

# Navigation Committee

12 January 2023

Agenda item number 8

## Proposed draft budget and charges for 2023/24 in the navigation area and adjacent waters

Report by Chief Executive, Director of Finance and Collector of Tolls

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### Purpose

This report consults the Committee on the draft budget for the coming financial year, the navigation charges in the navigation area and adjacent waters and other charges.

### Broads Plan context

All strategic actions under Theme C: Maintaining and enhancing the navigation

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## 1. Introduction

- 1.1. A high level of inflation across all the Authority's activities, a flat cash National Park Grant settlement, and the need to balance income and expenditure, have made the development of the budget for 2023/24 challenging.
- 1.2. Inflation is having a big impact on the Authority's finances with many of the cost for raw materials, such as fuel, steel, timber and aggregate, rising rapidly. For example, diesel costs have risen by 170% and electricity 336%. In August, the month the Authority normally benchmarks for financial planning, the Consumer Price Index (CPI) was +9.9% and the Retail Price Index (RPI) +12.3%. CPI rose to 11.1% in October and fell back to 10.7% in November. RPI was 14.2% in October and 14% in November.
- 1.3. While costs have been rising very rapidly, National Park Grant is predicted to remain as a flat cash settlement of £3.414 million for the fifth year running.
- 1.4. It is essential for the life of the three-year financial strategy that income and expenditure are in balance following a period when the Authority has been drawing down on its reserves.
- 1.5. When these factors are combined it means that to maintain services to the public, the Authority has to increase income by raising charges, reducing overheads, for example, by significantly reducing its occupation of Yare House, and reviewing the allocation of shared costs between National Park and Navigation expenditure.

## 2. Overview of actual income and expenditure

### Income

- 2.1. Core Navigation Income for 2022/23 is above the profiled budget at the end of November. This is principally due to:
  - Hire boat income is £12,787 above the profiled budget;
  - Private craft income is £35,788 above the profiled budget;
  - Short visit and other toll income is £7,865 above the profiled budget; and
  - Investment income is £18,750 above the profiled budget.

- 2.2. Hire boat income is above the budget because, while the number of weekly hired boats has fallen, this has been more than offset by the increase in day boats. (See Appendix 1 for the number of boats as at 1st November 2022).
- 2.3. With additional DEFRA capital funding for access, biodiversity and match-funding for Water, Mills and Marshes, a new weed harvester will be delivered before the end of March 2023. This will boost the response to the increased growth in water plants experienced from the warmer weather.

**Table 1**

Actual Navigation income and expenditure by Directorate to 30 November 2022

Source	Profiled Latest Available Budget £	Actual income and expenditure £	Actual variance
Income	(3,703,595)	(3,778,783)	+ 75,188
Operations	2,058,333	1,862,702	+ 195,631
Strategic Services	244,844	237,229	+ 7,615
Finance & Support Services	543,683	508,070	+ 35,613
Projects, Corporate Items and Contributions from Earmarked Reserves	(144,420)	65,388	-209,808
<b>Net (Surplus) / Deficit</b>	<b>(1,001,155)</b>	<b>(1,105,394)</b>	<b>+ 104,239</b>

### Expenditure

- 2.4. Expenditure remains broadly in line with budget. The significant variances seen in previous months have reduced following the 2022 pay award being implemented in the November payroll. This was higher than anticipated and outside the Authority's control.
- 2.5. Following the successful capital bid from DEFRA, a number of the planned spends from the earmarked reserves have been delayed allowing staff to focus on the purchase of the equipment. The purchase of electric vehicles still remains a challenge for the Authority due to the backlog of new vehicles and component parts being delivered to the UK. An update on this year's earmarked reserve spend can be found in Appendix 7.
- 2.6. The charts at Appendix 4 provide a visual overview of actual income and expenditure compared with both the original budget and the Latest Available Budget (LAB).

### 3. Overview of forecast outturn 2022/23

3.1. As at the end of November 2022:

- The total forecast income for navigation is £3,840,390.
- Total navigation expenditure is forecast to be £4,047,076.
- The resulting deficit for the year is forecast to be £206,686.

3.2. The forecast outturn reflects the following changes from the LAB as shown in Table 2. Full details of movements from the original budget are in Appendix 5. The forecast deficit represents a favourable variance of £5,432.

**Table 2**

Adjustments to Forecast Outturn

Item	Amount £
Latest Available Budget	212,119
Amounts previously reported 20/10/22	58,030
Increase to Hire craft income	(4,110)
Increase to Private craft income	(34,150)
Increase to interest income	(19,000)
Decrease to salary expenditure due to vacancies	(6,203)
<b>Forecast outturn deficit as at 30 November 2022</b>	<b>206,686</b>

### 4. Pressures on 2023/24 income and expenditure

4.1. Pressures on income for 2023/24 include the flat cash settlement of £3,414,078 for National Park Grant.

4.2. There is predicted to be a continuing reduction in the number of weekly hired boats. We are anticipating a further fall of at least 15 boats and have therefore made provision for a reduction of £20,000 in income from this sector.

4.3. On private boats it has been assumed that the total number of vessels will remain fairly constant based on the experience of the last economic recession when numbers actually increased. Appendix 1 shows that over the last ten years the number of private boats has been very stable. While the total number of private boats fell by 60 in 2022, the number was higher than the years 2013-21.

4.4. Inflationary pressures will continue for next year including the costs for diesel, electricity, raw materials, salary and legal and audit fees.

4.5. Salary increases continue to remain uncertain and are negotiated on behalf of all local Authorities, so that it is an area that the Authority has little control over. The

settlement for 2022/23 of £1,925 per spinal column point equated to an 6.2% overall increase, when compared to the +2% budgeted. The assumptions for future salary increases are 5% in 2023/24, 4% in 2024/25 and 2% in 2025/26.

- 4.6. At the workshop on 5 October 2022, Members considered whether the additional summer seasonal Rangers should be retained. Although impossible to conclusively assess their impact, it is likely that the additional patrolling combined with the improved handover arrangements by boatyards have improved safety on the water (See Annual Safety Review). At the workshop, Members unanimously concluded that the additional Rangers should be retained. This view has been built into this report and the income and expenditure figures make provision for the retention of the additional Ranger cover.

## 5. Achieving a Balanced Budget

- 5.1. The Authority has been running a deficit budget for a number of years to respond to the falling value of the National Park Grant and limit rises in the level of navigation charges. But this can no longer continue because the level of reserves is approaching the minimum required. Therefore, it is essential that the Authority sets a balanced budget with expenditure equalling income.
- 5.2. If the Authority is to maintain its services to the public it will have to reduce expenditure by decreasing its overheads by significantly reducing its office costs, and to increase income by: raising tolls, increasing charges and introducing new charges. The budget lines shared between National Park and Navigation have also been reviewed to provide a fairer representation of the splits for shared costs, based on the analysis of the service delivered.
- 5.3. The Authority's largest overhead are the costs associated with office space at Yare House: rent, business rates, heating, lighting and cleaning account for over £264,000 of expenditure. The significant change in working practices with more employees able to work from home means that less office space is required. The senior rangers and Broads Control have been moved to the Dockyard to free up space at Yare House, and staff based at Yare House have been reviewing the necessity to retain physical files and other paperwork with a view to reduce storage needs. A range of alternative office locations have been considered and the option to remain at Yare House on a smaller footprint, taking advantage of the close proximity of the railway station and bus services, is the preferred solution that is being implemented. It is estimated that this will provide an annual saving of 50% of the costs, £132,000.
- 5.4. The funding of a number of budget lines is shared between National Park and Navigation and these have been reviewed. Where possible the conclusions are based on evidence, for example from time sheets. For example, just 20% of the Rangers time is spent in non-navigation tasks and this is reflected in the revised figures, see Appendix 2 for details.

- 5.5. Given the significant amount of income needed to bring income and expenditure into balance the potential for raising money from charges has been reviewed and it is proposed to raise the overnight mooring fees at the two yacht stations from £13 to £16 and to introduce charges at the two other locations where the Authority has staff to assist vessels to moor at Ranworth and Reedham. It is estimated that the combined additional income would be £100,000. To achieve an equivalent amount of £100,000 would equate to +3% increase in tolls.
- 5.6. At Mutford Lock the current charge is £15 and this year 899 number of boats used the service. It is proposed to increase the charge in line with the increase in other navigation charges to £17.00.
- 5.7. If those charges are agreed by the Authority that would leave £4.26 million to be raised from Navigation Charges. This represents a toll increase of 13%, across the board for all vessels. The impact on the different types of vessel in the Broads Fleet with an across the board increase is shown in Table 3 below.
- 5.8. At the September workshop, Members considered the overall increase in charges that would be necessary to maintain the Authority's services. The Committee may now wish to consider whether there should be any variation between the categories yet still producing the same amount of income.

**Table 3**

Proposed charges for 2023/24 – Hired craft

No	Category	Current charge	Proposed Charge
1.	Weekly hired motor craft	£33.93 per m <sup>2</sup>	£38.34
2	Weekly hired motor craft – electric and hybrid	£23.35 per m <sup>2</sup>	£26.39
3.	Day hired – petrol/diesel	£51.91 per m <sup>2</sup>	£58.66
4	Day hired electric	£35.55 per m <sup>2</sup>	£40.17
5.	MCA passenger oats and small passenger boats	£44.65 per m <sup>2</sup>	£50.45
6.	Hired motorised sailing craft – diesel	£27.54 per m <sup>2</sup>	£31.12
7.	Hired sailing boats & hired motorised sailing - electric	£20.14 per m <sup>2</sup>	£22.76
8.	Hired houseboats	£17.20 per m <sup>2</sup>	£19.44
9.	Hired rowing, canoes etc.	£75.57	£85.39

**Table 4**

Proposed charges for 2023/24 – Private craft

No	Category	Current Charge	Proposed Charge
10.	Private motor boats - petrol & diesel	£15.06 per m <sup>2</sup>	£17.02
11.	Private motor boats electric	£11.51 per m <sup>2</sup>	£13.01
12	Private motorised sailing craft - petrol & diesel	£11.14 per m <sup>2</sup>	£12.59
13.	Private sailing boats & private motorised sailing craft - electric	£9.20 per m <sup>2</sup>	£10.40
14.	Private houseboats	£5.93 per m <sup>2</sup>	£6.70
15.	Private rowing, canoes etc.	£37.78	£42.69

**Table 5**

Impact of proposed charges for typical sized vessels

Type of Vessel	Number	Current Charge	Proposed Charge
5 m <sup>2</sup> Private sailing craft	362	£46.00	£52.00
11 m <sup>2</sup> Private sailing craft	137	£101.20	£114.40
5 m <sup>2</sup> Private motor boats	757	£75.30	£85.10
15 m <sup>2</sup> Private motor boats	250	£225.90	£255.30
22 m <sup>2</sup> Private motor boats	317	£331.32	£374.44
38 m <sup>2</sup> Private motor boats	118	£572.28	£646.76
12 m <sup>2</sup> Day hired boats – petrol/diesel	74	£622.92	£703.92
38 m <sup>2</sup> Weekly hired motor craft	57	£1,289.34	£1,456.92
48 m <sup>2</sup> Weekly hired motor craft	61	£1,628.64	£1,840.32

## 6. 2023/24 budget proposals

- 6.1. The draft budget for 2023/24 and the financial strategy to 2025/26 are set out in Appendix 6 to provide context.
- 6.2. This year the budget has been prepared by Management Team rather than zero based approach taken in previous years. The main objective of this approach is to manage our resources in context of flat cash National Park Grant and to reduce underspends at the end of the financial year.
- 6.3. The draft budget takes account of the following factors:
- A provisional 5% pay increase for staff being imposed.
  - Rising inflation may reduce the scale of planned works.
  - Boat numbers may reduce when compared with 2022/23 numbers.
  - National Park Grant likely to remain at 2022/23 level.
  - £50,000 will continue to be transferred annually from Navigation reserves to repay the £250,000 payment made in 2020/21 from National Park reserves (second instalment).
  - Maintaining the Navigation reserve at 10% of net expenditure.
- 6.4. Total core Navigation income for 2023/24 is budgeted to be £4,327,110 including £1,333,000 from hire craft tolls and £2,844,000 from private craft tolls. This income takes account of the latest available data for boat numbers. Net Navigation expenditure is budgeted at £4,382,430. This will result in a budget deficit of £55,320, which is balanced by the use of funds from the Navigation reserve. After taking into account the transfer of £37,500 of interest to earmarked reserves, and the second instalment of the £50,000, reserves at the end of March 2024 are forecast to be £555,635, 12.7% of net expenditure for the year. This is an acceptable position given that the Navigation reserves are expected to remain above the recommended minimum of 10%.
- 6.5. Table 6 sets out an overview of the proposed 2023/24 budget, which is provided in more detail in Appendix 6.

**Table 6**

Draft 2023/24 Budget

Source	National Park £	Navigation £	Consolidated £
National Park Grant	(3,414,078)	0	(3,414,078)
Navigation Tolls	0	(4,264,610)	(4,264,610)
Other Income	(62,500)	(62,500)	(125,000)
<b>Total Income</b>	<b>(3,476,578)</b>	<b>(4,327,110)</b>	<b>(7,803,688)</b>

Source	National Park £	Navigation £	Consolidated £
Operations	1,705,512	3,460,713	5,166,225
Strategic Services	1,322,373	400,106	1,722,479
Finance & Support Services	800,502	975,078	1,775,580
Corporate Items	3,417	3,283	6,700
Contributions from earmarked reserves	(392,324)	(456,750)	(849,074)
<b>Net Expenditure</b>	<b>3,439,480</b>	<b>4,382,430</b>	<b>7,821,910</b>
<b>Net (Surplus) / Deficit</b>	<b>(37,098)</b>	<b>55,320</b>	<b>18,222</b>
<b>Opening Reserves (Forecast)</b>	<b>(647,988)</b>	<b>(563,454)</b>	<b>(1,211,442)</b>
(Surplus) / Deficit	(37,098)	55,320	18,222
Interest Transfer	37,500	37,500	75,000
Contribution to National Park Reserve (General)	(135,000)	(135,000)	(270,000)
Closure of CANAPE reserve	(50,000)	50,000	0
<b>Closing Reserves (Forecast)</b>	<b>(832,586)</b>	<b>(555,634)</b>	<b>(1,388,220)</b>

## 7. Operations

- 7.1. The Operations budget has seen an increase to staff costs to reflect the provisional 5% pay increase, subject to negotiations by the NJC. Vessels and Equipment has seen an increase due to rising costs of materials required for repairs and maintenance and the fuel. Practical Maintenance has seen an increase in both income and expenditure for the electricity used at the electric charging pillars. Operational Premises has seen an increase due to the cost of electricity.
- 7.2. As with previous years, however, it is important to recognise that the Operations budget has no capacity to take on additional projects or ad-hoc work in 2023/24.

## 8. Strategic Services

- 8.1. As with the Operations budget, staff costs have increased for the same reasons. Climate Change adaptation remains crucial to the Authority. The draft budget looks to retain the Carbon Reduction Manager post 31 March 2023 and a small operating budget. The post will be funded 67/33% National Park and Navigation. Again there is little capacity to take on additional projects or ad-hoc work.

## 9. Finance and Support Services

- 9.1. As per Operations and Strategic Services staff costs have increased for the same reasons. Finance has seen an increase due to the rising costs of external audit. The Public Sector Auditor Appointments (PSAA) have indicated that for the next contract individual authorities should expect 150% increase on audit fees for 2023/24 onwards. The new scale fees will be published from 30 November 2023. The PSAA have confirmed that EY have been reappointed for the five years from 2023/24 to 2027/28. ICT has seen an increase due to the rising costs of software and licences which are typically rising in line with inflation.

## 10. Central and shared costs and cost apportionment

- 10.1. As set out in paragraph 5.4 the apportionment of costs has been reviewed to reflect the use of those services by National Park and Navigation. Full details of apportionments for all budget lines in 2023/24 are set out in Appendix 6.
- 10.2. During 2022 the triannual valuation of the pension fund was carried out to determine the primary and secondary contributions required for the next three financial years from 1 April 2023. As part of the valuation the Authority has been given the opportunity to prepay these contributions by the Actuary. The Authority has taken investment advice on this and it is proposed that the Authority should continue to pay over instalments monthly as the potential savings can be matched through current interest rate forecasts. Also as part of the valuation the Authority's lump sum payment (secondary contribution) which was previously paid over annually has moved to a negative percentage of pay due to the improved funding position. This means this annual payment will no longer be required from 2023/24 and consolidated into the monthly percentage of pay instead.
- 10.3. The overall split of total income in 2023/24 remains broadly the same, 47% National Park and 53% Navigation.
- 10.4. Table 7 provides further details of central and shared costs. These are not overheads costs. They reflect the areas examined by the Resource Allocation Working Group within the budgets of Operations Strategic Services, and Finance and Support Services directorates.

**Table 7**

## Central and shared costs

Year	Central and Shared Costs £000's	Pension <sup>1</sup> & apprenticeship levy costs £000's	Total £000's	Percentage split of central and shared costs	Total Core Income £000's	Central and shared costs as percentage of core income
2022/23 National Park	1,718	95	1,813	61%	(3,459)	52%
2022/23 Navigation	1,102	54	1,156	39%	(3,840)	30%
<b>2022/23 Consolidated</b>	<b>2,820</b>	<b>149</b>	<b>2,969</b>	<b>100%</b>	<b>(7,299)</b>	<b>41%</b>
2023/24 National Park	1,485	3	1,488	51%	(3,477)	43%
2023/24 Navigation	1,411	3	1,414	49%	(4,327)	33%
<b>2023/24 Consolidated</b>	<b>2,896</b>	<b>7</b>	<b>2,903</b>	<b>100%</b>	<b>(7,804)</b>	<b>37%</b>
2024/25 National Park	1,411	4	1,415	51%	(3,477)	41%
2024/25 Navigation	1,368	4	1,372	49%	(4,540)	30%
<b>2024/25 Consolidated</b>	<b>2,779</b>	<b>8</b>	<b>2,787</b>	<b>100%</b>	<b>(8,017)</b>	<b>35%</b>
2025/26 National Park	1,430	4	1,434	51%	(3,464)	41%
2025/26 Navigation	1,390	4	1,394	49%	(4,684)	30%

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<sup>1</sup> The annual lump sum deficit will be consolidated into the monthly contribution from 2023/24 onwards as part of the latest triannual valuation.

<b>Year</b>	<b>Central and Shared Costs £000's</b>	<b>Pension<sup>1</sup> &amp; apprenticeship levy costs £000's</b>	<b>Total £000's</b>	<b>Percentage split of central and shared costs</b>	<b>Total Core Income £000's</b>	<b>Central and shared costs as percentage of core income</b>
<b>2025/26 Consolidated</b>	<b>2,820</b>	<b>8</b>	<b>2,828</b>	<b>100%</b>	<b>(8,148)</b>	<b>35%</b>

10.5. Central and shared costs which have been reviewed, in line with the work of the Resource Allocation Working Group, 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 staff training; governance and member's allowances; and the Chief Executive. All of these 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.

## 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:

- Navigation tolls will be collected in line with the budget and boat numbers will remain as forecast;
- Salary negotiations for 2023/24 will be in line with the 5% budgeted, subject to negotiations with the NJC;
- Staffing levels will remain at 100% of budget. Staff turnover may result in timing differences between vacancy and appointment. Where these savings arise, the forecast will be adjusted accordingly;
- The forecast outturn position for 2022/23 will be delivered in line with budget holders' projections;
- The second instalment of £50,000 being transferred back to the National Park reserve.
- Upon final receipt of the CANAPE project the reserve will be closed and the balance transferred to National Park and Navigation.

11.2. A detailed sensitivity analysis for some of these key assumptions is set out below in table 8.

**Table 8**

Budget sensitivity analysis

<b>Assumption</b>	<b>Change in assumption</b>	<b>Approximate financial impact of change £ (+/-)</b>
National Park Budget for 2022/23 will be delivered in line with forecast outturn	1% under/overspend against National Park budget	37,000
Navigation Budget for 2022/23 will be delivered in line with forecast outturn	1% under/overspend against Navigation budget	40,000
Overall salary increase of 5% in 2023/24	1% change in salary inflation	54,000
Boat numbers and distribution remain as predicted in 2023/24	1% change in navigation toll income	42,000
National Park Grant in line with current allocation and no further reductions in 2023/24	1% under/overspend against National Park budget	34,000
Inflation	1% increase on non-salary budgets	21,000

## 12. Earmarked Reserves

12.1. The Authority's earmarked reserve strategy for the period 2023/24 to 2025/26 is set out in Appendix 7. The strategy details the actual balance of earmarked reserves at the end of November 2022, 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 2025/26.

12.2. Navigation earmarked reserves stand at £1,486,437 at the end of November 2022 and are forecast to decrease (to £1,404,085) by the end of the financial year due to the planned purchase of three vehicles.

12.3. Appendix 7 reflects the contributions to reserves allowed for in the budget and financial strategy set out in Appendix 6. Planned expenditure from reserves is itemised within Appendix 7 and includes in 2023/24:

- Replacement of five vehicles;
- Replacement fen excavator, field shelter and pony trailer;
- Replacement of Ranger launch;

- Repairs to How Hill boat shed;
- Solar panels and re-piling at Dockyard;
- Initial exploratory work on the tolls system; and
- Closing expenditure for the CANAPE project.

12.4. Planned expenditure from earmarked reserves in 2024/25 and 2025/25 includes the replacement of three further vehicles.

12.5. Taking account of all these items, the forecast balance of navigation earmarked reserves at the end of 2025/26 is £1,354,330, although it should be noted that expenditure plans for 2024/25 and beyond are likely to be refined again when the financial strategy for 2024/25 is developed later on this year.

12.6. In 2023/24 the final payment from the CANAPE project will have been received. Any surplus balance will need to be redistributed 50:50 between national park and navigation reserves. The exact amount is currently difficult to forecast given the income is received in Euros and there is uncertainty surrounding the exchange rate, so the figure included in Appendix 7 should not be seen as absolute.

## 13. Social, economic and environmental implications

13.1. Previous 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 and the cost of living crisis 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.

## 14. Risk implications

14.1. Loss of income is identified in the Corporate risk register under risk number four. This is a significant risk to the Authority, table 8 highlights the impact of a 1% movement.

## 15. Conclusion

15.1. Rapid inflation and the cost of living crisis are making budgeting difficult for families, our boat owners, the hire boat companies and the Broads Authority. The budget outlined in this report is important in putting the organisation on a firm financial footing to continue to maintain and enhance the navigation in a sustainable way, balancing income and expenditure going forward.

15.2. The draft budget presented here incorporates the navigation charges for 2023/24 and is designed to allow the Authority to continue to deliver priority navigation activities at

the required level, while making prudent provision for asset maintenance over the life of the strategy and beyond. Minor adjustments have also been made reflecting the latest staffing forecasts. As a result of all these factors, there is no capacity within the budget for additional projects.

- 15.3. The National Park part of the budget shows a small surplus for the next three years which will cushion the impact of further flat cash settlements from DEFRA. This will result in a reserve balance of £832,586 at the end of 2023/24. While confirmation on the settlement is awaited, figures for 2023/24 onwards should be viewed with a high degree of uncertainty. The impact of any change (positive or negative) will need careful consideration to make sure National Park expenditure is sustainable.
- 15.4. It is important to recognise that the budget as a whole is highly sensitive to changes in salary inflation, with a significant proportion of the budget being made up of staff costs. The budget is based on a 5% increase in salaries for the period April 2023 to March 2024. There continues to be uncertainty about the likely award.
- 15.5. For navigation the deficit of £55,320 allowed for in the 2023/24 budget will be balanced by using funds held within the Navigation reserve and will continue to maintain the reserve above the 10%. The impact of rising inflation should also not be underestimated and its effect on purchasing materials and energy. The investigations into solar power at the dockyard may mitigate some of these rising costs.
- 15.6. On the Navigation side of the budget, expenditure is being balanced via the use of reserves. The level of reserves held by the Authority provides a short-term solution to increasing costs and allows time to plan for achievable medium-term savings that will benefit both sides of the budget whilst maintaining appropriate minimum level of reserves.
- 15.7. As in previous years, it remains the case that the indicative tolls increase in 2024/25 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 to outturn figures for 2022/23.

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[Broads Plan](#) strategic actions: C1, C2, C3, C4

Appendix 1 – Boat numbers as at 1<sup>st</sup> November 2022

Appendix 2 – Review of Shared Costs

Appendix 3 – Options for Proposed Navigation Charges by Vessel Size and Type

Appendix 4 – Navigation actual income and expenditure charts to 30 November 2022

Appendix 5 – Financial monitor: Navigation income and expenditure 2022/23

Appendix 6 – 2023/24 Budget and Financial Strategy to 2025/26

Appendix 7 – Earmarked reserves 2022/23 for budget

## Appendix 1 – Boat Numbers at 1 November 2022

**Table 1** Private Boats

<b>Class of Private Boats</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change</b>	<b>% Change</b>
Motor Cruisers	4,967	5,059	5,091	5,086	5,110	5,079	5,083	5,004	5,237	5,142	-95	-1.81%
Auxiliary Yachts	1,166	1,168	1,152	1,127	1,132	1,093	1,107	965	1,048	1,024	-24	-2.29%
Day Launches	521	514	504	495	556	574	558	562	582	600	18	3.09%
Outboard Dinghies	1,043	1,062	1,016	962	1,064	1,060	1,058	1,051	1,140	1,185	45	3.95%
Workboats	188	180	172	156	158	156	153	144	142	166	24	16.9%
Passenger Vessel SPB	0	0	0	0	22	21	23	13	19	20	1	5.26%
<b>Total Motor Boats</b>	<b>7,885</b>	<b>7,983</b>	<b>7,935</b>	<b>7,826</b>	<b>8,042</b>	<b>7,983</b>	<b>7,982</b>	<b>7,739</b>	<b>8,168</b>	<b>8,137</b>	<b>-31</b>	<b>-0.38%</b>
Sailing Craft	1,214	1,230	1,191	1,107	1,076	1,081	1,023	844	920	861	-59	-6.41%
Rowing Craft	1,636	1,578	1,532	1,513	1,483	1,513	1,545	1,800	2,039	2,054	15	0.74%
Houseboats	33	27	33	45	45	49	52	49	52	67	15	28.85%
<b>Total Unpowered Boats</b>	<b>2,883</b>	<b>2,835</b>	<b>2,756</b>	<b>2,665</b>	<b>2,604</b>	<b>2,643</b>	<b>2,620</b>	<b>2,693</b>	<b>3,011</b>	<b>2,982</b>	<b>-29</b>	<b>-0.96%</b>
<b>Total</b>	<b>10,768</b>	<b>10,818</b>	<b>10,691</b>	<b>10,491</b>	<b>10,646</b>	<b>10,626</b>	<b>10,602</b>	<b>10,432</b>	<b>11,179</b>	<b>11,119</b>	<b>-60</b>	<b>-0.54%</b>

**Table 2** Hire Boats

<b>Class of Hire Boats</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Change</b>	<b>% Change</b>
Motor Cruisers	869	842	821	789	802	806	801	734	729	673	-56	-7.68%
Auxiliary Yachts	46	47	43	44	45	46	44	39	45	45	-	0.00%
<b>Total All cabin hire boats</b>	<b>915</b>	<b>889</b>	<b>864</b>	<b>833</b>	<b>847</b>	<b>852</b>	<b>845</b>	<b>773</b>	<b>774</b>	<b>718</b>	<b>-56</b>	<b>-7.24%</b>
Day launches	289	299	290	295	290	301	297	261	326	363	37	11.35%
Outboard Dinghies	7	8	10	11	9	9	8	4	4	4	-	0.00%
Passenger Vessels MCA	11	10	10	6	6	6	6	5	6	6	-	0.00%
Passenger Vessels SPB	0	0	0	0	6	7	7	4	8	8	-	0.00%
<b>Total Motor Boats</b>	<b>1,222</b>	<b>1,206</b>	<b>1,174</b>	<b>1,145</b>	<b>1,158</b>	<b>1,175</b>	<b>1,163</b>	<b>1,047</b>	<b>1,118</b>	<b>1,099</b>	<b>-19</b>	<b>-1.70%</b>
Sailing Craft	109	110	108	102	101	95	87	74	88	73	-15	-17.05%
Rowing Craft	188	175	184	192	191	194	193	182	227	230	3	1.32%
Houseboats	16	16	16	16	28	26	26	27	27	28	1	3.70%
<b>Total</b>	<b>1,535</b>	<b>1,507</b>	<b>1,482</b>	<b>1,455</b>	<b>1,478</b>	<b>1,490</b>	<b>1,469</b>	<b>1,330</b>	<b>1,460</b>	<b>1,430</b>	<b>-30</b>	<b>-2.05%</b>

## Appendix 2 – Review of Shared Costs

**Table 1**

Review of shared costs

<b>Service</b>	<b>Current</b>	<b>Revised</b>	<b>Evidence for allocation</b>
Operations Management	67:33	40:60	Safety, hire boat licensing and liaison
Rangers	30:70	20:80	Based on time spent on tasks
Ecologists	80:20	83:17	Based on time spent on tasks
Rivers Engineer	20:80	0:100	All Navigation activity
Safety	33:67	30:70	Boat Safety and licensing predominate
Yacht Stations	25:75	0:100	Main role navigation safety
HR	59:41	52:48	Based on headcount
ICT	67:33	52:48	Based on headcount
Visitor Centres (Ranworth)	100:0	28:72	Based on income for charging for moorings
Yare House	71:29	66:34	Based on occupancy
Finance	53:47	44:56	Based on expenditure
Governance, Members Allowances and Expenses	67:33	44:56	Based on expenditure

## Appendix 3 – Schedule of Proposed Navigation Charges by Vessel Size and Type

**Table 1**

Category 1 – Weekly hired motor craft

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
9	1	305.37	39.69
12	13	407.16	52.92
13	1	441.09	57.33
15	4	508.95	66.15
17	1	576.81	74.97
18	4	610.74	79.38
19	2	644.67	83.79
20	5	678.60	88.20
21	8	712.53	92.61
22	14	746.46	97.02
23	2	780.39	101.43
24	1	814.32	105.84
25	3	848.25	110.25
26	11	882.18	114.66
27	8	916.11	119.07
28	33	950.04	123.48
29	14	983.97	127.89
30	22	1017.90	132.30
31	8	1051.83	136.71
32	10	1085.76	141.12
33	17	1119.69	145.53
34	15	1153.62	149.94
35	18	1187.55	154.35
36	16	1221.48	158.76
37	35	1255.41	163.17

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
38	57	1289.34	167.58
39	36	1323.27	171.99
40	25	1357.20	176.40
41	14	1391.13	180.81
42	22	1425.06	185.22
43	10	1458.99	189.63
44	49	1492.92	194.04
45	3	1526.85	198.45
46	40	1560.78	202.86
47	5	1594.71	207.27
48	61	1628.64	211.68
49	2	1662.57	216.09
50	21	1696.50	220.50
51	24	1730.43	224.91
52	29	1764.36	229.32
54	3	1832.22	238.14

**Table 2**

Category 2 – Weekly hired motor craft electric

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
40	1	934.00	121.60
41	1	957.35	124.64
48	3	1120.80	145.92
51	1	1190.85	155.04

**Table 3**

Category 3 – Day hired boats

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
5	4	259.55	33.75
6	12	311.46	40.50

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
7	2	363.37	47.25
8	15	415.28	54.00
9	21	467.19	60.75
10	49	519.10	67.50
11	48	571.01	74.25
12	74	622.92	81.00
13	23	674.83	87.75
14	7	726.74	94.50
15	11	778.65	101.25
16	2	830.56	108.00
17	2	882.47	114.75
19	2	986.29	128.25
20	6	1038.20	135.00
21	6	1090.11	141.75
22	2	1142.02	148.50
25	1	1297.75	168.75

**Table 4**

Category 4 – Day hired electric boats

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
5	5	167.75	33.10
7	5	234.85	46.34
8	2	268.40	52.96
9	4	301.95	59.58
10	15	335.50	66.20
11	22	369.05	72.82
12	7	402.60	79.44
13	1	436.15	86.06
14	3	469.70	92.68

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
15	6	503.25	99.30
17	2	570.35	112.54
19	2	637.45	125.78
21	2	704.55	139.02

**Table 5**

Category 5 – MCA passenger boats and small passenger boats

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
7	1	312.55	40.60
8	1	357.20	46.40
9	1	401.85	52.20
11	1	491.15	63.80
16	1	714.40	92.80
23	2	1026.95	133.40
37	1	1652.05	214.60
72	2	3214.80	417.60
84	1	3750.60	487.20
89	2	3973.85	516.20
98	1	4375.70	568.40

**Table 6**

Category 6 – Motorised sailing craft for hire

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
13	1	358.02	46.54
16	2	440.64	57.28
17	1	468.18	60.86
18	2	495.72	64.44
19	1	523.26	68.02
21	4	578.34	75.18
22	1	605.88	78.76

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
23	4	633.42	82.34
24	3	660.96	85.92
25	9	688.50	89.50
26	5	716.04	93.08
29	1	798.66	103.82
30	2	826.20	107.40
34	1	936.36	121.72
35	2	963.90	125.30

**Table 7**

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

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
5	47	100.70	13.10
7	1	140.98	18.34
10	2	201.40	26.20
11	11	221.54	28.82
14	4	281.96	36.68
16	10	322.24	41.92
22	4	443.08	57.64

**Table 8**

Category 8 - House boats for hire

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
22	1	378.40	49.28
23	1	395.60	51.52
24	1	412.80	53.76
25	1	430.00	56.00
28	2	481.60	62.72
29	2	498.80	64.96
31	1	533.20	69.44

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
34	1	584.80	76.16
35	2	602.00	78.40
36	5	619.20	80.64
39	3	670.80	87.36
40	2	688.00	89.60
42	1	722.40	94.08
43	4	739.60	96.32
66	1	1135.20	147.84

**Table 9**

Category 9 – Rowing boats, canoes etc. for hire

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
All	230	75.57	9.82

**Table 10**

Category 10 – Private motor boats

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
5	757	75.30	9.80
6	264	90.36	11.76
7	186	105.42	13.72
8	158	120.48	15.68
9	162	135.54	17.64
10	171	150.60	19.60
11	232	165.66	21.56
12	243	180.72	23.52
13	145	195.78	25.48
14	177	210.84	27.44
15	250	225.90	29.40
16	234	240.96	31.36
17	108	256.02	33.32

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
18	142	271.08	35.28
19	121	286.14	37.24
20	127	301.20	39.20
21	211	316.26	41.16
22	317	331.32	43.12
23	285	346.38	45.08
24	106	361.44	47.04
25	93	376.50	49.00
26	101	391.56	50.96
27	103	406.62	52.92
28	191	421.68	54.88
29	137	436.74	56.84
30	118	451.80	58.80
31	89	466.86	60.76
32	58	481.92	62.72
33	102	496.98	64.68
34	121	512.04	66.64
35	112	527.10	68.60
36	69	542.16	70.56
37	102	557.22	72.52
38	118	572.28	74.48
39	90	587.34	76.44
40	62	602.40	78.40
41	102	617.46	80.36
42	73	632.52	82.32
43	51	647.58	84.28
44	29	662.64	86.24
45	20	677.70	88.20
46	77	692.76	90.16

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
47	29	707.82	92.12
48	27	722.88	94.08
49	13	737.94	96.04
50	15	753.00	98.00
51	10	768.06	99.96
52	8	783.12	101.92
53	5	798.18	103.88
54	18	813.24	105.84
55	9	828.30	107.80
56	2	843.36	109.76
57	6	858.42	111.72
59	1	888.54	115.64
60	6	903.60	117.60
62	7	933.72	121.52
63	2	948.78	123.48
64	2	963.84	125.44
66	2	993.96	129.36
67	3	1009.02	131.32
68	1	1024.08	133.28
69	3	1039.14	135.24
70	2	1054.20	137.20
74	1	1114.44	145.04
75	1	1129.50	147.00
76	2	1144.56	148.96
78	1	1174.68	152.88
79	1	1189.74	154.84
85	1	1280.10	166.60
86	1	1295.16	168.56
105	2	1581.30	205.80

**Table 11**

Category 11 – Electric private motor boats

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
5	220	57.55	7.50
6	21	69.06	9.00
7	15	80.57	10.50
8	16	92.08	12.00
9	15	103.59	13.50
10	4	115.10	15.00
11	8	126.61	16.50
12	5	138.12	18.00
13	7	149.63	19.50
14	2	161.14	21.00
15	3	172.65	22.50
16	3	184.16	24.00
19	2	218.69	28.50
20	1	230.20	30.00
21	2	241.71	31.50
22	3	253.22	33.00
27	1	310.77	40.50
28	1	322.28	42.00
30	1	345.30	45.00
31	1	356.81	46.50
39	1	448.89	58.50

**Table 12**

Category 12 – Motorised sailing craft

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
6	11	66.84	8.70
7	22	77.98	10.15
8	44	89.12	11.60

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
9	18	100.26	13.05
10	57	111.40	14.50
11	76	122.54	15.95
12	82	133.68	17.40
13	55	144.82	18.85
14	56	155.96	20.30
15	56	167.10	21.75
16	63	178.24	23.20
17	105	189.38	24.65
18	54	200.52	26.10
19	18	211.66	27.55
20	59	222.80	29.00
21	37	233.94	30.45
22	23	245.08	31.90
23	13	256.22	33.35
24	10	267.36	34.80
25	13	278.50	36.25
26	11	289.64	37.70
27	8	300.78	39.15
28	4	311.92	40.60
29	5	323.06	42.05
30	2	334.20	43.50
37	1	412.18	53.65

**Table 13**

Category 13 – Private sailing craft and electric motorised sailing craft

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
5	362	46.00	6.00
6	70	55.20	7.20

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
7	44	64.40	8.40
8	99	73.60	9.60
9	32	82.80	10.80
10	46	92.00	12.00
11	155	101.20	13.20
12	43	110.40	14.40
13	14	119.60	15.60
14	23	128.80	16.80
15	5	138.00	18.00
16	6	147.20	19.20
17	9	156.40	20.40
18	9	165.60	21.60
19	6	174.80	22.80
20	5	184.00	24.00
21	9	193.20	25.20
22	1	202.40	26.40
23	3	211.60	27.60
25	1	230.00	30.00
26	1	239.20	31.20
27	2	248.40	32.40
28	1	257.60	33.60
32	1	294.40	38.40

**Table 14**

Category 14 – Private houseboats

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
11	2	65.23	8.47
12	3	71.16	9.24
13	2	77.09	10.01

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
15	1	88.95	11.55
17	2	100.81	13.09
19	3	112.67	14.63
20	4	118.60	15.40
21	1	124.53	16.17
24	1	142.32	18.48
26	1	154.18	20.02
27	3	160.11	20.79
28	3	166.04	21.56
29	1	171.97	22.33
30	1	177.90	23.10
31	1	183.83	23.87
32	1	189.76	24.64
33	5	195.69	25.41
35	2	207.55	26.95
36	3	213.48	27.72
37	1	219.41	28.49
38	2	225.34	29.26
40	4	237.20	30.80
41	2	243.13	31.57
43	1	254.99	33.11
44	1	260.92	33.88
45	2	266.85	34.65
46	1	272.78	35.42
48	2	284.64	36.96
49	1	290.57	37.73
50	1	296.50	38.50
52	1	308.36	40.04
61	2	361.73	46.97

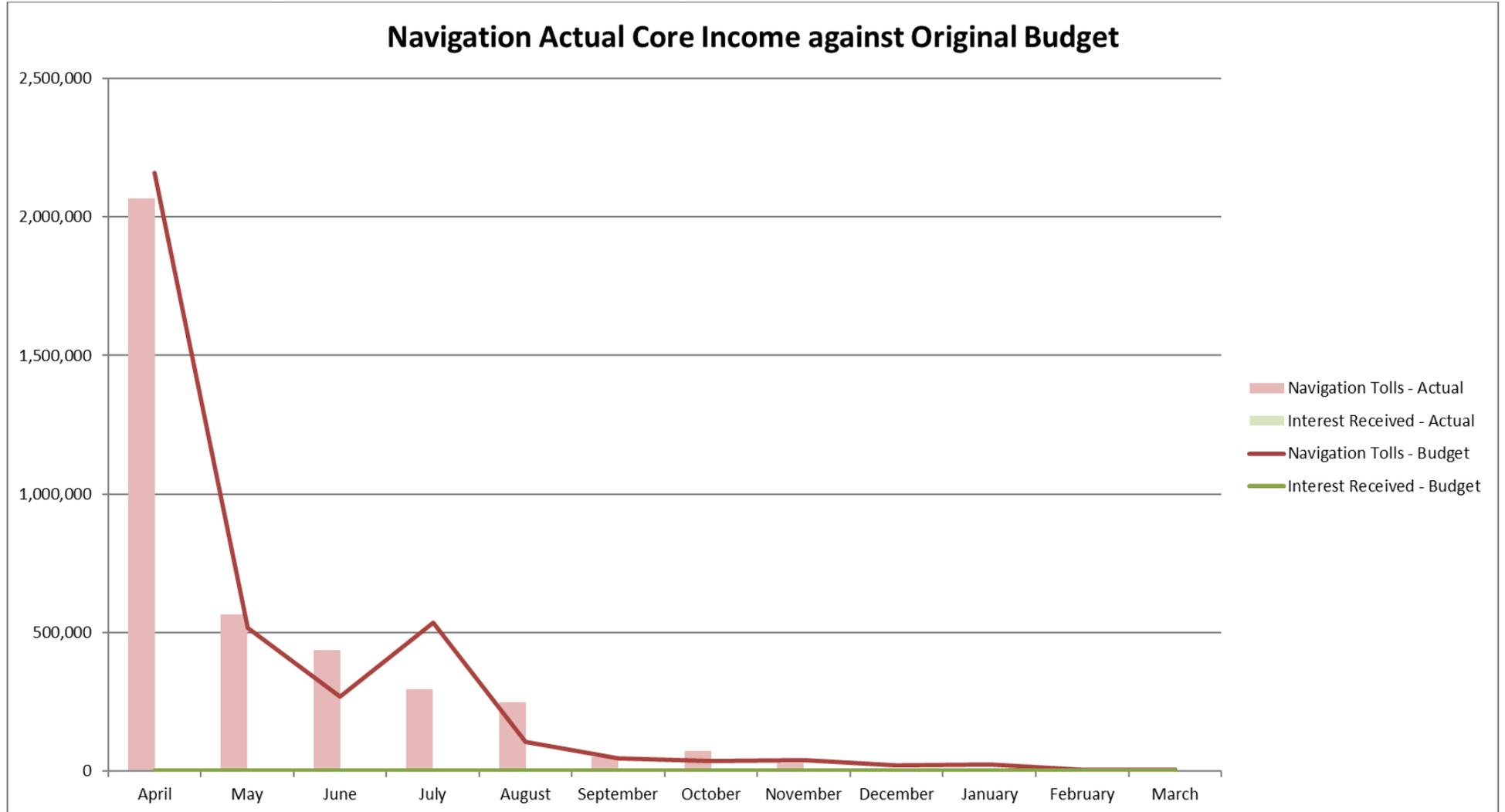
Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
62	1	367.66	47.74
69	2	409.17	53.13
81	1	480.33	62.37
104	1	616.72	80.08
110	1	652.30	84.70

**Table 15**

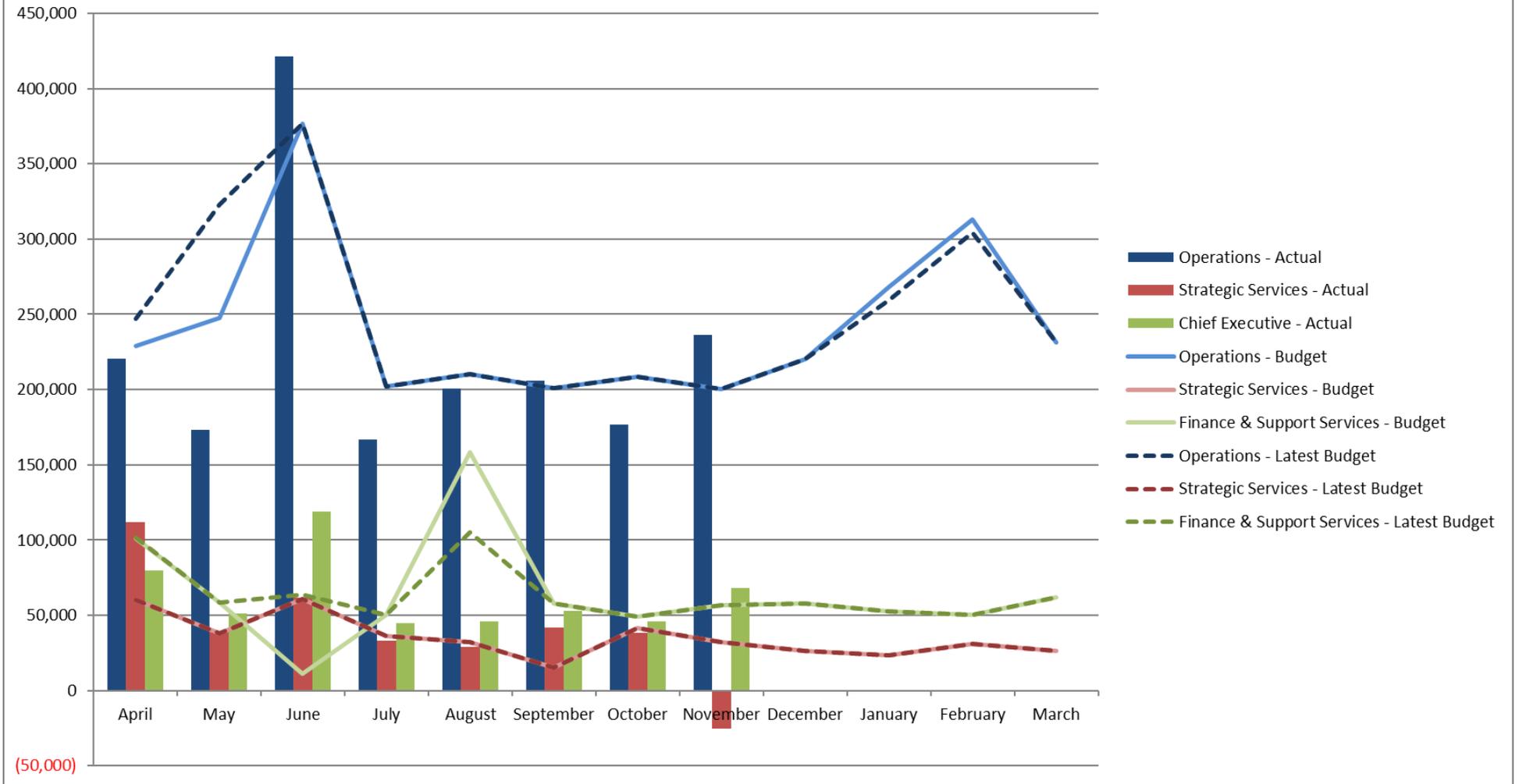
Category 15 – Private rowing boats, canoes etc.

Size in Meter <sup>2</sup>	Number of craft (1 Nov 22)	Toll 2022/23 £	Difference in cash (£) terms
All	2054	37.78	4.91

## Appendix 4 – Navigation actual income and expenditure charts to 30 November 2022



### Navigation Net Actual Expenditure against Original and Latest Budget



## Appendix 5 – Financial monitor: Navigation income and expenditure 2022/23

**Table 1**

Income

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Total Income</b>	<b>(3,758,390)</b>	<b>0</b>	<b>(3,758,390)</b>	<b>(3,840,390)</b>	<b>+ 82,000</b>
National Park Grant	0	0	0	0	0
Hire Craft Tolls	(1,186,000)	0	(1,186,000)	(1,198,000)	+ 12,800
Private Craft Tolls	(2,489,000)	0	(2,489,000)	(2,516,200)	+ 27,200
Short Visit Tolls	(48,000)	0	(48,000)	(48,000)	0
Other Toll Income	(32,390)	0	(32,390)	(32,390)	0
Interest	(3,000)	0	(3,000)	(45,000)	+ 42,000

**Table 2**  
Operations

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Total Operations</b>	<b>3,027,532</b>	<b>75,000</b>	<b>3,102,532</b>	<b>2,959,323</b>	<b>+ 143,209</b>
<b>Construction and Maintenance Salaries</b>	<b>865,960</b>	<b>0</b>	<b>865,960</b>	<b>897,584</b>	<b>- 31,624</b>
Salaries	867,190	0	867,190	897,639	- 30,449
Expenditure	(1,230)	0	(1,230)	(55)	- 1,175
<b>Equipment, Vehicles &amp; Vessels</b>	<b>511,452</b>	<b>0</b>	<b>511,452</b>	<b>368,732</b>	<b>+ 142,720</b>
Income	(9,590)	0	(9,590)	(9,800)	+ 210
Expenditure	521,042	0	521,042	378,532	+ 142,510
<b>Water Management</b>	<b>76,840</b>	<b>0</b>	<b>76,840</b>	<b>76,840</b>	<b>+ 0</b>
Expenditure	76,840	0	76,840	76,840	+ 0
<b>Land Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>+ 0</b>
Income	0	0	0	0	+ 0
Expenditure	0	0	0	0	+ 0
<b>Practical Maintenance</b>	<b>413,865</b>	<b>75,000</b>	<b>488,865</b>	<b>488,440</b>	<b>+ 425</b>
Income	(11,000)	0	(11,000)	(11,425)	+ 425
Expenditure	424,865	75,000	499,865	499,865	+ 0
<b>Waterways and Recreation Strategy</b>	<b>30,050</b>	<b>0</b>	<b>30,050</b>	<b>31,210</b>	<b>- 1,160</b>

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
Salaries	21,050	0	21,050	22,210	- 1,160
Expenditure	9,000	0	9,000	9,000	+ 0
<b>Project Funding</b>	<b>1,089</b>	<b>0</b>	<b>1,089</b>	<b>1,089</b>	<b>+ 0</b>
Income	0	0	0	0	+ 0
Expenditure	0	0	0	0	+ 0
Pension Payments	1,089	0	1,089	1,089	+ 0
<b>Ranger Services</b>	<b>786,212</b>	<b>0</b>	<b>786,212</b>	<b>774,393</b>	<b>+ 11,819</b>
Income	0	0	0	0	+ 0
Salaries	606,599	0	606,599	615,179	- 8,580
Expenditure	179,438	0	179,438	159,039	+ 20,399
Pension Payments	175	0	175	175	+ 0
<b>Safety</b>	<b>84,035</b>	<b>0</b>	<b>84,035</b>	<b>96,035</b>	<b>- 12,000</b>
Income	(1,000)	0	(1,000)	(1,000)	+ 0
Salaries	59,303	0	59,303	61,918	- 2,615
Expenditure	25,732	0	25,732	35,117	- 9,385
<b>Premises</b>	<b>133,133</b>	<b>0</b>	<b>133,133</b>	<b>99,827</b>	<b>+ 33,306</b>
Income	(2,450)	0	(2,450)	(3,570)	+ 1,120
Expenditure	135,583	0	135,583	103,397	+ 32,186

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Operations Management and Administration</b>	<b>48,371</b>	<b>0</b>	<b>48,371</b>	<b>48,648</b>	<b>- 277</b>
Salaries	45,566	0	45,566	45,843	- 277
Expenditure	2,805	0	2,805	2,805	+ 0
<b>Premises - Head Office</b>	<b>76,525</b>	<b>0</b>	<b>76,525</b>	<b>76,525</b>	<b>+ 0</b>
Income	0	0	0	0	+ 0
Expenditure	76,525	0	76,525	76,525	+ 0

**Table 3**  
Strategic Services

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Total Strategic Services</b>	<b>332,861</b>	<b>0</b>	<b>332,861</b>	<b>342,682</b>	<b>- 9,822</b>
<b>Development Management</b>	<b>4,484</b>	<b>0</b>	<b>4,484</b>	<b>4,576</b>	<b>- 92</b>
Income	0	0	0	0	+ 0
Salaries	4,484	0	4,484	4,576	- 92
Expenditure	0	0	0	0	+ 0
Pension Payments	0	0	0	0	+ 0
<b>Strategy and Projects Salaries</b>	<b>10,231</b>	<b>0</b>	<b>10,231</b>	<b>9,988</b>	<b>+ 243</b>
Income	0	0	0	0	+ 0
Salaries	10,231	0	10,231	9,988	+ 243
Expenditure	0	0	0	0	+ 0
<b>Strategy and Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>+ 0</b>
Expenditure	0	0	0	0	+ 0
<b>Biodiversity Strategy</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>+ 0</b>
Income	0	0	0	0	+ 0
Expenditure	0	0	0	0	+ 0
<b>Human Resources</b>	<b>61,750</b>	<b>0</b>	<b>61,750</b>	<b>70,475</b>	<b>- 8,725</b>

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
Income	0	0	0	(259)	+ 259
Salaries	37,704	0	37,704	46,687	- 8,984
Expenditure	24,047	0	24,047	24,047	+ 0
<b>Volunteers</b>	<b>29,320</b>	<b>0</b>	<b>29,320</b>	<b>30,132</b>	<b>- 812</b>
Salaries	21,560	0	21,560	22,372	- 812
Expenditure	7,760	0	7,760	7,760	+ 0
<b>Communications</b>	<b>83,710</b>	<b>0</b>	<b>83,710</b>	<b>85,944</b>	<b>- 2,234</b>
Income	0	0	0	0	+ 0
Salaries	73,435	0	73,435	75,669	- 2,234
Expenditure	10,275	0	10,275	10,275	+ 0
<b>Visitor Centres and Yacht Stations</b>	<b>110,343</b>	<b>0</b>	<b>110,343</b>	<b>106,088</b>	<b>+ 4,255</b>
Income	(69,450)	0	(69,450)	(69,450)	+ 0
Salaries	146,955	0	146,955	142,700	+ 4,255
Expenditure	32,838	0	32,838	32,838	+ 0
<b>Strategic Services Management and Administration</b>	<b>33,023</b>	<b>0</b>	<b>33,023</b>	<b>35,480</b>	<b>- 2,457</b>
Salaries	33,885	0	33,885	36,342	- 2,457
Expenditure	(862)	0	(862)	(862)	+ 0

**Table 4**

## Finance &amp; Support Services

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Total Finance &amp; Support Services</b>	<b>766,562</b>	<b>0</b>	<b>766,562</b>	<b>751,727</b>	<b>+ 14,835</b>
<b>Legal</b>	<b>26,000</b>	<b>0</b>	<b>26,000</b>	<b>24,000</b>	<b>+ 2,000</b>
Income	(4,000)	0	(4,000)	(6,000)	+ 2,000
Expenditure	30,000	0	30,000	30,000	+ 0
<b>Governance</b>	<b>82,487</b>	<b>0</b>	<b>82,487</b>	<b>76,114</b>	<b>+ 6,373</b>
Salaries	57,110	0	57,110	56,215	+ 895
Expenditure	25,377	0	25,377	19,899	+ 5,478
<b>Chief Executive</b>	<b>49,558</b>	<b>0</b>	<b>49,558</b>	<b>49,043</b>	<b>+ 515</b>
Salaries	49,162	0	49,162	48,648	+ 515
Expenditure	396	0	396	396	+ 0
<b>Asset Management</b>	<b>72,886</b>	<b>0</b>	<b>72,886</b>	<b>66,602</b>	<b>+ 6,285</b>
Income	(3,000)	0	(3,000)	(3,000)	+ 0
Salaries	21,587	0	21,587	22,302	- 716
Expenditure	54,300	0	54,300	47,300	+ 7,000
<b>Finance and Insurance</b>	<b>211,369</b>	<b>0</b>	<b>211,369</b>	<b>212,829</b>	<b>- 1,460</b>
Salaries	117,310	0	117,310	118,770	- 1,460

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
Expenditure	94,059	0	94,059	94,059	+ 0
<b>Collection of Tolls</b>	<b>193,760</b>	<b>0</b>	<b>193,760</b>	<b>195,220</b>	<b>- 1,460</b>
Salaries	182,760	0	182,760	184,220	- 1,460
Expenditure	11,000	0	11,000	11,000	+ 0
<b>ICT</b>	<b>130,502</b>	<b>0</b>	<b>130,502</b>	<b>127,918</b>	<b>+ 2,584</b>
Income	0	0	0	0	+ 0
Salaries	66,845	0	66,845	68,073	- 1,228
Expenditure	63,657	0	63,657	59,846	+ 3,812

**Table 5**  
Projects and Corporate items

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Total Projects and Corporate Items</b>	<b>25,622</b>	<b>0</b>	<b>25,622</b>	<b>26,421</b>	<b>- 799</b>
Partnerships / HLF	(27,341)	0	(27,341)	(27,341)	+ 0
Income	(46,891)	0	(46,891)	(46,891)	+ 0
Salaries	14,945	0	14,945	15,250	- 305
Expenditure	4,605	0	4,605	4,300	+ 305

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Corporate Items</b>	<b>52,962</b>	<b>0</b>	<b>52,962</b>	<b>53,761</b>	<b>- 799</b>
Expenditure	2,162	0	2,162	2,961	- 799
Pension Payments	50,800	0	50,800	50,800	+ 0

**Table 6**

Contributions from earmarked reserves

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Total Contributions from Earmarked Reserves</b>	<b>(257,067)</b>	<b>0</b>	<b>(257,067)</b>	<b>(33,076)</b>	<b>- 223,991</b>
<b>Earmarked Reserves</b>	<b>(257,067)</b>	<b>0</b>	<b>(257,067)</b>	<b>(33,076)</b>	<b>- 223,991</b>
Expenditure	(257,067)	0	(257,067)	(33,076)	- 223,991

**Table 7**

Net (Surplus) / Deficit

Row Labels	Original budget (Navigation) £	Budget adjustments (Navigation) £	Latest Available Budget (Navigation) £	Forecast outturn (Navigation) £	Forecast outturn variance (Navigation) £
<b>Grand Total</b>	<b>137,119</b>	<b>75,000</b>	<b>212,119</b>	<b>206,686</b>	<b>+ 5,433</b>

Row Labels	2021/22			2022/23			2023/24			2024/25			2025/26			2023/24 Apportionment				
	National Park 2021/22 (Actual)	Navigation 2021/22 (Actual)	Consolidated 2021/22 (Actual)	National Park 2021/22 (Latest Available Budget)	Navigation 2021/22 (Latest Available Budget)	Consolidated 2021/22 (Latest Available Budget)	National Park 2022/23 (Forecast)	Navigation 2022/23 (Forecast)	Consolidated 2022/23 (Forecast)	National Park 2023/24 (Budget)	Navigation 2023/24 (Budget)	Consolidated 2023/24 (Budget)	National Park 2024/25 (budget)	Navigation 2024/25 (Budget)	Consolidated 2024/25 (Budget)	National Park 2025/26 (Budget)	Navigation 2025/26 (Budget)	Consolidated 2025/26 (Budget)	National Park	Navigation
<b>Income</b>																				
<b>Income</b>																				
National Park Grant	(3,414,078)	0	(3,414,078)	(3,414,078)	0	(3,414,078)	(3,414,078)	0	(3,414,078)	(3,414,078)	0	(3,414,078)	(3,414,078)	0	(3,414,078)	(3,414,078)	0	(3,414,078)	100%	0%
Hire Craft Tolls	0	(1,197,763)	(1,197,763)	0	(1,186,000)	(1,186,000)	0	(1,198,800)	(1,198,800)	0	(1,333,000)	(1,333,000)	0	(1,400,000)	(1,400,000)	0	(1,449,000)	(1,449,000)	0%	100%
Private Craft Tolls	0	(2,433,865)	(2,433,865)	0	(2,489,000)	(2,489,000)	0	(2,516,200)	(2,516,200)	0	(2,844,000)	(2,844,000)	0	(2,987,000)	(2,987,000)	0	(3,091,545)	(3,091,545)	0%	100%
Short Visit Tolls	0	(48,348)	(48,348)	0	(48,000)	(48,000)	0	(48,000)	(48,000)	0	(55,000)	(55,000)	0	(58,000)	(58,000)	0	(60,030)	(60,030)	0%	100%
Other Toll Income	0	(22,721)	(22,721)	0	(32,390)	(32,390)	0	(32,390)	(32,390)	0	(32,610)	(32,610)	0	(32,930)	(32,930)	0	(33,260)	(33,260)	0%	100%
Interest	(5,761)	(5,761)	(11,522)	(3,000)	(3,000)	(6,000)	(45,000)	(45,000)	(90,000)	(62,500)	(62,500)	(125,000)	(62,500)	(62,500)	(125,000)	(50,000)	(50,000)	(100,000)	50%	50%
<b>Income Total</b>	<b>(3,419,839)</b>	<b>(3,708,458)</b>	<b>(7,128,297)</b>	<b>(3,417,078)</b>	<b>(3,758,390)</b>	<b>(7,175,468)</b>	<b>(3,459,078)</b>	<b>(3,840,390)</b>	<b>(7,299,468)</b>	<b>(3,476,578)</b>	<b>(4,327,110)</b>	<b>(7,803,688)</b>	<b>(3,476,578)</b>	<b>(4,540,430)</b>	<b>(8,017,008)</b>	<b>(3,464,078)</b>	<b>(4,683,835)</b>	<b>(8,147,913)</b>	<b>45%</b>	<b>55%</b>
<b>Income Total</b>	<b>(3,419,839)</b>	<b>(3,708,458)</b>	<b>(7,128,297)</b>	<b>(3,417,078)</b>	<b>(3,758,390)</b>	<b>(7,175,468)</b>	<b>(3,459,078)</b>	<b>(3,840,390)</b>	<b>(7,299,468)</b>	<b>(3,476,578)</b>	<b>(4,327,110)</b>	<b>(7,803,688)</b>	<b>(3,476,578)</b>	<b>(4,540,430)</b>	<b>(8,017,008)</b>	<b>(3,464,078)</b>	<b>(4,683,835)</b>	<b>(8,147,913)</b>	<b>45%</b>	<b>55%</b>
<b>Net Expenditure</b>																				
<b>Operations</b>																				
Construction and Maintenance Salaries	504,057	835,691	1,339,748	538,100	888,240	1,426,340	555,146	919,849	1,474,995	599,074	998,076	1,597,150	628,563	1,043,887	1,672,450	646,552	1,076,738	1,723,290	38%	62%
Construction and Maintenance Salaries (Income)	0	0	0	(2,693)	(6,277)	(8,970)	(1,501)	(3,501)	(5,002)	0	0	0	0	0	0	0	0	0	0%	0%
Equipment, Vehicles and Vessels	129,736	302,718	432,454	219,404	511,942	731,345	158,328	369,432	527,760	231,201	539,469	770,670	150,471	351,099	501,570	148,401	346,269	494,670	30%	70%
Equipment, Vehicles and Vessels (Income)	(3,842)	(8,964)	(12,806)	(210)	(490)	(700)	(300)	(700)	(1,000)	(300)	(700)	(1,000)	(300)	(700)	(1,000)	(300)	(700)	(1,000)	30%	70%
Water Management	3,098	99,848	102,947	3,000	76,840	79,840	3,000	76,840	79,840	4,700	84,000	88,700	4,700	84,000	88,700	4,700	84,000	88,700	5%	95%
Water Management (Income)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Land Management	73,917	0	73,917	56,820	0	56,820	56,820	0	56,820	56,355	0	56,355	56,355	0	56,355	56,355	0	56,355	100%	0%
Land Management (Income)	(106,129)	0	(106,129)	(97,606)	0	(97,606)	(97,606)	0	(97,606)	(87,500)	0	(87,500)	(87,500)	0	(87,500)	(87,500)	0	(87,500)	100%	0%
Waterways and Recreation Strategy	7,000	12,944	19,944	3,000	9,000	12,000	3,000	9,000	12,000	0	8,000	8,000	0	8,000	8,000	0	8,000	8,000	0%	100%
Waterways and Recreation Strategy (Income)	(7,000)	(1,000)	(8,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Practical Maintenance	87,598	394,511	482,109	226,330	499,865	726,195	114,550	499,865	614,415	240,900	407,760	648,660	90,900	407,760	498,660	44,900	407,760	452,660	37%	63%
Practical Maintenance (Income)	0	(15,365)	(15,365)	0	(11,000)	(11,000)	0	(11,425)	(11,425)	0	(56,185)	(56,185)	0	(56,185)	(56,185)	0	(56,185)	(56,185)	0%	100%
Ranger Services	265,490	714,352	979,842	283,641	791,259	1,074,900	287,318	777,839	1,065,157	205,818	1,062,122	1,267,940	212,785	939,991	1,152,776	217,904	960,466	1,178,370	16%	84%
Ranger Services (Income)	(71)	(165)	(235)	0	0	0	0	0	0	0	(7,000)	(7,000)	0	0	0	0	0	0	0%	100%
Safety	46,259	94,260	140,519	38,395	85,035	123,430	58,294	97,036	155,330	46,363	97,453	143,815	62,089	107,297	169,385	47,317	100,999	148,315	32%	68%
Safety (Income)	(2,345)	(1,861)	(4,206)	0	(1,000)	(1,000)	0	(1,000)	(1,000)	0	(500)	(500)	0	(500)	(500)	0	(500)	(500)	0%	100%
Project Funding	61,650	1,092	62,742	11,011	1,089	12,100	11,011	1,089	12,100	129,475	1,125	130,600	11,375	1,125	12,500	11,375	1,125	12,500	99%	1%
Project Funding (Income)	0	0	0	0	0	0	(7,500)	0	(7,500)	0	0	0	0	0	0	0	0	0	0%	0%
Operational Property	92,500	117,814	210,314	100,107	135,583	235,690	86,313	103,397	189,710	103,074	193,976	297,050	67,074	109,976	177,050	67,074	109,976	177,050	35%	65%
Operational Property (Income)	(2,764)	(6,448)	(9,212)	(1,050)	(2,450)	(3,500)	(1,530)	(3,570)	(5,100)	(780)	(1,820)	(2,600)	(780)	(1,820)	(2,600)	(780)	(1,820)	(2,600)	30%	70%
Operations Management and Admin	96,638	47,598	144,237	98,209	48,371	146,580	98,771	48,649	147,420	60,052	90,078	150,130	62,292	93,438	155,730	63,396	95,904	158,490	40%	60%
Operations Management and Admin (Income)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Head Office	174,202	71,153	245,355	187,355	76,525	263,880	206,144	76,525	282,669	117,080	44,860	161,940	87,080	44,860	131,940	87,080	44,860	131,940	72%	28%
Head Office (Income)	(5)	(2)	(7)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
<b>Operations Total</b>	<b>1,419,991</b>	<b>2,658,176</b>	<b>4,078,167</b>	<b>1,663,812</b>	<b>3,102,532</b>	<b>4,766,344</b>	<b>1,530,259</b>	<b>2,959,324</b>	<b>4,489,583</b>	<b>1,705,512</b>	<b>3,460,713</b>	<b>5,166,225</b>	<b>1,345,104</b>	<b>3,132,227</b>	<b>4,477,331</b>	<b>1,306,474</b>	<b>3,176,081</b>	<b>4,482,555</b>	<b>33%</b>	<b>67%</b>
<b>Strategic Services</b>																				
Development Management	484,126	4,358	488,484	459,756	4,484	464,240	473,424	4,576	478,000	502,089	4,921	507,010	521,887	5,103	526,990	531,942	5,188	537,130	99%	1%
Development Management (Income)	(101,983)	0	(101,983)	(100,000)	0	(100,000)	(84,000)	0	(84,000)	(87,500)	0	(87,500)	(87,500)	0	(87,500)	(87,500)	0	(87,500)	100%	0%
Strategy and Projects Salaries	121,210	9,225	130,435	123,379	10,231	133,610	121,322	9,988	131,310	139,129	28,181	167,310	144,268	29,222	173,490	146,654	29,706	176,360	83%	17%
Strategy and Projects (Income)	(21,560)	0	(21,560)	0	0	0	0	0	0	(15,000)	0	(15,000)	0	0	0	0	0	0	100%	0%
Biodiversity Strategy	8,294	(539)	7,755	11,900	0	11,900	11,900	0	11,900	9,300	0	9,300	9,300	0	9,300	9,300	0	9,300	100%	0%
Biodiversity Strategy (Income)	(5,500)	0	(5,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
NCPGS Discovery Grant	65,282	0	65,282	718,450	0	718,450	718,450	0	718,450	0	0	0	0	0	0	0	0	0	0%	0%
NCPGS Discovery Grant (Income)	(76,601)	0	(76,601)	(708,450)	0	(708,450)	(708,450)	0	(708,450)	0	0	0	0	0	0	0	0	0	0%	0%
FIPL	253,089	0	253,089	254,036	0	254,036	254,036	0	254,036	194,000	0	194,000	24,850	0	24,850	25,260	0	25,260	100%	0%
FIPL Grant (Income)	(261,691)	0	(261,691)	(254,036)	0	(254,036)	(254,036)	0	(254,036)	(194,000)	0	(194,000)	0	0	0	0	0	0	100%	0%
Environment Land Management System	11,285	0	11,285	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Environment Land Management System (Income)	(11,285)	0	(11,285)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Water Environment Grant	2,000	0	2,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Water Environment Grant (Income)	(2,934)	0	(2,934)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%	0%
Communications	247,706	78,816	326,522	305,206	83,710	388,916	310,972	85,944	396,916	292,554	90,148	382,702	279,260	93,610	372,870	282,965	95,025	377,990	76%	24%
Communications (Income)	(1,972)	0	(1,972)	(250)	0	(250)	(250)	0	(250)	(250)	0	(250)	(250)	0	(250)	(250)	0	(250)	100%	0%
Generation Green (Income)	(40,625)	0	(40,625)	0	0	0	(1,430)	0	(1,430)	0	0	0	0	0	0	0	0	0	0%	0%
Generation Green	41,112	0	41,112	2,740	0	2,740	5,860	0	5,860	0	0	0	0	0	0	0	0	0	0%	0%
UK NP Communications Team	161,146	0	161,146	152,320	0	152,320	114,624	0	114,624	11,522	0	11,522	0	0	0	0	0	0	100%	0%
UK NP Communications Team (Income)	(151,738)	0	(151,738)	(115,022)	0	(115,022)	(87,800)	0	(87,800)	0	0	0	0	0	0	0	0	0	0%	0%
Visitor Centres and Yacht Stations	286,349	15																		

Year	Earmarked Reserves	Property Reserve - National Park			Plant, Vessels and Equipment Reserve - National Park			Premises Reserve - National Park			Other Earmarked Reserves - National Park			HLF	CANAPE	Total Earmarked Reserves - National Park	Total Earmarked Reserves - Navigation	GRAND TOTAL Earmarked Reserves	
		Property Reserve - National Park	Property Reserve - Navigation	Property Reserve - TOTAL	Plant, Vessels and Equipment Reserve - National Park	Plant, Vessels and Equipment Reserve - Navigation	Plant, Vessels and Equipment Reserve - TOTAL	Premises Reserve - National Park	Premises Reserve - Navigation	Premises Reserve - TOTAL	Other Earmarked Reserves - National Park	Other Earmarked Reserves - Navigation	Other Earmarked Reserves - TOTAL						
	Sub-Reserve Name																		
	National Park %												100%	50%					
	<b>Actual Balance 01 April 2022 (incl interest)</b>	<b>(403,817)</b>	<b>(476,457)</b>	<b>(880,274)</b>	<b>(122,562)</b>	<b>(362,576)</b>	<b>(485,138)</b>	<b>(168,174)</b>	<b>(125,777)</b>	<b>(293,951)</b>	<b>(628,239)</b>	<b>(101,784)</b>	<b>(730,023)</b>	<b>(7,619)</b>	<b>(476,272)</b>	<b>(1,568,547)</b>	<b>(1,304,731)</b>	<b>(2,873,278)</b>	
2022/23	<u>Contributions to Reserves to 31/10/2022</u>																		
	Vessels and Equipment (VES000451)	0	0	0	(27,600)	(64,400)	(92,000)	0	0	0	0	0	0	0	0	(27,600)	(64,400)	(92,000)	
	Vehicles (VEH000451)	0	0	0	(11,400)	(26,600)	(38,000)	0	0	0	0	0	0	0	0	(11,400)	(26,600)	(38,000)	
	Mutford Lock (MLK000451)	0	(25,000)	(25,000)	0	0	0	0	0	0	0	0	0	0	0	0	(25,000)	(25,000)	
	Mutford Lock Rent (MLK000552)	0	(1,462)	(1,462)	0	0	0	0	0	0	0	0	0	0	0	0	(1,462)	(1,462)	
	Launches (LAU000451)	0	0	0	0	(30,000)	(30,000)	0	0	0	0	0	0	0	0	0	(30,000)	(30,000)	
	Ranger Vehicles (RAN000451)	0	0	0	(3,900)	(9,100)	(13,000)	0	0	0	0	0	0	0	0	(3,900)	(9,100)	(13,000)	
	Dockyard Site (PRM000451)	0	0	0	0	0	0	(9,000)	(21,000)	(30,000)	0	0	0	0	0	(9,000)	(21,000)	(30,000)	
	Pool Vehicles (PCP000451)	0	0	0	(10,050)	(4,950)	(15,000)	0	0	0	0	0	0	0	0	(10,050)	(4,950)	(15,000)	
	Building repairs (PRM000451)	0	0	0	0	0	0	(36,000)	(14,000)	(50,000)	0	0	0	0	0	(36,000)	(14,000)	(50,000)	
	Asset Management for Countryside sites (SIM00451)	(46,000)	0	(46,000)	0	0	0	0	0	0	0	0	0	0	0	(46,000)	0	(46,000)	
	Computer Software (ICT000451)	0	0	0	0	0	0	0	0	0	0	(13,400)	(6,600)	(20,000)	0	(13,400)	(6,600)	(20,000)	
	Catchment Partnership (CAT000451)	0	0	0	0	0	0	0	0	0	0	(20,870)	0	(20,870)	0	(20,870)	0	(20,870)	
	Sale of old vehicles (VEH000552)	0	0	0	(1,845)	(4,304)	(6,148)	0	0	0	0	0	0	0	0	(1,845)	(4,304)	(6,148)	
	CANAPE Income (CANXXX552)	0	0	0	0	0	0	0	0	0	0	0	0	0	12,934	6,467	6,467	12,934	
	Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	0	0	0	0	0	0	0	0	0	(73,013)	(73,013)	0	(73,013)	
	UK Communications Team (Income)	0	0	0	0	0	0	0	0	0	0	(68,200)	0	(68,200)	0	(68,200)	0	(68,200)	
	Upper Thurne monies rec'd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Upper Thurne contribution to Reserve (Budget £21,000)	0	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)	0	(21,000)	0	(21,000)	
	Pool Vehicles	0	0	0	(1,005)	(495)	(1,500)	0	0	0	0	0	0	0	0	(1,005)	(495)	(1,500)	
	Income from sales of Dockyard assets	0	0	0	(2,969)	(6,928)	(9,898)	0	0	0	0	0	0	0	0	(2,969)	(6,928)	(9,898)	
	<u>Contributions from Reserves to 30/11/2022</u>																		
	Replacement of AP11 EPO (VEH000450)	0	0	0	125	292	417	0	0	0	0	0	0	0	0	125	292	417	
Mowers (delayed from 21/22), Welfare barge, JCB JS160, Yanmar tracked carrier and JCB Tractor replacements (VES000450)	0	0	0	125	292	417	0	0	0	0	0	0	0	0	125	292	417		
Replacement of AO12 URF, AO12 TXV & AO12 URE(RAN000450)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Site maintenance Hoveton Riverside Park £100k, How Hill nature trail £20k, South Walsham slipway £15k, Eel Set £11.78k (SIM000450)	30,383	0	30,383	0	0	0	0	0	0	0	0	0	0	0	30,383	0	30,383		
EXPERIENCE grant expenditure NCC (COM000450) (Budget £46,016)	0	0	0	0	0	0	0	0	0	0	29,038	0	29,038	0	29,038	0	29,038		
Catchment Partnership (CAT000450)	0	0	0	0	0	0	0	0	0	0	32,987	0	32,987	0	32,987	0	32,987		
Heritage Lottery Fund costs (HLFXX450)	0	0	0	0	0	0	0	0	0	0	0	0	0	261,627	261,627	0	261,627		
CANAPE Expenditure (CANXXX450)	0	0	0	0	0	0	0	0	0	0	0	0	0	51,836	25,918	25,918	51,836		
UK Communications Team (UKC000450)	0	0	0	0	0	0	0	0	0	0	88,163	0	88,163	0	88,163	0	88,163		
Pool cars (parking) PCP000450	0	0	0	335	165	500	0	0	0	0	0	0	0	0	335	165	500		
<b>Actual Balance 01 December 2022</b>	<b>(419,434)</b>	<b>(502,920)</b>	<b>(922,353)</b>	<b>(180,746)</b>	<b>(508,605)</b>	<b>(689,351)</b>	<b>(213,174)</b>	<b>(160,777)</b>	<b>(373,951)</b>	<b>(601,521)</b>	<b>(108,384)</b>	<b>(709,905)</b>	<b>180,995</b>	<b>(411,502)</b>	<b>(1,439,630)</b>	<b>(1,486,437)</b>	<b>(2,926,067)</b>		
<u>Contributions to Reserves 31/03/23</u>																			
Catchment Partnership (CAT000451)	0	0	0	0	0	0	0	0	0	0	(630)	0	(630)	0	(630)	0	(630)		
Mutford Lock Rent (MLK000552)	0	(538)	(538)	0	0	0	0	0	0	0	0	0	0	0	0	(538)	(538)		
Sale of old vehicles (VEH000552)	0	0	0	(2,055)	(4,796)	(6,852)	0	0	0	0	0	0	0	0	(2,055)	(4,796)	(6,852)		
CANAPE Income (CANXXX552)	0	0	0	0	0	0	0	0	0	0	0	0	0	(106,715)	(53,358)	(53,358)	(106,715)		
Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	0	0	0	0	0	0	0	0	0	(515,130)	(515,130)	0	(515,130)		
UK Communications Team (Income)	0	0	0	0	0	0	0	0	0	0	(19,600)	0	(19,600)	0	(19,600)	0	(19,600)		
Upper Thurne monies rec'd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Pool Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<u>Contributions From Reserves to 31/03/23</u>																			
Replacement of AP11 EPO (VEH000450)	0	0	0	11,503	26,840	38,343	0	0	0	0	0	0	0	0	11,503	26,840	38,343		
DEFRA capital money replaced reserve spend (VES000450)	0	0	0	(125)	(292)	(417)	0	0	0	0	0	0	0	0	(125)	(292)	(417)		
Replacement of AO12 URF, AO12 TXV & AO12 URE(RAN000450)	0	0	0	12,000	28,000	40,000	0	0	0	0	0	0	0	0	12,000	28,000	40,000		
Replacement of AO13 ABF (PCP000450) delivery scheduled for March	0	0	0	19,055	9,385	28,440	0	0	0	0	0	0	0	0	19,055	9,385	28,440		
Site maintenance How Hill nature trail £20k, South Walsham slipway £15k, Eel Set £11.78k (SIM000450)	4,617	0	4,617	0	0	0	0	0	0	0	0	0	0	0	4,617	0	4,617		
Yare House downsizing preparations (YAH000450)	0	0	0	0	0	0	18,789	0	18,789	0	0	0	0	0	18,789	0	18,789		
Reedham Quay Yacht station replacement (YHT000450)	0	0	0	0	0	0	18,000	7,000	25,000	0	0	0	0	0	18,000	7,000	25,000		
Catchment Partnership (CAT000450)	0	0	0	0	0	0	0	0	0	0	7,513	0	7,513	0	7,513	0	7,513		
Heritage Lottery Fund costs (HLFXX450)	0	0	0	0	0	0	0	0	0	0	0	0	0	229,210	229,210	0	229,210		
CANAPE Expenditure (CANXXX450)	0	0	0	0	0	0	0	0	0	0	0	0	0	140,218	70,109	70,109	140,218		
UK Communications Team (UKC000450)	0	0	0	0	0	0	0	0	0	0	26,461	0	26,461	0	26,461	0	26,461		
<b>Forecast Balance 01 April 2023</b>	<b>(414,817)</b>	<b>(503,457)</b>	<b>(918,274)</b>	<b>(140,368)</b>	<b>(449,467)</b>	<b>(589,836)</b>	<b>(176,385)</b>	<b>(153,777)</b>	<b>(330,162)</b>	<b>(587,777)</b>	<b>(108,384)</b>	<b>(696,161)</b>	<b>(104,925)</b>	<b>(378,000)</b>	<b>(1,613,273)</b>	<b>(1,404,085)</b>	<b>(3,017,358)</b>		
<u>Contributions to Reserves to 31/03/24</u>																			
Vessels and Equipment (VES000451)	0	0	0	(27,600)	(64,400)	(92,000)	0	0	0	0	0	0	0	0	(27,600)	(64,400)	(92,000)		
Vehicles (VEH000451)	0	0	0	(11,400)	(26,600)	(38,000)	0	0	0	0	0	0	0	0	(11,400)	(26,600)	(38,000)		
Mutford Lock (MLK000451)	0	(25,000)	(25,000)	0	0	0	0	0	0	0	0	0	0	0	0	(25,000)	(25,000)		
Mutford Lock Rent (MLK000451)	0	(2,000)	(2,000)	0	0	0	0	0	0	0	0	0	0	0	0	(2,000)	(2,000)		
Launches (LAU000451)	0	0	0	0	(30,000)	(30,000)	0	0	0	0	0	0	0	0	0	(30,000)	(30,000)		
Sale of old launch (LAU000552)	0	0	0	0	(7,000)	(7,000)	0	0	0	0	0	0	0	0	0	(7,000)	(7,000)		
Ranger Vehicles (RAN000451)	0	0	0	(3,900)	(9,100)	(13,000)	0	0	0	0	0	0	0	0	(3,900)	(9,100)	(13,000)		
Dockyard Site (PRM000451)	0	0	0	0	0	0	(9,000)	(21,000)	(30,000)	0	0	0	0	0	(9,000)	(21,000)	(30,000)		
Pool Vehicles (PCP000451)	0	0	0	(10,050)	(4,950)	(15,000)	0	0	0	0	0	0	0	0	(10,050)	(4,950)	(15,000)		
Building repairs (PRM000451)	0	0	0	0	0	0	(16,200)	(6,300)	(22,500)	0	0	0	0	0	(16,200)	(6,300)	(22,500)		
Asset Management for Countryside sites (SIM00451)	(46,000)	0	(46,000)	0	0	0	0	0	0	0	0	0	0	0	(46,000)	0	(46,000)		
Computer Software (ICT000451)	0	0	0	0	0	0	0	0	0	0	(13,400)	(6,600)	(20,000)	0	(13,400)	(6,600)	(20,000)		
Potter Heigham Chalet Income (UTE000451)	0	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)	0	(21,000)	0	(21,000)		
Catchment Partnership Norfolk Rivers Trust (CAT000552)	0	0	0	0	0	0	0	0	0	0	(15,000)	0	(15,000)	0	(15,000)	0	(15,000)		
Catchment Partnership (CAT000451)	0	0	0	0	0	0	0	0	0	0	(23,960)	0	(23,960)	0	(23,960)	0	(23,960)		
Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	0	0	0	0	0	0	0	0	0	(91,535)	(91,535.00)	0	(91,535)		
<u>Contributions from Reserves to 31/03/24</u>																			
Replacement of AO12 DWY & DWX (ordered in 22/23, delivery in 23/24), plus 3 other vehicles (VEH000450)	0	0	0	57,750	134,750	192,500	0	0	0	0	0	0	0	0	57,750	134,750	192,500		
Replacement Fen excavator, field shelter & pony trailer (VES000450)	0	0	0	30,000	70,000	100,000	0	0	0	0	0	0	0	0	30,000	70,000	100,000		
Replacement of M/L Yare (LAU000450) (delayed from 2021/22)	0	0	0	0	150,000	150,000	0	0											

Year	Earmarked Reserves	Property Reserve - National Park	Property Reserve - Navigation	Property Reserve - TOTAL	Plant, Vessels and Equipment Reserve - National Park	Plant, Vessels and Equipment Reserve - Navigation	Plant, Vessels and Equipment Reserve - TOTAL	Premises Reserve - National Park	Premises Reserve - Navigation	Premises Reserve - TOTAL	Other Earmarked Reserves - National Park	Other Earmarked Reserves - Navigation	Other Earmarked Reserves - TOTAL	HIF	CANAPE	Total Earmarked Reserves - National Park	Total Earmarked Reserves - Navigation	GRAND TOTAL Earmarked Reserves	
	Sub-Reserve Name																		
	National Park %													100%	50%				
2024/25	<u>Contributions to Reserves to 31/03/25</u>																		
	Vessels and Equipment (VES000451)	0	0	0	(27,600)	(64,400)	(92,000)	0	0	0	0	0	0			(27,600)	(64,400)	(92,000)	
	Vehicles (VEH000451)	0	0	0	(11,400)	(26,600)	(38,000)	0	0	0	0	0	0			(11,400)	(26,600)	(38,000)	
	Mutford Lock (MLK000451)	0	(25,000)	(25,000)	0	0	0	0	0	0	0	0	0			0	(25,000)	(25,000)	
	Mutford Lock Rent (MLK000451)	0	(2,000)	(2,000)	0	0	0	0	0	0	0	0	0			0	(2,000)	(2,000)	
	Launches (LAU000451)	0	0	0	0	(30,000)	(30,000)	0	0	0	0	0	0			0	(30,000)	(30,000)	
	Ranger Vehicles (RAN000451)	0	0	0	(3,900)	(9,100)	(13,000)	0	0	0	0	0	0			(3,900)	(9,100)	(13,000)	
	Dockyard Site (PRM009451)	0	0	0	0	0	0	(9,000)	(21,000)	(30,000)	0	0	0			(9,000)	(21,000)	(30,000)	
	Pool Vehicles (PCP000451)	0	0	0	(10,050)	(4,950)	(15,000)	0	0	0	0	0	0			(10,050)	(4,950)	(15,000)	
	Building repairs (PRM000451)	0	0	0	0	0	0	(16,200)	(6,300)	(22,500)	0	0	0			(16,200)	(6,300)	(22,500)	
	Asset Management for Countryside sites (SIM00451)	(46,000)	0	(46,000)	0	0	0	0	0	0	0	0	0			(46,000)	0	(46,000)	
	Computer Software (ICT000451)	0	0	0	0	0	0	0	0	0	0	(13,400)	(6,600)	(20,000)		0	(13,400)	(6,600)	(20,000)
	Potter Heigham Chalet Income (UTE000451)	0	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)		0	(21,000)	0	(21,000)
	Catchment Partnership (CAT000451)	0	0	0	0	0	0	0	0	0	0	(24,850)	0	(24,850)		0	(24,850)	0	(24,850)
<u>Contributions from Reserves to 31/03/25</u>																			
Replacement of AO64 EAW (VEH000450)	0	0	0	7,020	16,380	23,400	0	0	0	0	0	0	0		0	7,020	16,380	23,400	
Replacement of AO13 ABF (PCP000450)	0	0	0	15,075	7,425	22,500	0	0	0	0	0	0	0		0	15,075	7,425	22,500	
Catchment Partnership (CAT000450)	0	0	0	0	0	0	0	0	0	0	24,850	0	24,850		0	24,850	0	24,850	
<b>Forecast Balance 01 April 2025</b>	<b>(382,817)</b>	<b>(557,457)</b>	<b>(940,274)</b>	<b>(146,173)</b>	<b>(370,762)</b>	<b>(516,936)</b>	<b>(152,535)</b>	<b>(140,127)</b>	<b>(292,662)</b>	<b>(609,964)</b>	<b>(101,584)</b>	<b>(711,547)</b>	<b>(100,000)</b>	<b>0</b>	<b>0</b>	<b>(1,391,489)</b>	<b>(1,169,930)</b>	<b>(2,561,419)</b>	
2025/26	<u>Contributions to Reserves to 31/03/26</u>																		
	Vessels and Equipment (VES000451)	0	0	0	(27,600)	(64,400)	(92,000)	0	0	0	0	0	0			(27,600)	(64,400)	(92,000)	
	Vehicles (VEH000451)	0	0	0	(11,400)	(26,600)	(38,000)	0	0	0	0	0	0			(11,400)	(26,600)	(38,000)	
	Mutford Lock (MLK000451)	0	(25,000)	(25,000)	0	0	0	0	0	0	0	0	0			0	(25,000)	(25,000)	
	Mutford Lock Rent (MLK000451)	0	(2,000)	(2,000)	0	0	0	0	0	0	0	0	0			0	(2,000)	(2,000)	
	Launches (LAU000451)	0	0	0	0	(30,000)	(30,000)	0	0	0	0	0	0			0	(30,000)	(30,000)	
	Ranger Vehicles (RAN000451)	0	0	0	(3,900)	(9,100)	(13,000)	0	0	0	0	0	0			(3,900)	(9,100)	(13,000)	
	Dockyard Site (PRM009451)	0	0	0	0	0	0	(9,000)	(21,000)	(30,000)	0	0	0			(9,000)	(21,000)	(30,000)	
	Pool Vehicles (PCP000451)	0	0	0	(10,050)	(4,950)	(15,000)	0	0	0	0	0	0			(10,050)	(4,950)	(15,000)	
	Building repairs (PRM000451)	0	0	0	0	0	0	(16,200)	(6,300)	(22,500)	0	0	0			(16,200)	(6,300)	(22,500)	
	Computer Software (ICT000451)	0	0	0	0	0	0	0	0	0	(13,400)	(6,600)	(20,000)			(13,400)	(6,600)	(20,000)	
	Potter Heigham Chalet Income (UTE000451)	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)			(21,000)	0	(21,000)	
	Catchment Partnership (CAT000451)	0	0	0	0	0	0	0	0	0	(25,260)	0	(25,260)			(25,260)	0	(25,260)	
	<u>Contributions from Reserves to 31/03/26</u>																		
Replacement of AO15 ULW (VEH000450)	0	0	0	4,950	11,550	16,500	0	0	0	0	0	0	0		0	4,950	11,550	16,500	
Catchment Partnership (CAT000450)	0	0	0	0	0	0	0	0	0	0	25,260	0	25,260		0	25,260	0	25,260	
<b>Forecast Balance 01 April 2026</b>	<b>(382,817)</b>	<b>(584,457)</b>	<b>(967,274)</b>	<b>(194,173)</b>	<b>(494,262)</b>	<b>(688,436)</b>	<b>(177,735)</b>	<b>(167,427)</b>	<b>(345,162)</b>	<b>(644,364)</b>	<b>(108,184)</b>	<b>(752,547)</b>	<b>(100,000)</b>	<b>0</b>	<b>0</b>	<b>(1,499,089)</b>	<b>(1,354,330)</b>	<b>(2,853,419)</b>	