	332.28	13.26	24.96
17	1	434.52	17.34	32.64
18	2	460.08	18.36	34.56
19	1	485.64	19.38	36.48
21	3	536.76	21.42	40.32
22	1	562.32	22.44	42.24
23	3	587.88	23.46	44.16
24	2	613.44	24.48	46.08
25	7	639.00	25.50	48.00
26	5	664.56	26.52	49.92
29	1	741.24	29.58	55.68
30	2	766.80	30.60	57.60
35	2	894.60	35.70	67.20

Category 7 – Sailing boats and electric motorised sailing craft for hire

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
5	50	93.45	3.75	7.00
8	1	149.52	6.00	11.20
10	2	186.90	7.50	14.00
11	10	205.59	8.25	15.40
12	1	224.28	9.00	16.80
13	1	242.97	9.75	18.20
14	2	261.66	10.50	19.60
16	9	299.04	12.00	22.40
22	4	411.18	16.50	30.80

Category 8 – Houseboats for hire

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
22	1	351.12	14.08	26.40
23	2	367.08	14.72	27.60
24	1	383.04	15.36	28.80
28	2	446.88	17.92	33.60
29	2	462.84	18.56	34.80
31	1	494.76	19.84	37.20
34	1	542.64	21.76	40.80
35	2	558.60	22.40	42.00
36	1	574.56	23.04	43.20
39	3	622.44	24.96	46.80
40	2	638.40	25.60	48.00
41	1	654.36	26.24	49.20

Category 9 – Rowing boats, canoes etc. for hire

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
All	174	70.13	2.81	5.26

Category 10 – Private motor boats

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
5	699	69.90	2.80	5.25
6	227	83.88	3.36	6.30
7	165	97.86	3.92	7.35
8	145	111.84	4.48	8.40
9	141	125.82	5.04	9.45
10	183	139.80	5.60	10.50
11	228	153.78	6.16	11.55
12	231	167.76	6.72	12.60
13	147	181.74	7.28	13.65
14	181	195.72	7.84	14.70
15	236	209.70	8.40	15.75
16	225	223.68	8.96	16.80
17	107	237.66	9.52	17.85
18	141	251.64	10.08	18.90
19	109	265.62	10.64	19.95
20	124	279.60	11.20	21.00
21	198	293.58	11.76	22.05
22	315	307.56	12.32	23.10
23	256	321.54	12.88	24.15
24	99	335.52	13.44	25.20
25	89	349.50	14.00	26.25
26	96	363.48	14.56	27.30

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
27	110	377.46	15.12	28.35
28	174	391.44	15.68	29.40
29	123	405.42	16.24	30.45
30	112	419.40	16.80	31.50
31	83	433.38	17.36	32.55
32	49	447.36	17.92	33.60
33	98	461.34	18.48	34.65
34	114	475.32	19.04	35.70
35	110	489.30	19.60	36.75
36	54	503.28	20.16	37.80
37	83	517.26	20.72	38.85
38	107	531.24	21.28	39.90
39	93	545.22	21.84	40.95
40	65	559.20	22.40	42.00
41	88	573.18	22.96	43.05
42	69	587.16	23.52	44.10
43	44	601.14	24.08	45.15
44	24	615.12	24.64	46.20
45	16	629.10	25.20	47.25
46	62	643.08	25.76	48.30
47	23	657.06	26.32	49.35
48	23	671.04	26.88	50.40
49	14	685.02	27.44	51.45
50	10	699.00	28.00	52.50
51	10	712.98	28.56	53.55
52	14	726.96	29.12	54.60
53	5	740.94	29.68	55.65
54	14	754.92	30.24	56.70

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
55	13	768.90	30.80	57.75
57	3	796.86	31.92	59.85
60	5	838.80	33.60	63.00
62	8	866.76	34.72	65.10
63	3	880.74	35.28	66.15
64	3	894.72	35.84	67.20
66	1	922.68	36.96	69.30
67	1	936.66	37.52	70.35
68	1	950.64	38.08	71.40
70	2	978.60	39.20	73.50
72	1	1006.56	40.32	75.60
76	2	1062.48	42.56	79.80
77	1	1076.46	43.12	80.85
78	1	1090.44	43.68	81.90
79	1	1104.42	44.24	82.95
80	1	1118.40	44.80	84.00
86	2	1202.28	48.16	90.30
105	1	1467.90	58.80	110.25

Category 11 – Electric private motor boats

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
5	162	53.40	2.15	4.00
6	15	64.08	2.58	4.80
7	12	74.76	3.01	5.60
8	7	85.44	3.44	6.40
9	12	96.12	3.87	7.20
10	4	106.80	4.30	8.00

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
11	6	117.48	4.73	8.80
12	3	128.16	5.16	9.60
13	5	138.84	5.59	10.40
14	1	149.52	6.02	11.20
15	5	160.20	6.45	12.00
16	3	170.88	6.88	12.80
17	1	181.56	7.31	13.60
18	1	192.24	7.74	14.40
19	1	202.92	8.17	15.20
20	1	213.60	8.60	16.00
21	1	224.28	9.03	16.80
22	5	234.96	9.46	17.60
28	1	299.04	12.04	22.40
30	1	320.40	12.90	24.00
31	1	331.08	13.33	24.80
39	1	416.52	16.77	31.20

Category 12 – Motorised sailing craft

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
6	14	62.04	2.46	4.68
7	24	72.38	2.87	5.46
8	42	82.72	3.28	6.24
9	16	93.06	3.69	7.02
10	53	103.40	4.10	7.80
11	69	113.74	4.51	8.58
12	81	124.08	4.92	9.36
13	56	134.42	5.33	10.14

Size in Metre²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
14	53	144.76	5.74	10.92
15	58	155.10	6.15	11.70
16	59	165.44	6.56	12.48
17	95	175.78	6.97	13.26
18	46	186.12	7.38	14.04
19	15	196.46	7.79	14.82
20	53	206.80	8.20	15.60
21	37	217.14	8.61	16.38
22	18	227.48	9.02	17.16
23	14	237.82	9.43	17.94
24	5	248.16	9.84	18.72
25	11	258.50	10.25	19.50
26	13	268.84	10.66	20.28
27	3	279.18	11.07	21.06
28	7	289.52	11.48	21.84
29	3	299.86	11.89	22.62
30	2	310.20	12.30	23.40
31	2	320.54	12.71	24.18
35	1	361.90	14.35	27.30
37	2	382.58	15.17	28.86

Category 13 – Private sailing craft and electric motorised sailing craft

Size in Metre²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
5	422	42.70	1.70	3.20
6	65	51.24	2.04	3.84
7	42	59.78	2.38	4.48
8	89	68.32	2.72	5.12
9	27	76.86	3.06	5.76
10	37	85.40	3.40	6.40
11	122	93.94	3.74	7.04
12	38	102.48	4.08	7.68
13	8	111.02	4.42	8.32
14	19	119.56	4.76	8.96
15	7	128.10	5.10	9.60
16	5	136.64	5.44	10.24
17	8	145.18	5.78	10.88
18	8	153.72	6.12	11.52
19	7	162.26	6.46	12.16
20	4	170.80	6.80	12.80
21	7	179.34	7.14	13.44
22	1	187.88	7.48	14.08
23	4	196.42	7.82	14.72
24	1	204.96	8.16	15.36
25	2	213.50	8.50	16.00
27	1	230.58	9.18	17.28
28	1	239.12	9.52	17.92
33	1	281.82	11.22	21.12
38	1	324.52	12.92	24.32
40	1	341.60	13.60	25.60
45	1	384.30	15.30	28.80

Category 14 – Private houseboats

Size in Metre²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
11	2	60.50	2.42	4.51
17	2	93.50	3.74	6.97
19	3	104.50	4.18	7.79
20	2	110.00	4.40	8.20
24	1	132.00	5.28	9.84
25	1	137.50	5.50	10.25
26	2	143.00	5.72	10.66
27	1	148.50	5.94	11.07
28	2	154.00	6.16	11.48
31	1	170.50	6.82	12.71
33	3	181.50	7.26	13.53
35	2	192.50	7.70	14.35
36	2	198.00	7.92	14.76
38	1	209.00	8.36	15.58
40	1	220.00	8.80	16.40
41	3	225.50	9.02	16.81
43	2	236.50	9.46	17.63
44	1	242.00	9.68	18.04
46	1	253.00	10.12	18.86
48	2	264.00	10.56	19.68
49	2	269.50	10.78	20.09
50	1	275.00	11.00	20.50
52	1	286.00	11.44	21.32
61	1	335.50	13.42	25.01
62	1	341.00	13.64	25.42
69	1	379.50	15.18	28.29
81	1	445.50	17.82	33.21

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
104	1	572.00	22.88	42.64
110	1	605.00	24.20	45.10

Category 15 – Private rowing boats, canoes etc

Size in Metre ²	Number of craft (30 Sep 2020)	Toll 2020/21 £	+4.0% Difference in cash (£) terms	+7.5% Difference in cash (£) terms
All	1778	35.07	1.40	2.63