

Appendix 1 – General and Navigation income and expenditure 2025/26

The Broads Authority Act 2009 requires the Authority to prepare a report as soon as reasonably possible after the end of each financial year describing the navigation income received by it and the navigation expenditure incurred by it in that year. The table below sets out the Authority's income and expenditure attributed to general (National Park Grant) and navigation funds for the financial year ended 31 March 2026. These figures are derived from the annual Statement of Accounts which is subject to audit and formal approval by the Authority's external auditors, Ernst & Young (EY). For comparative purposes, the final approved budget figures are also shown.

Further details are available on request from the Director of Resources, Yare House, 62-64 Thorpe Road, Norwich NR1 1RY or by email from emma.krelle@broads-authority.gov.uk.

The Draft Statement of Accounts for 2025/26 audit by EY to started on 13 July 2026 and will run until September. Once the audit has been completed the final version will be presented to the next available Broads Authority.

Table 1
Income

Income Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Income General £	Actual Income Navigation £	Actual Income Consolidated £
National Park Grant	(3,414,078)	0	(3,414,078)	(4,574,078)	0	(4,574,078)	(4,423,288)	0	(4,423,288)
Hire Craft Tolls	0	(1,489,000)	(1,489,000)	0	(1,489,000)	(1,489,000)	0	(1,452,300)	(1,452,300)
Private Craft Tolls	0	(3,057,000)	(3,057,000)	0	(3,057,000)	(3,057,000)	0	(3,046,134)	(3,046,134)
Short Visit Tolls	0	(63,540)	(63,540)	0	(63,540)	(63,540)	0	(58,510)	(58,510)
Other Toll income	0	(33,260)	(33,260)	0	(33,260)	(33,260)	0	(41,717)	(41,717)
Investment income	(55,000)	(55,000)	(110,000)	(83,500)	(83,500)	(167,000)	(133,478)	(133,478)	(266,957)
Total Income	(3,469,078)	(4,697,800)	(8,166,878)	(4,657,578)	(4,726,300)	(9,383,878)	(4,556,767)	(4,732,140)	(9,288,906)

Table 2
Delivery

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
Construction & Maintenance Salaries	730,204	984,776	1,714,980	732,573	988,397	1,720,970	685,411	909,988	1,595,399
Equipment, Vehicles & Vessels	203,310	474,390	677,700	203,310	474,390	677,700	144,096	336,223	480,319
Water Management	5,500	95,780	101,280	5,500	95,780	101,280	3,428	85,469	88,897
Land Management	118,985	0	118,985	118,985	0	118,985	98,816	0	98,816

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
Practical Maintenance	130,640	427,000	557,640	113,614	465,025	578,639	46,794	389,990	436,785
Waterways & Recreation Strategy	26,250	32,650	58,900	174,352	32,660	207,012	153,720	16,635	170,354
Rangers Salaries	199,272	797,088	996,360	199,466	797,864	997,330	196,565	786,261	982,827
Ranger Services	9,550	344,200	353,750	9,550	419,200	428,750	8,547	246,232	254,779
Safety	42,894	99,336	142,230	43,116	99,854	142,970	44,878	107,821	152,698
Development Management	693,391	10,220	703,610	689,551	10,220	699,770	625,906	10,093	635,999
Project Funding	13,650	1,350	15,000	13,650	1,350	15,000	13,605	1,346	14,950
Operational Premises	105,547	196,993	302,540	105,547	196,993	302,540	73,550	127,338	200,888
Management & Admin	64,528	96,792	161,320	63,920	95,880	159,800	66,079	99,119	165,198
Delivery Income	(318,045)	(29,765)	(347,810)	(451,137)	(67,790)	(518,927)	(501,030)	(87,592)	(588,623)
Total Delivery	2,025,676	3,530,809	5,556,485	2,021,996	3,609,823	5,631,819	1,660,363	3,028,922	4,689,285

Table 3

Resources

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
National Park Grant	0	0	0	1,385,058	0	1,385,058	1,234,268	0	1,234,268
Finance & Insurance	313,234	352,476	665,710	335,421	355,259	690,680	336,915	360,253	697,168
Premises Head Office	95,700	49,300	145,000	99,728	49,300	149,028	99,892	49,251	149,143
Collection of Tolls	0	236,570	236,570	0	236,610	236,610	0	230,423	230,423
ICT	299,555	239,036	538,591	299,555	239,036	538,591	240,537	213,402	453,939
Asset Management	64,747	80,293	145,040	64,747	80,293	145,040	59,131	81,973	141,104

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
Strategy & Projects Salaries	252,432	24,868	277,300	252,432	24,868	277,300	258,172	24,675	282,847
Biodiversity Strategy	8,520	0	8,520	8,520	0	8,520	14,682	0	14,682
Strategy & Projects	50,342	0	50,342	286,143	0	286,143	590,055	(5,971)	584,084
Human Resources	92,934	85,786	178,720	93,714	86,506	180,220	91,463	84,427	175,890
Volunteers	51,137	18,914	70,050	51,137	18,914	70,050	49,759	18,404	68,164
Resources Income	(136,678)	(5,135)	(141,813)	(360,491)	(5,135)	(365,626)	(750,187)	(3,279)	(753,466)
Total Resources	1,191,469	1,124,770	2,316,240	2,615,510	1,128,314	3,743,824	2,271,968	1,073,822	3,345,790

Table 4

Chief Executive

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
Legal	60,000	40,000	100,000	60,000	40,000	100,000	64,265	68,531	132,795
Governance	93,315	118,765	212,080	90,169	114,761	204,930	85,368	108,650	194,017
Communications	296,920	100,510	397,430	301,654	99,556	401,210	251,811	76,772	328,583
Visitor Centres & Yacht Stations	249,535	376,995	626,530	313,821	375,159	688,980	314,049	373,828	687,878
Chief Executive	84,596	55,394	139,990	102,725	67,265	169,990	103,475	67,812	171,287
Chief Executive Income	(107,290)	(158,960)	(266,250)	(181,090)	(158,960)	(340,050)	(199,146)	(163,241)	(362,386)
Total Chief Executive	677,077	532,703	1,209,780	687,280	537,780	1,225,060	619,822	532,352	1,152,174

Table 5

Projects and Corporate Items

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
Heritage Lottery Fund	0	0	0	0	0	0	(11,680)	0	(11,680)
Apprenticeship Levy	4,284	4,116	8,400	4,284	4,116	8,400	3,872	3,720	7,592
Redundancy costs	0	0	0	0	0	0	41,750	7,368	49,117
Total Project and Corporate Items	4,284	4,116	8,400	4,284	4,116	8,400	33,942	11,088	45,030

Table 6

Contributions from earmarked reserves

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
Property	0	(28,000)	(28,000)	(141,796)	(28,000)	(169,796)	(62,987)	3,847	(59,140)
Plant, Vessels & Equipment	(61,500)	(343,500)	(405,000)	(61,500)	(343,500)	(405,000)	3,825	8,925	12,750
Premises	(44,040)	(92,960)	(137,000)	(48,068)	(92,960)	(141,028)	(6,847)	(5,973)	(12,820)
Planning Delivery Grant	(99,000)	0	(99,000)	(210,471)	0	(210,471)	(71,488)	0	(71,488)
Heritage Lottery Fund	0	0	0	0	0	0	11,421	0	11,421
Upper Thurne	0	0	0	0	0	0	932	0	932
Catchment Partnership	(13,040)	0	(13,040)	(13,040)	0	(13,040)	(8,289)	0	(8,289)
Medium Term Planning	(42,952)	0	(42,952)	(42,952)	0	(42,952)	(41,377)	0	(41,377)
Computer Software	(3,384)	(21,667)	(25,051)	(3,384)	(21,667)	(25,051)	(3,384)	(4,692)	(8,076)
Property	0	(28,000)	(28,000)	(141,796)	(28,000)	(169,796)	(62,987)	3,847	(59,140)
Total Contributions from reserves	(263,916)	(486,127)	(750,043)	(521,211)	(486,127)	(1,007,338)	(178,194)	2,106	(176,088)

Table 7
Net (Surplus)/Deficit

Expenditure Type	Original Budget General £	Original Budget Navigation £	Original Budget Consolidated £	Latest Available Budget General £	Latest Available Budget Navigation £	Latest Available Budget Consolidated £	Actual Expenditure General £	Actual Expenditure Navigation £	Actual Expenditure Consolidated £
Grand Total	165,512	8,471	173,984	150,281	67,605	217,887	(148,865)	(83,849)	(232,715)