

# Navigation Committee

16 January 2020

Agenda item number 9

## Navigation finance

Report by Chief Financial Officer

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### Purpose

To inform the Committee of:

- i. the actual Navigation Income and Expenditure for the seven-month period to 31 October 2019, and provide a forecast of the projected expenditure at the end of the financial year (31 March 2020); and
  - ii. to consult on the preparation of the Draft Budget for 2020/21 and Financial Strategy to 2022/23 prior to its consideration by the Broads Authority on 31 January 2020.
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## 1. Introduction

- 1.1. This report covers two items, Navigation Income and Expenditure and the draft budget.
- 1.2. Sections 2 to 5 provide a summary of the Income and Expenditure for the Navigation Budget up until 31 October, any amendments to the Latest Available Budget (LAB), Forecast Outturn (predicted year end position) and the movements on the earmarked reserves.
- 1.3. Section 6 onwards contains the updated draft budget for 2020/21 and the draft financial strategy to 2021/22. An outline of the draft budget for 2020/21 was presented to the Committee at its meeting on 31 October 2019 to inform the setting of navigation charges for 2020/21. This is based on the 2.9% increase in navigation charges for powered vessels and 1% increase for unpowered, hybrid and electric vessels. The Authority formally adopted the charges on 22 November 2019.

## 2. Overview of actual income and expenditure

**Table 1**

Actual Navigation Income and Expenditure by Directorate to 31 October 2019

| Directorate   | Profiled Latest Available Budget £ | Actual income and expenditure £ | Actual variance £ |
|---|------------------------------------|---------------------------------|-------------------|
| Income  | (3,358,927)                        | (3,363,407)                     | + 4,480           |
| Operations  | 1,448,862                          | 1,386,505                       | + 62,357          |
| Strategic Services  | 195,006                            | 182,646                         | + 12,360          |
| Chief Executive   | 442,318                            | 400,517                         | + 41,801          |
| Projects, Corporate Items and Contributions from Earmarked Reserves | (13,317)                           | 38,295                          | - 51,612          |
| <b>Net (Surplus) / Deficit</b>                                      | <b>(1,286,058)</b>                 | <b>(1,355,444)</b>              | <b>+ 69,386</b>   |

- 2.1. Core navigation income is above the profiled budget at the end of month seven. The overall position as at 31 October 2019 is a favourable variance of £69,386 or a 5.4% difference from the profiled LAB. This is principally due to:

- An overall favourable variance of £4,480 within income.

- An underspend within Operations relating to:
  - Equipment, Vehicle and Vessels is under the profiled budget by £10,604 due to increased income from the hire and sale of the tug Cannonbrook. There is also timing differences on expenditure. The income from Cannonbrook has been added to the earmarked reserve. This is offset by the corresponding Plant, Vessel and Equipment reserve variance.
  - Practical Maintenance is above the profiled budget by £17,608 due to the Breydon channel markers being completed ahead of schedule.
  - Ranger Services is under the profiled budget by £15,919 due to a number of variances across all budgets.
  - Premises is under the profiled budget by £30,896 due to a timing difference on the concrete pad work at the dockyard being completed. This is offset by the corresponding Premises reserve variance.
- An underspend within Strategic Services relating to a number of small variances across all budgets.
- An underspend within Chief Executive relating to:
  - Legal is under the profiled budget by £19,628 due to salary savings.
  - Asset Management is under the profiled budget by £12,256 due to timing differences on lease payments and consultancy.
- An adverse variance within reserves relating to timing differences within the Premises reserve and the Plant, Vessels and Equipment reserve.

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

### 3. Latest available budget

3.1. The Authority's income and expenditure is monitored against the latest available budget (LAB) for 2019/20. The LAB is based on the original budget for the year, with adjustments for known and approved budget changes such as carry-forwards and budget virements. Full details of movements from the original budget are set out in Appendix 2.

**Table 2**

## Adjustments to Navigation LAB

| Item  | Authorisation reference                            | Amount £      |
|---|--|---------------|
| Original navigation budget 2019/20 (deficit)  | Broads Authority 01/02/19<br>Agenda item number 12 | 16,830        |
| Approved carry-forwards from 2018/19  | Broads Authority 17/05/19<br>Agenda item number 12 | 6,189         |
| Transfer from Strategy and Projects Salaries to Construction and Maintenance Salaries | Broads Authority 27/09/19<br>Agenda items number 9 | 3,098         |
| Transfer from Strategy and Project Salaries to Governance Salaries                    | Broads Authority 27/09/19<br>Agenda items number 9 | 8,552         |
| Transfer from Strategy and Projects to Development Management                         | Broads Authority 27/09/19<br>Agenda items number 9 | (2,380)       |
| <b>LAB as at 31 October 2019</b>  | n/a  | <b>32,289</b> |

3.2. The LAB therefore provides for a navigation deficit of £32,289 in 2019/20 as at 31 October 2019.

## 4. Overview of forecast outturn 2019/20

4.1. Budget holders have been asked to comment on the expected income and expenditure at the end of the financial year in respect of all budget lines for which they are responsible.

4.2. As at the end of October 2019, the forecast indicates there has been no change compared to the LAB:

- The total forecast income is £3,448,750.
- Total expenditure is forecast to be £3,431,203.
- The resulting surplus for the year is forecast to be £17,547.

4.3. The forecast outturn reflects the following changes from the LAB as shown in Table 3. The forecast surplus represents a favourable variance of £49,836 against the LAB.

**Table 3**

## Adjustments to Forecast Outturn

| Item   | Amount £        |
|--|-----------------|
| Forecast outturn deficit per LAB   | 32,289          |
| Adjustments reported 31 October 2019   | (38,057)        |
| Decrease to Construction & Maintenance salaries following a vacancy            | (2,780)         |
| Decrease to Strategy & Projects salaries following a vacancy                   | (1,179)         |
| Decrease to Volunteer Services salaries following a vacancy                    | (2,120)         |
| Decrease to Strategic Services Management & Admin salaries following a vacancy | (2,700)         |
| Decrease to Finance salaries following a vacancy                               | (3,000)         |
| <b>Forecast outturn surplus as at 31 October 2019</b>                          | <b>(17,547)</b> |

## 5. Reserves

**Table 4**

## Navigation Earmarked Reserves

| Reserve name                 | Balance at 1 April 2019 £ | In-year movements £ | Current reserve balance £ |
|------------------------------|---------------------------|---------------------|---------------------------|
| Property                     | (361,126)                 | (26,462)            | (387,588)                 |
| Plant, Vessels and Equipment | (252,089)                 | (80,220)            | (332,309)                 |
| Premises                     | (76,121)                  | (33,775)            | (109,896)                 |
| CANAPE                       | (40,238)                  | (34,154)            | (74,392)                  |
| Computer Software            | (3,787)                   | (3,300)             | (7,087)                   |
| <b>Total</b>                 | <b>(733,361)</b>          | <b>(177,911)</b>    | <b>(911,272)</b>          |

5.1. Items funded from the Plant, Vessels and Equipment reserve include a fuel barge. The Premises reserve has funded the initial design work for the concrete pad. The CANAPE reserve contains the expenditure relating to the project. A claim for 50% of expenditure between 1 January and 30 June 2019 has been submitted, with reimbursement expected the beginning of January 2020.

## 6. 2020/21 Budget Proposals

6.1. The draft budget is set out in Appendix 3 and the financial strategy to 2022/23 to provide context.

- 6.2. As with the 2019/20 Budget it has been prepared on a zero budget basis. This makes no assumptions of the automatic rollover of previous years' budgets. Budget holders are sent a template in July to consider expenditure for the next financial year in line with strategic direction previously agreed with members. It takes into consideration priorities around dredging, moorings and plant cutting agreed in the relevant strategies and is split between essential and desirable expenditure. This is then reviewed by Management Team in September to ensure requests are in line with expectations. It provides the baseline information for the Tolls Working Group to consider in October prior to making recommendations around the level of navigation charges required.
- 6.3. The draft budget takes account of the following factors:
- A provisional 2% pay increase for staff and increased pension costs. This is subject to the National Joint Council (NJC) finalising the pay deal for 2020/21 onwards.
  - The loss of ten boats in the hire fleet, this accounts for approximately £11,500.
  - Interest on deposits remain at a similar level to 2019/20.
  - National Park Grant remains at 2019/20 level. This is subject to confirmation from DEFRA.
  - Maintaining the target of 50,000m<sup>3</sup> removal of dredged material per annum.
  - The installation of pontoons at Peto's Marsh.
  - Maintaining the Navigation reserve at 10% of net expenditure.
- 6.4. Total core navigation income for 2020/21 is budgeted to be £3,525,600, including £1,199,000 for hire craft tolls and £2,244,000 for private craft tolls. This income takes account of the latest available data for boat numbers. Net navigation expenditure is budgeted at £3,570,558. This will result in a budget deficit of £44,958, which is balanced by the higher level of reserves at the end of 2019/20. After taking into account the transfer of £10,250 of interest to earmarked reserves, reserves at the end of March 2021 are forecast to be £376,312, 10.5% of net expenditure for the year.
- 6.5. Table 5 sets out an overview of the proposed 2020/21 budget, which is provided in more detail in Appendix 3.

**Table 5**

Draft 2020/21 Budget

| Source                             | National Park £    | Navigation £       | Consolidated £     |
|------------------------------------|--------------------|--------------------|--------------------|
| National Park Grant                | (3,414,078)        | 0                  | (3,414,078)        |
| Navigation Tolls                   | 0                  | (3,505,100)        | (3,505,100)        |
| Other Income                       | (20,500)           | (20,500)           | (41,000)           |
| <b>Total Income</b>                | <b>(3,434,578)</b> | <b>(3,525,600)</b> | <b>(6,960,178)</b> |
| Operations                         | 1,432,396          | 2,503,178          | 3,935,574          |
| Strategic Services                 | 1,268,041          | 336,518            | 1,604,559          |
| Chief Executive                    | 737,861            | 651,462            | 1,389,323          |
| Corporate Items                    | 104,100            | 79,400             | 183,500            |
| <b>Total Expenditure</b>           | <b>3,542,398</b>   | <b>3,570,558</b>   | <b>7,112,956</b>   |
| <b>Net (Surplus) / Deficit</b>     | <b>107,820</b>     | <b>44,958</b>      | <b>152,778</b>     |
| <b>Opening Reserves (Forecast)</b> | <b>(1,011,630)</b> | <b>(431,520)</b>   | <b>(1,443,150)</b> |
| (Surplus) / Deficit for the year   | 107,820            | 44,958             | 152,778            |
| Interest transfer                  | 10,250             | 10,250             | 20,500             |
| <b>Closing Reserves (Forecast)</b> | <b>(893,560)</b>   | <b>(376,312)</b>   | <b>(1,269,872)</b> |

## 7. Operations

7.1. The Operations Budget has seen an increase to staff costs to reflect the provisional 2% pay increase which is currently being negotiated by the NJC. Staff costs have also been updated to reflect the triennial valuation results for the pension costs. The Equipment, Vehicles and Vessels budget has been increased to cover the cost of replacing the JCB 2010 excavator on a Finance Lease. The Practical Maintenance budget has been increased to incorporate the extra costs for the Pontoons at Peto's Marsh. The Ranger Services budget has seen a decrease to income following the loss of staff recharges to Whitlingham Charitable Trust. The contribution to the launch replacements within the Plant, Vessel and Equipment Reserve has been increased as per recommendations discussed with members on 17/01/19. Small scale savings identified in 2019/20 have also been incorporated into 2020/21. In other areas of the budget the provision represents the level of funding required to enable continuation of the levels of service delivered in the current year.

- 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 2020/21.

## **8. Strategic Services**

- 8.1. As with the Operations budget, staff costs have increased for the same reasons, and there is little capacity to take on additional projects or other ad-hoc work. In other areas of the budget, the provision represents the level of funding required to enable continuation of the levels of service delivered in the current year.

## **9. Chief Executive**

- 9.1. As with the Operations and Strategic Services, staff costs have increased for the same reasons. The Legal budget has seen a reduction following the decision not to replace the Solicitor post and outsourcing the work. The Collection of Tolls budget has seen an increase to reflect the year round cover now provided. Again, there remains little capacity for additional work.

## **10. Central and Shared Costs and Cost Apportionment**

- 10.1. Cost apportionments have remained the same as those for 2019/20 and are consistent with the principles agreed by the Resources Allocation Working Group. Full details of apportionments by budget line for 2020/21 are set out in Appendix 3.
- 10.2. The overall split of proposed net expenditure in 2020/21 remains 50% national park and 50% navigation, whilst income is split 49% and 51%. The 1% movement reflects the uncertainty around the National Park grant which has been budgeted at the same level as 2019/20. Confirmation from DEFRA on the future year(s) is expected before 31 March 2020. A reduction in grant will require planning for future years (2021/22 onwards) to ensure National Park Reserves remain at the recommended levels.
- 10.3. Table 6 below provides further details of central and shared costs. These should not be seen as synonymous with overheads, but have been identified in line with those areas specifically examined by the Resource Allocation Working Group. As such they reflect costs across the Authority that are included within the budgets of both Operations and Strategic Services directorates, and from the Chief Executive's section.



**Table 6**

## Central and Shared Costs

| Cost/Percentage split                                   | 2020/21 National Park<br>£000s | 2020/21 Navigation<br>£000s | 2020/21 Consolidated<br>£000s | 2021/22 National Park<br>£000s | 2021/22 Navigation<br>£000s | 2021/22 Consolidated<br>£000s | 2022/23 National Park<br>£000s | 2022/23 Navigation<br>£000s | 2022/23 Consolidated<br>£000s |
|---|--------------------------------|-----------------------------|-------------------------------|--------------------------------|-----------------------------|-------------------------------|--------------------------------|-----------------------------|-------------------------------|
| Share of central and shared costs                       | 1,535                          | 999                         | 2,534                         | 1,554                          | 1,017                       | 2,571                         | 1,575                          | 1,034                       | 2,609                         |
| Pension contribution lump-sum                           | 74                             | 49                          | 123                           | 76                             | 51                          | 127                           | 78                             | 52                          | 130                           |
| <b>Total</b>  | <b>1,609</b>                   | <b>1,048</b>                | <b>2,657</b>                  | <b>1,630</b>                   | <b>1,068</b>                | <b>2,698</b>                  | <b>1,653</b>                   | <b>1,086</b>                | <b>2,739</b>                  |
| Percentage split of central and shared costs            | 61%                            | 39%                         | 100%                          | 60%                            | 40%                         | 100%                          | 60%                            | 40%                         | 100%                          |
| Total core income                                       | (3,435)                        | (3,526)                     | (6,961)                       | (3,429)                        | (3,627)                     | (7,056)                       | (3,429)                        | (3,700)                     | (7,129)                       |
| Central and shared costs as a percentage of core income | 47%                            | 30%                         | 38%                           | 48%                            | 29%                         | 38%                           | 48%                            | 29%                         | 38%                           |

10.4. Central and shared costs have been identified in line with the work of the resource Allocation Working Group to include; operational property, finance and insurance; communications, collection of tolls; ICT; legal; head office; office expenses and pool vehicles; directorate management and administration costs; human resources and staff training; governance and member's allowances; and the chief executive. All of which play a vital role in supporting the delivery of front line services. Central and shared costs also include the lump sum pension contribution, which is made annually to reduce the Authority's share of the pension deficit as calculated by the pension fund actuary. As a percentage of income, central and shared costs are broadly static and remain at

the same level as 2019/20 (Navigation percentage split of central and shared costs 40%, central and shared costs as a percentage of core income 29%).

## 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 increases from 2020/21 onwards are based on a provisional increase of 2%, 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 2019/20 will be delivered in line with budget holders' projections; and
- The continued provision until 2021/22 of £60,000 split equally between National Park and Navigation for the implementation of the Hickling vision.

11.2. A detailed sensitivity analysis for some of these key assumptions is set out below in table 7.

**Table 7**

Budget Sensitivity analysis

| Assumption   | Change in assumption                            | Approximate financial impact of change £ (+/-) |
|--|---|--|
| National Park budget for 2019/20 will be delivered in line with forecast outturn                 | 1% under/overspend against National Park budget | 35,000   |
| Navigation budget for 2019/20 will be delivered in line with forecast outturn                    | 1% under/overspend against Navigation budget    | 34,000   |
| Overall salary increase of 2% in 2020/21   | 1% change in salary inflation                   | 47,000   |
| Boat numbers and distribution remain as predicted in 2020/21                                     | 1% change in navigation toll income             | 34,000   |
| National Park Grant in line with current allocations and no further reduction applied in 2020/21 | 1% change in National Park Grant allocation     | 34,000   |

## 12. Earmarked Reserves

- 12.1. The Authority's earmarked reserve strategy for the period 2020/21 to 2022/23 is set out in Appendix 4. The strategy details the actual balance of earmarked reserves at the end of October 2019, 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 2022/23.
- 12.2. Navigation earmarked reserves stand at £911,272 at the end of October 2019 and are forecast to decrease slightly (to £860,968) by the end of the financial year.
- 12.3. Appendix 4 reflects the contributions to reserves allowed for in the budget and financial strategy set out in Appendix 3. Planned expenditure from reserves is itemised within Appendix 2 and includes in 2020/21:
- Replace mini digger, Sanderson Telehandler and NATO floats;
  - Replace three vehicles;
  - Dockyard slip-way piling and wash down area; and
  - CANAPE project expenditure.
- 12.4. Planned expenditure from earmarked reserves in 2021/22 and 2022/23 includes the continued CANAPE project expenditure, replacement of eleven vehicles at an estimated cost of £212,545 (with £139,052 relating to navigation), replacement of JCB JS220 (2017) at an estimated cost of £105,000 (with £73,500 relating to navigation), replacement of a ranger launch at an estimated cost of £100,000 (with £100,000 relating to navigation) and the replacement of a wherry at an estimated cost of £120,000 (with £84,000 relating to navigation).
- 12.5. Taking account of all these items, the forecast balance of navigation earmarked reserves at the end of 2022/23 is £929,848, although it should be noted that expenditure plans for 2021/22 and beyond are likely to be refined again when the financial strategy for 2021/22 is developed later on this year.
- 12.6. In 2022/23 the CANAPE project will have been completed. 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 uncertainty surrounding the exchange rate so the figure included in Appendix 4 should not be seen as absolute. Members will need to consider how a potential surplus could be distributed. Options on the Navigation side could include increasing the moorings/piling part of the property reserves or creating a new reserve to provide match funding for future projects.

## 13. Summary

- 13.1. The draft budget presented here incorporates the navigation charges for 2020/21 and is designed to allow the Authority to continue to deliver priority navigation activities at the required level, whilst 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.

- 13.2. The National Park part of the budget shows a deficit for the next three years. This will be funded from the National Park Reserve resulting in a reserve balance of £893,560 at the end of 2020/21. Whilst the outcome of a new settlement remains uncertain figures for 2021/22 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 expenditure is sustainable.
- 13.3. It is important to recognise that the budget as a whole is highly sensitive to changes in salary inflation, as a result a significant proportion of the budget is made up of staff costs. The budget is based on a 2% increase in salaries for period April 2020 to March 2023. There continues to be uncertainty about the likely award.
- 13.4. The deficit of £44,958 allowed for in the 2020/21 budget continues to maintain the navigation reserve at 10%. As in previous years, it remains the case that the indicative tolls increases in 2021/22 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 2019/20.

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Date of report: 10 December 2019

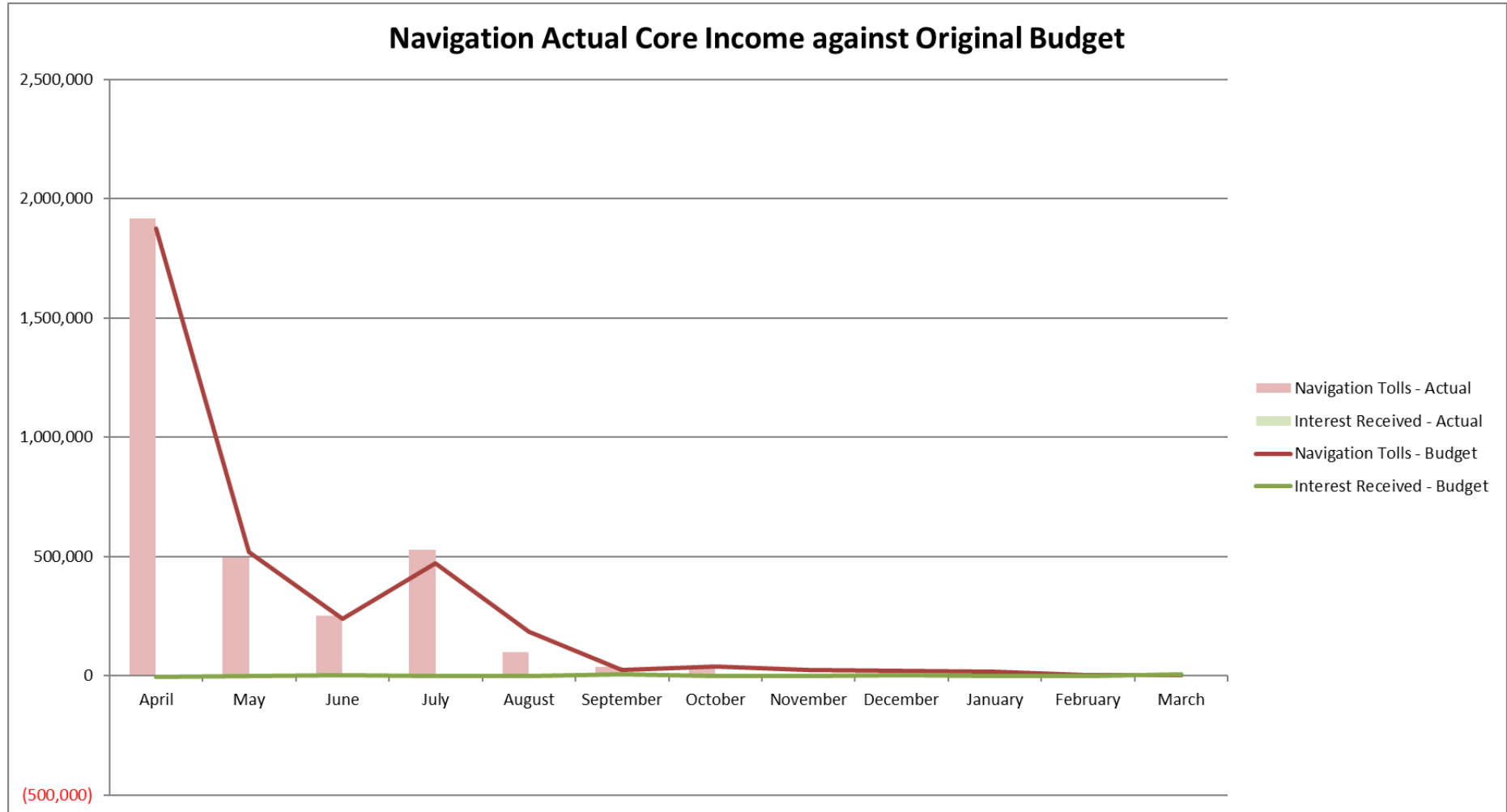
Appendix 1 – Navigation actual income and expenditure charts to 31 October 2019

Appendix 2 – Financial monitor: Navigation income and expenditure 2019/20

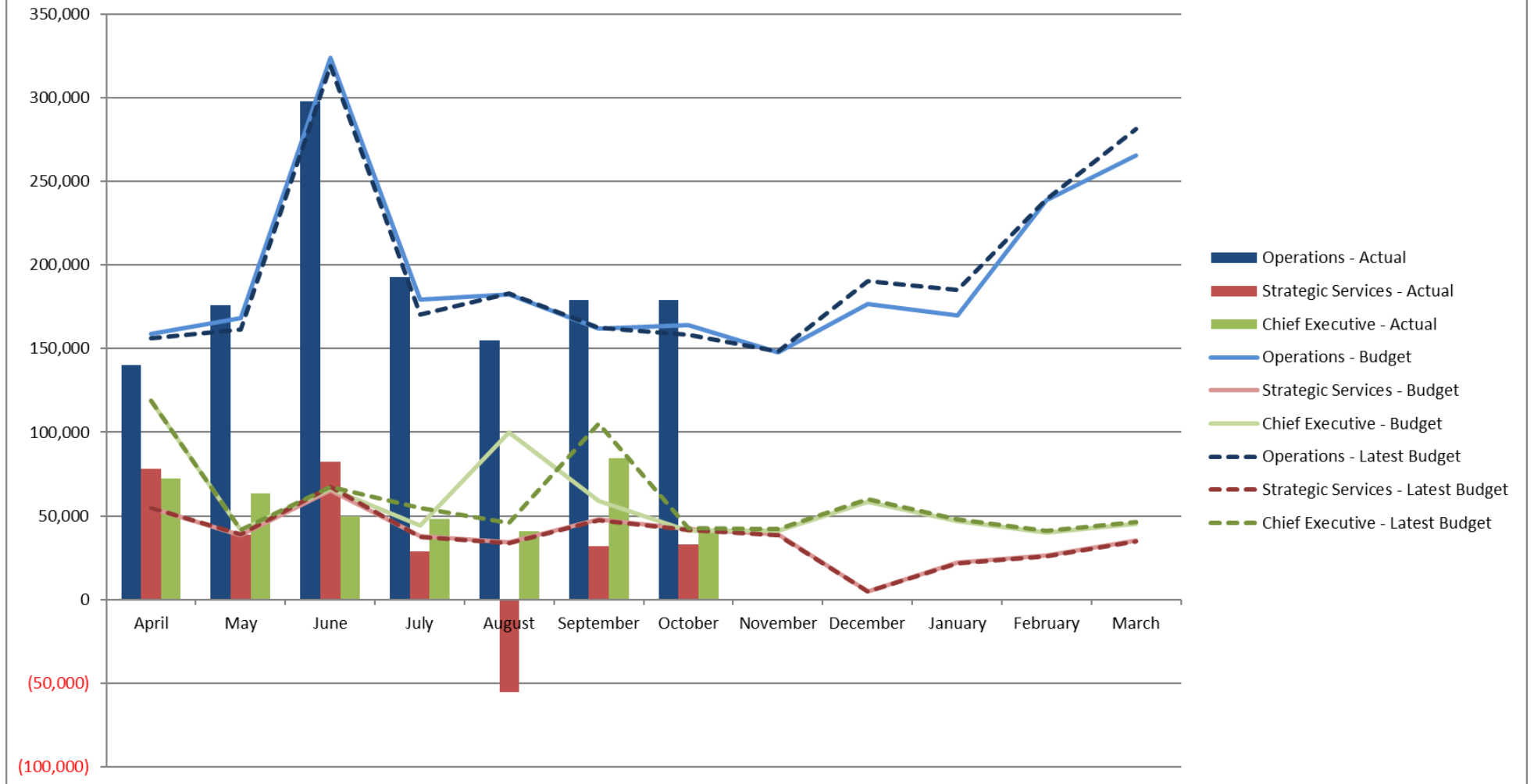
Appendix 3 – Draft Budget 2020/21 and Financial Strategy to 2022/23

Appendix 4 – Earmarked Reserves to 2022/23

## Appendix 1 – Navigation actual income and expenditure charts to 31 October 2019



## Navigation Net Actual Expenditure against Original and Latest Budget



## Appendix 2 – Financial monitor: Navigation income and expenditure 2019/20

**Table 1**  
Income

| Row Labels          | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|---------------------|-----------------------------------|---|--|------------------------------------|--|
| <b>Total Income</b> | <b>(3,440,000)</b>                | <b>0</b>                                | <b>(3,440,000)</b>                           | <b>(3,448,750)</b>                 | <b>+ 8,750</b>                                 |
| National Park Grant | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Hire Craft Tolls    | (1,189,000)                       | 0                                       | (1,189,000)                                  | (1,179,000)                        | - 10,000                                       |
| Private Craft Tolls | (2,175,000)                       | 0                                       | (2,175,000)                                  | (2,185,000)                        | + 10,000                                       |
| Short Visit Tolls   | (42,000)                          | 0                                       | (42,000)                                     | (42,000)                           | + 0  |
| Other Toll Income   | (19,000)                          | 0                                       | (19,000)                                     | (19,000)                           | + 0  |
| Interest            | (15,000)                          | 0                                       | (15,000)                                     | (23,750)                           | + 8,750  |

**Table 2**  
Operations

| Row Labels                                   | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|--|-----------------------------------|---|--|------------------------------------|--|
| <b>Total Operations</b>                      | <b>2,498,141</b>                  | <b>18,470</b>                           | <b>2,516,611</b>                             | <b>2,500,461</b>                   | <b>+ 16,150</b>                                |
| <b>Construction and Maintenance Salaries</b> | 782,842                           | 5,633                                   | 788,475                                      | 785,695                            | + 2,780  |
| Salaries                                     | 786,014                           | 5,633                                   | 791,647                                      | 788,867                            | + 2,780  |
| Expenditure                                  | (3,172)                           | 0                                       | (3,172)                                      | (3,172)                            | + 0  |
| <b>Equipment, Vehicles &amp; Vessels</b>     | 317,800                           | 3,885                                   | 321,685                                      | 321,685                            | + 0  |
| Income                                       | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Expenditure                                  | 317,800                           | 3,885                                   | 321,685                                      | 321,685                            | + 0  |
| <b>Water Management</b>                      | 119,470                           | 0                                       | 119,470                                      | 119,470                            | + 0  |
| Income                                       | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Expenditure                                  | 119,470                           | 0                                       | 119,470                                      | 119,470                            | + 0  |
| <b>Land Management</b>                       | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Income                                       | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Expenditure                                  | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| <b>Practical Maintenance</b>                 | 400,500                           | 0                                       | 400,500                                      | 400,500                            | + 0  |
| Income                                       | (10,700)                          | 0                                       | (10,700)                                     | (10,700)                           | + 0  |
| Expenditure                                  | 411,200                           | 0                                       | 411,200                                      | 411,200                            | + 0  |



| Row Labels                               | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|--|-----------------------------------|---|--|------------------------------------|--|
| <b>Waterways and Recreation Strategy</b> | 48,980                            | 0                                       | 48,980                                       | 35,610                             | + 13,370                                       |
| Salaries                                 | 39,980                            | 0                                       | 39,980                                       | 26,610                             | + 13,370                                       |
| Expenditure                              | 9,000                             | 0                                       | 9,000  | 9,000                              | + 0  |
| <b>Project Funding</b>                   | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Expenditure                              | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Pension Payments                         | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| <b>Ranger Services</b>                   | 504,724                           | 0                                       | 504,724                                      | 504,724                            | + 0  |
| Income                                   | (60,000)                          | 0                                       | (60,000)                                     | (60,000)                           | + 0  |
| Salaries                                 | 420,756                           | 0                                       | 420,756                                      | 420,756                            | + 0  |
| Expenditure                              | 143,008                           | 0                                       | 143,008                                      | 143,008                            | + 0  |
| Pension Payments                         | 960                               | 0                                       | 960  | 960                                | + 0  |
| <b>Safety</b>                            | 77,793                            | 8,951                                   | 86,745                                       | 86,745                             | + 0  |
| Income                                   | (3,300)                           | 0                                       | (3,300)                                      | (3,300)                            | + 0  |
| Salaries                                 | 44,153                            | 0                                       | 44,153                                       | 44,153                             | + 0  |
| Expenditure                              | 36,940                            | 8,951                                   | 45,891                                       | 45,891                             | + 0  |
| <b>Premises</b>                          | 133,637                           | 0                                       | 133,637                                      | 133,637                            | + 0  |
| Income                                   | (700)                             | 0                                       | (700)  | (700)                              | + 0  |
| Expenditure                              | 134,337                           | 0                                       | 134,337                                      | 134,337                            | + 0  |

| Row Labels  | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|---|-----------------------------------|---|--|------------------------------------|--|
| <b>Operations Management and<br/>Administration</b> | 39,709                            | 0                                       | 39,709                                       | 39,709                             | + 0  |
| Salaries  | 38,155                            | 0                                       | 38,155                                       | 38,155                             | + 0  |
| Expenditure   | 1,554                             | 0                                       | 1,554  | 1,554                              | + 0  |
| <b>Premises - Head Office</b>                       | 72,686                            | 0                                       | 72,686                                       | 72,686                             | + 0  |
| Income  | (70)                              | 0                                       | (70)   | (70)                               | + 0  |
| Expenditure   | 72,755                            | 0                                       | 72,755                                       | 72,755                             | + 0  |

**Table 3**  
Strategic Services

| Row Labels                            | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|---------------------------------------|-----------------------------------|---|--|------------------------------------|--|
| <b>Total Strategic Services</b>       | <b>311,680</b>                    | <b>(1,934)</b>                          | <b>309,746</b>                               | <b>303,747</b>                     | <b>+ 5,999</b>                                 |
| <b>Development Management</b>         | 4,171                             | 0                                       | 4,171  | 4,171                              | + 0  |
| Income                                | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Salaries                              | 4,171                             | 0                                       | 4,171  | 4,171                              | + 0  |
| Expenditure                           | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Pension Payments                      | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| <b>Strategy and Projects Salaries</b> | 21,848                            | (7,722)                                 | 14,126                                       | 12,947                             | + 1,179  |
| Income                                | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Salaries                              | 19,756                            | (5,742)                                 | 14,014                                       | 12,835                             | + 1,179  |
| Expenditure                           | 2,093                             | (1,980)                                 | 113  | 113                                | + 0  |
| Pension Payments                      | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| <b>Biodiversity Strategy</b>          | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Expenditure                           | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| <b>Human Resources</b>                | 55,235                            | 6,189                                   | 61,424                                       | 61,424                             | + 0  |
| Salaries                              | 31,332                            | 0                                       | 31,332                                       | 31,332                             | + 0  |
| Expenditure                           | 23,903                            | 6,189                                   | 30,092                                       | 30,092                             | + 0  |

| Row Labels  | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|---|-----------------------------------|---|--|------------------------------------|--|
| <b>Volunteers</b>   | 30,936                            | 0                                       | 30,936                                       | 28,816                             | + 2,120  |
| Salaries  | 20,696                            | 0                                       | 20,696                                       | 18,576                             | + 2,120  |
| Expenditure   | 10,240                            | 0                                       | 10,240                                       | 10,240                             | + 0  |
| <b>Communications</b>                                       | 79,286                            | 0                                       | 79,286                                       | 79,286                             | + 0  |
| Income  | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Salaries  | 66,073                            | 0                                       | 66,073                                       | 66,073                             | + 0  |
| Expenditure   | 13,213                            | 0                                       | 13,213                                       | 13,213                             | + 0  |
| <b>Visitor Centres and Yacht Stations</b>                   | 86,940                            | 0                                       | 86,940                                       | 86,940                             | + 0  |
| Income  | (68,700)                          | 0                                       | (68,700)                                     | (68,700)                           | + 0  |
| Salaries  | 130,703                           | 0                                       | 130,703                                      | 130,703                            | + 0  |
| Expenditure   | 24,938                            | 0                                       | 24,938                                       | 24,938                             | + 0  |
| <b>Strategic Services Management and<br/>Administration</b> | 33,264                            | (401)                                   | 32,864                                       | 30,164                             | + 2,700  |
| Salaries  | 32,181                            | 0                                       | 32,181                                       | 29,481                             | + 2,700  |
| Expenditure   | 1,083                             | (401)                                   | 683  | 683                                | + 0  |

**Table 4**

## Chief Executive

| Row Labels                   | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|------------------------------|-----------------------------------|---|--|------------------------------------|--|
| <b>Total Chief Executive</b> | <b>665,420</b>                    | <b>11,759</b>                           | <b>677,179</b>                               | <b>658,242</b>                     | <b>+ 18,937</b>                                |
| <b>Legal</b>                 | 52,722                            | 0                                       | 52,722                                       | 35,750                             | + 16,972                                       |
| Income                       | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Salaries                     | 16,972                            | 0                                       | 16,972                                       | 0                                  | + 16,972                                       |
| Expenditure                  | 35,750                            | 0                                       | 35,750                                       | 35,750                             | + 0  |
| <b>Governance</b>            | 76,077                            | 11,759                                  | 87,836                                       | 87,836                             | + 0  |
| Income                       | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Salaries                     | 37,448                            | 11,759                                  | 49,208                                       | 49,208                             | + 0  |
| Expenditure                  | 38,628                            | 0                                       | 38,628                                       | 38,628                             | + 0  |
| <b>Chief Executive</b>       | 47,026                            | 0                                       | 47,026                                       | 47,026                             | + 0  |
| Salaries                     | 45,241                            | 0                                       | 45,241                                       | 45,241                             | + 0  |
| Expenditure                  | 1,785                             | 0                                       | 1,785  | 1,785                              | + 0  |
| <b>Asset Management</b>      | 71,535                            | 0                                       | 71,535                                       | 71,535                             | + 0  |
| Income                       | (4,364)                           | 0                                       | (4,364)                                      | (4,364)                            | + 0  |
| Salaries                     | 21,101                            | 0                                       | 21,101                                       | 21,101                             | + 0  |
| Expenditure                  | 54,798                            | 0                                       | 54,798                                       | 54,798                             | + 0  |

| Row Labels                   | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|------------------------------|-----------------------------------|---|--|------------------------------------|--|
| <b>Finance and Insurance</b> | 175,607                           | 0                                       | 175,607                                      | 166,967                            | + 8,640  |
| Income                       | 0                                 | 0                                       | 0  | 0                                  | + 0  |
| Salaries                     | 80,550                            | 0                                       | 80,550                                       | 77,550                             | + 3,000  |
| Expenditure                  | 95,057                            | 0                                       | 95,057                                       | 89,417                             | + 5,640  |
| <b>Collection of Tolls</b>   | 135,860                           | 0                                       | 135,860                                      | 142,535                            | - 6,675  |
| Salaries                     | 123,360                           | 0                                       | 123,360                                      | 130,035                            | - 6,675  |
| Expenditure                  | 12,500                            | 0                                       | 12,500                                       | 12,500                             | + 0  |
| <b>ICT</b>                   | 106,593                           | 0                                       | 106,593                                      | 106,593                            | + 0  |
| Salaries                     | 63,578                            | 0                                       | 63,578                                       | 63,578                             | + 0  |
| Expenditure                  | 43,016                            | 0                                       | 43,016                                       | 43,016                             | + 0  |

**Table 5**

Projects and Corporate items

| Row Labels                                | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|---|-----------------------------------|---|--|------------------------------------|--|
| <b>Total Projects and Corporate Items</b> | <b>51,067</b>                     | <b>0</b>                                | <b>51,067</b>                                | <b>46,435</b>                      | <b>+ 4,633</b>                                 |
| <b>Partnerships / HLF / CANAPE</b>        | 12,587                            | 0                                       | 12,587                                       | 7,955                              | + 4,633  |
| Income                                    | (67,375)                          | 0                                       | (67,375)                                     | (67,375)                           | + 0  |
| Salaries                                  | 23,170                            | 0                                       | 23,170                                       | 18,538                             | + 4,633  |
| Expenditure                               | 56,792                            | 0                                       | 56,792                                       | 56,792                             | + 0  |
| <b>Corporate Items</b>                    | <b>38,480</b>                     | <b>0</b>                                | <b>38,480</b>                                | <b>38,480</b>                      | <b>+ 0</b>                                     |
| Expenditure                               | 1,280                             | 0                                       | 1,280  | 1,280                              | + 0  |
| Pension Payments                          | 37,200                            | 0                                       | 37,200                                       | 37,200                             | + 0  |

**Table 6**

Contributions from earmarked reserves

| Row Labels   | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|--|-----------------------------------|---|--|------------------------------------|--|
| <b>Total contributions from Earmarked Reserves</b> | <b>(69,477)</b>                   | <b>(12,836)</b>                         | <b>(82,313)</b>                              | <b>(77,681)</b>                    | <b>- 4,633</b>                                 |
| <b>Earmarked Reserves</b>                          | <b>(69,477)</b>                   | <b>(12,836)</b>                         | <b>(82,313)</b>                              | <b>(77,681)</b>                    | <b>- 4,633</b>                                 |

| Row Labels  | Original budget<br>(Navigation) £ | Budget<br>adjustments<br>(Navigation) £ | Latest Available<br>Budget<br>(Navigation) £ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|-------------|-----------------------------------|---|--|------------------------------------|--|
| Expenditure | (69,477)                          | (12,836)                                | (82,313)                                     | (77,681)                           | - 4,633  |

**Table 7**

Net (Surplus) / Deficit

| Row Labels         | Original budget<br>(Navigation) £ | Budget adjustments<br>(Navigation) £ | Latest Available<br>Budget (Navigation)<br>£ | Forecast outturn<br>(Navigation) £ | Forecast outturn<br>variance<br>(Navigation) £ |
|--------------------|-----------------------------------|--------------------------------------|--|------------------------------------|--|
| <b>Grand Total</b> | <b>16,830</b>                     | <b>15,459</b>                        | <b>32,289</b>                                | <b>(17,547)</b>                    | <b>+ 49,836</b>                                |



# Appendix 3 - Draft Budget 2020/21 and Financial Strategy to 2022/23

| Row Labels                                     | 2018/19                              |                                   |                                     | 2019/20  |   |   | 2020/21                                |                                     |                                       | 2021/22                              |                                   |                                     | 2022/23                              |                                   |                                     | 2020/21 Apportionment                |                                   |                                     |               |            |
|--|--------------------------------------|-----------------------------------|-------------------------------------|--|---|---|--|-------------------------------------|---------------------------------------|--------------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|-----------------------------------|-------------------------------------|---------------|------------|
|  | National Park<br>2018/19<br>(Actual) | Navigation<br>2018/19<br>(Actual) | Consolidated<br>2018/19<br>(Actual) | National Park<br>2019/20 (Latest<br>Available<br>Budget) | Navigation<br>2019/20 (Latest<br>Available<br>Budget) | Consolidated<br>2019/20 (Latest<br>Available<br>Budget) | National Park<br>2019/20<br>(Forecast) | Navigation<br>2019/20<br>(Forecast) | Consolidated<br>2019/20<br>(Forecast) | National Park<br>2020/21<br>(Budget) | Navigation<br>2020/21<br>(Budget) | Consolidated<br>2020/21<br>(Budget) | National Park<br>2021/22<br>(Budget) | Navigation<br>2021/22<br>(Budget) | Consolidated<br>2021/22<br>(Budget) | National Park<br>2022/23<br>(Budget) | Navigation<br>2022/23<br>(Budget) | Consolidated<br>2022/23<br>(Budget) | National Park | Navigation |
| <b>Income</b>                                  |                                      |                                   |                                     |  |   |   |  |                                     |                                       |                                      |                                   |                                     |                                      |                                   |                                     |                                      |                                   |                                     |               |            |
| <b>Income</b>                                  |                                      |                                   |                                     |  |   |   |  |                                     |                                       |                                      |                                   |                                     |                                      |                                   |                                     |                                      |                                   |                                     |               |            |
| National Park Grant                            | (3,356,348)                          | 0                                 | (3,356,348)                         | (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                                    | (1,159,858)                       | (1,159,858)                         | 0  | (1,189,000)   | (1,189,000)   | 0                                      | (1,179,000)                         | (1,179,000)                           | 0                                    | (1,199,000)                       | (1,199,000)                         | 0                                    | (1,235,000)                       | (1,235,000)                         | 0                                    | (1,260,000)                       | (1,260,000)                         | 0%            | 100%       |
| Private Craft Tolls                            | 0                                    | (2,134,006)                       | (2,134,006)                         | 0  | (2,175,000)   | (2,175,000)   | 0                                      | (2,185,000)                         | (2,185,000)                           | 0                                    | (2,244,000)                       | (2,244,000)                         | 0                                    | (2,312,000)                       | (2,312,000)                         | 0                                    | (2,359,000)                       | (2,359,000)                         | 0%            | 100%       |
| Short Visit Tolls                              | 0                                    | (42,475)                          | (42,475)                            | 0  | (42,000)  | (42,000)  | 0                                      | (42,000)                            | (42,000)                              | 0                                    | (43,000)                          | (43,000)                            | 0                                    | (45,000)                          | (45,000)                            | 0                                    | (46,000)                          | (46,000)                            | 0%            | 100%       |
| Other Toll Income                              | 0                                    | (22,956)                          | (22,956)                            | 0  | (19,000)  | (19,000)  | 0                                      | (19,000)                            | (19,000)                              | 0                                    | (19,100)                          | (19,100)                            | 0                                    | (19,100)                          | (19,100)                            | 0                                    | (19,100)                          | (19,100)                            | 0%            | 100%       |
| Interest                                       | (18,526)                             | (18,526)                          | (37,053)                            | (15,000)   | (15,000)  | (30,000)  | (23,750)                               | (23,750)                            | (47,500)                              | (20,500)                             | (20,500)                          | (41,000)                            | (15,000)                             | (15,000)                          | (30,000)                            | (15,000)                             | (15,000)                          | (30,000)                            | 50%           | 50%        |
| <b>Income Total</b>                            | <b>(3,374,874)</b>                   | <b>(3,377,822)</b>                | <b>(6,752,696)</b>                  | <b>(3,429,078)</b>                                       | <b>(3,440,000)</b>                                    | <b>(6,869,078)</b>                                      | <b>-3,437,828</b>                      | <b>-3,448,750</b>                   | <b>-6,886,578</b>                     | <b>(3,434,578)</b>                   | <b>(3,525,600)</b>                | <b>(6,960,178)</b>                  | <b>(3,429,078)</b>                   | <b>(3,626,100)</b>                | <b>(7,055,178)</b>                  | <b>(3,429,078)</b>                   | <b>(3,699,100)</b>                | <b>(7,128,178)</b>                  | <b>49%</b>    | <b>51%</b> |
| <b>Income Total</b>                            | <b>(3,374,874)</b>                   | <b>(3,377,822)</b>                | <b>(6,752,696)</b>                  | <b>(3,429,078)</b>                                       | <b>(3,440,000)</b>                                    | <b>(6,869,078)</b>                                      | <b>-3,437,828</b>                      | <b>-3,448,750</b>                   | <b>-6,886,578</b>                     | <b>(3,434,578)</b>                   | <b>(3,525,600)</b>                | <b>(6,960,178)</b>                  | <b>(3,429,078)</b>                   | <b>(3,626,100)</b>                | <b>(7,055,178)</b>                  | <b>(3,429,078)</b>                   | <b>(3,699,100)</b>                | <b>(7,128,178)</b>                  | <b>49%</b>    | <b>51%</b> |
| <b>Net Expenditure</b>                         |                                      |                                   |                                     |  |   |   |  |                                     |                                       |                                      |                                   |                                     |                                      |                                   |                                     |                                      |                                   |                                     |               |            |
| <b>Net Expenditure</b>                         |                                      |                                   |                                     |  |   |   |  |                                     |                                       |                                      |                                   |                                     |                                      |                                   |                                     |                                      |                                   |                                     |               |            |
| <b>Operations</b>                              |                                      |                                   |                                     |  |   |   |  |                                     |                                       |                                      |                                   |                                     |                                      |                                   |                                     |                                      |                                   |                                     |               |            |
| Construction and Maintenance Salaries          | 425,840                              | 744,406                           | 1,170,246                           | 467,650  | 791,647   | 1,259,297   | 456,530                                | 788,867                             | 1,245,397                             | 497,572                              | 830,508                           | 1,328,080                           | 515,726                              | 859,054                           | 1,374,780                           | 533,324                              | 885,076                           | 1,418,400                           | 37%           | 63%        |
| Construction and Maintenance Salaries (Income) | (3,031)                              | (5,301)                           | (8,332)                             | (2,438)  | (3,172)   | (5,610)   | (2,438)                                | (3,172)                             | (5,610)                               | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Equipment, Vehicles and Vessels                | 146,314                              | 341,399                           | 487,714                             | 114,150  | 266,350   | 380,500   | 114,150                                | 266,350                             | 380,500                               | 120,690                              | 281,610                           | 402,300                             | 125,490                              | 292,810                           | 418,300                             | 119,640                              | 279,160                           | 398,800                             | 30%           | 70%        |
| Equipment, Vehicles and Vessels (Income)       | (4,311)                              | (10,060)                          | (14,371)                            | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Water Management                               | 4,719                                | 87,333                            | 92,052                              | 6,500  | 119,470   | 125,970   | 6,500                                  | 119,470                             | 125,970                               | 5,000                                | 98,670                            | 103,670                             | 5,000                                | 119,414                           | 124,414                             | 5,000                                | 119,414                           | 124,414                             | 5%            | 95%        |
| Water Management (Income)                      | (2,631)                              | (668)                             | (3,299)                             | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Land Management                                | 50,953                               | 0                                 | 50,953                              | 54,160   | 0   | 54,160  | 54,160                                 | 0                                   | 54,160                                | 58,710                               | 0                                 | 58,710                              | 58,710                               | 0                                 | 58,710                              | 58,710                               | 0                                 | 58,710                              | 100%          | 0%         |
| Land Management (Income)                       | (70,962)                             | 0                                 | (70,962)                            | (102,600)  | 0   | (102,600)   | (102,600)                              | 0                                   | (102,600)                             | (103,796)                            | 0                                 | (103,796)                           | (103,796)                            | 0                                 | (103,796)                           | (103,796)                            | 0                                 | (103,796)                           | 100%          | 0%         |
| Waterways and Recreation Strategy              | 358                                  | 6,498                             | 6,856                               | 500  | 9,000   | 9,500   | 500                                    | 9,000                               | 9,500                                 | 9,000                                | 9,000                             | 9,000                               | 9,000                                | 9,000                             | 9,000                               | 9,000                                | 9,000                             | 9,000                               | 100%          | 100%       |
| Waterways and Recreation Strategy (Income)     | 0                                    | (188)                             | (188)                               | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Practical Maintenance                          | 85,871                               | 434,181                           | 520,052                             | 85,000   | 413,200   | 498,200   | 85,000                                 | 413,200                             | 498,200                               | 89,300                               | 432,260                           | 521,560                             | 89,300                               | 397,160                           | 486,460                             | 89,300                               | 397,160                           | 486,460                             | 17%           | 83%        |
| Practical Maintenance (Income)                 | (5,000)                              | (27,805)                          | (32,805)                            | 0  | (10,700)  | (10,700)  | 0                                      | (10,700)                            | (10,700)                              | 0                                    | (9,000)                           | (9,000)                             | 0                                    | (9,000)                           | (9,000)                             | 0                                    | (9,000)                           | (9,000)                             | 0%            | 100%       |
| Ranger Services                                | 280,306                              | 492,274                           | 772,580                             | 297,484  | 538,426   | 835,910   | 297,484                                | 538,426                             | 835,910                               | 304,008                              | 560,212                           | 864,220                             | 311,763                              | 571,844                           | 883,607                             | 319,436                              | 583,355                           | 902,791                             | 35%           | 65%        |
| Ranger Services (Income)                       | (18,208)                             | (27,853)                          | (46,060)                            | (22,468)   | (33,702)  | (56,170)  | (22,468)                               | (33,702)                            | (56,170)                              | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Safety   | 57,965                               | 98,753                            | 156,718                             | 40,137   | 75,163  | 115,300   | 40,137                                 | 75,163                              | 115,300                               | 42,226                               | 80,744                            | 122,970                             | 43,685                               | 82,805                            | 126,490                             | 44,077                               | 83,733                            | 127,810                             | 34%           | 66%        |
| Safety (Income)                                | (1,252)                              | (2,855)                           | (4,107)                             | (3,300)  | (3,300)   | (3,300)   | (3,300)                                | (3,300)                             | (3,300)                               | 0                                    | (1,500)                           | (1,500)                             | 0                                    | (1,500)                           | (1,500)                             | 0                                    | (1,500)                           | (1,500)                             | 0%            | 100%       |
| Project Funding                                | 101,691                              | 0                                 | 101,691                             | 100,000  | 0   | 100,000   | 100,000                                | 0                                   | 100,000                               | 60,793                               | 1,067                             | 61,860                              | 40,000                               | 0                                 | 40,000                              | 40,000                               | 0                                 | 40,000                              | 98%           | 2%         |
| Project Funding (Income)                       | 0                                    | 0                                 | 0                                   | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Operational Property                           | 96,012                               | 131,655                           | 227,667                             | 86,073   | 102,837   | 188,910   | 86,073                                 | 102,837                             | 188,910                               | 85,473                               | 101,437                           | 186,910                             | 85,473                               | 101,437                           | 186,910                             | 85,473                               | 101,437                           | 186,910                             | 46%           | 54%        |
| Operational Property (Income)                  | (632)                                | (1,475)                           | (2,107)                             | (300)  | (700)   | (1,000)   | (300)                                  | (700)                               | (1,000)                               | (300)                                | (700)                             | (1,000)                             | (300)                                | (700)                             | (1,000)                             | (300)                                | (700)                             | (1,000)                             | 30%           | 70%        |
| Operations Management and Admin                | 79,093                               | 38,956                            | 118,049                             | 82,825   | 40,795  | 123,620   | 82,825                                 | 40,795                              | 123,620                               | 88,916                               | 43,794                            | 132,710                             | 93,807                               | 46,203                            | 140,010                             | 96,239                               | 47,401                            | 143,640                             | 67%           | 33%        |
| Operations Management and Admin (Income)       | (2,914)                              | (1,435)                           | (4,349)                             | (2,204)  | (1,086)   | (3,290)   | (2,204)                                | (1,086)                             | (3,290)                               | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Head Office                                    | 186,238                              | 76,069                            | 262,307                             | 178,125  | 72,755  | 250,880   | 178,125                                | 72,755                              | 250,880                               | 183,805                              | 75,075                            | 258,880                             | 178,125                              | 72,755                            | 250,880                             | 178,125                              | 72,755                            | 250,880                             | 71%           | 29%        |
| Head Office (Income)                           | (269)                                | (110)                             | (378)                               | (170)  | (70)  | (240)   | (170)                                  | (70)                                | (240)                                 | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| <b>Operations Total</b>                        | <b>1,406,152</b>                     | <b>2,373,775</b>                  | <b>3,779,928</b>                    | <b>1,382,423</b>   | <b>2,376,914</b>                                      | <b>3,759,337</b>  | <b>1,371,303</b>                       | <b>2,374,134</b>                    | <b>3,745,437</b>                      | <b>1,432,396</b>                     | <b>2,503,178</b>                  | <b>3,935,574</b>                    | <b>1,442,982</b>                     | <b>2,541,283</b>                  | <b>3,984,265</b>                    | <b>1,465,228</b>                     | <b>2,567,291</b>                  | <b>4,032,519</b>                    | <b>36%</b>    | <b>64%</b> |
| <b>Strategic Services</b>                      |                                      |                                   |                                     |  |   |   |  |                                     |                                       |                                      |                                   |                                     |                                      |                                   |                                     |                                      |                                   |                                     |               |            |
| Development Management                         | 426,073                              | 4,108                             | 430,181                             | 400,185  | 0   | 400,185   | 391,785                                | 0                                   | 391,785                               | 477,461                              | 8,719                             | 486,180                             | 490,193                              | 9,017                             | 499,210                             | 503,306                              | 9,324                             | 512,630                             | 98%           | 2%         |
| Development Management (Income)                | (148,788)                            | 0                                 | (148,788)                           | (100,000)  | 0   | (100,000)   | (68,500)                               | 0                                   | (68,500)                              | (74,500)                             | 0                                 | (74,500)                            | (74,500)                             | 0                                 | (74,500)                            | (74,500)                             | 0                                 | (74,500)                            | 100%          | 0%         |
| Strategy and Projects Salaries                 | 266,293                              | 62,099                            | 328,392                             | 223,845  | 58,164  | 282,009   | 210,999                                | 43,615                              | 254,614                               | 61,687                               | 4,244                             | 65,930                              | 63,039                               | 4,331                             | 67,370                              | 52,280                               | 4,420                             | 56,700                              | 94%           | 6%         |
| Strategy and Projects (Income)                 | 102,871                              | 0                                 | 102,871                             | 72,418   | 113   | 72,530  | 71,371                                 | 90                                  | 71,461                                | 69,595                               | 90                                | 70,685                              | 76,630                               | 90                                | 76,720                              | 75,320                               | 90                                | 75,410                              | 100%          | 0%         |
| Biodiversity Strategy                          | 11,118                               | 0                                 | 11,118                              | 7,670  | 0   | 7,670   | 8,717                                  | 104                                 | 8,820                                 | 11,870                               | 0                                 | 11,870                              | 10,000                               | 0                                 | 10,000                              | 10,000                               | 0                                 | 10,000                              | 100%          | 0%         |
| Biodiversity Strategy (Income)                 | (750)                                | 0                                 | (750)                               | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Environment Land Management System             | 0                                    | 0                                 | 0                                   | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 32,170                               | 0                                 | 32,170                              | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 100%          | 0%         |
| Environment Land Management System (Income)    | 0                                    | 0                                 | 0                                   | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | (32,170)                             | 0                                 | (32,170)                            | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 100%          | 0%         |
| Water Environment Grant                        | 0                                    | 0                                 | 0                                   | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 11,653                               | 0                                 | 11,653                              | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 100%          | 0%         |
| Water Environment Grant (Income)               | 0                                    | 0                                 | 0                                   | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | (11,653)                             | 0                                 | (11,653)                            | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 100%          | 0%         |
| Communications                                 | 252,832                              | 74,527                            | 327,359                             | 251,552  | 79,573  | 331,125   | 251,552                                | 79,573                              | 331,125                               | 249,177                              | 78,473                            | 327,650                             | 254,050                              | 80,460                            | 334,510                             | 259,051                              | 82,499                            | 341,550                             | 76%           | 24%        |
| Communications (Income)                        | (26,153)                             | (307)                             | (26,460)                            | (6,593)  | (287)   | (6,880)   | (6,593)                                | (287)                               | (6,880)                               | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| UK NP Communications Team                      | 0                                    | 0                                 | 0                                   | 99,600   | 0   | 99,600  | 99,600                                 | 0                                   | 99,600                                | 118,800                              | 0                                 | 118,800                             | 121,095                              | 0                                 | 121,095                             | 0                                    | 0                                 | 0                                   | 100%          | 0%         |
| UK NP Communications Team (Income)             | 0                                    | 0                                 | 0                                   | (99,600)   | 0   | (99,600)  | (99,600)                               | 0                                   | (99,600)                              | (118,800)                            | 0                                 | (118,800)                           | (121,095)                            | 0                                 | (121,095)                           | 0                                    | 0                                 | 0                                   | 100%          | 0%         |
| Visitor Centres and Yacht Stations             | 315,233                              | 134,491                           | 449,724                             | 338,720  | 155,640   | 494,360   | 338,720                                | 155,640                             | 494,360                               | 300,128                              | 158,753                           | 458,880                             | 304,300                              | 160,530                           | 464,830                             | 309,130                              | 163,410                           | 472,540                             | 65%           | 35%        |
| Visitor Centres and Yacht Stations (Income)    | (179,239)                            | (66,014)                          | (245,253)                           | (181,400)  | (68,700)  | (250,100)   | (181,400)                              | (68,700)                            | (250,100)                             | (105,400)                            | (68,700)                          | (174,100)                           | (105,400)                            | (68,700)                          | (174,100)                           | (105,400)                            | (68,700)                          | (174,100)                           | 61%           | 39%        |
| Human Resources                                | 71,731                               | 49,847                            | 121,577                             | 88,390   | 61,424  | 149,814   | 88,390                                 | 61,424                              | 149,814                               | 82,146                               | 57,084                            | 139,230                             | 83,391                               | 57,949                            | 141,340                             | 84,671                               | 58,839                            | 143,510                             | 59%           | 41%        |
| Human Resources (Income)                       | (4,776)                              | (3,319)                           | (8,095)                             | 0  | 0   | 0   | 0                                      | 0                                   | 0                                     | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0                                    | 0                                 | 0                                   | 0%            | 0%         |
| Volunteers                                     | 45,129                               | 30,086                            | 75,215                              | 46,404   | 30,   |   |  |                                     |                                       |                                      |                                   |                                     |                                      |                                   |                                     |                                      |                                   |                                     |               |            |

## Appendix 4 – Earmarked Reserves to 2022/23

| Year   | Earmarked Reserves   | Property Reserve - TOTAL | Plant, Vessels and Equipment Reserve - TOTAL | Premises Reserve - TOTAL | Other Earmarked Reserves - TOTAL | HLF             | CANAPE           | Total Earmarked Reserves - National Park | Total Earmarked Reserves - Navigation | GRAND TOTAL Earmarked Reserves |  |
|--|--|--------------------------|--|--------------------------|----------------------------------|-----------------|------------------|--|---------------------------------------|--------------------------------|--|
|  | <b>Balance 01 April 2019</b>   | <b>(569,750)</b>         | <b>(275,190)</b>                             | <b>(195,326)</b>         | <b>(593,558)</b>                 | <b>(89,706)</b> | <b>(80,476)</b>  | <b>(1,070,645)</b>                       | <b>(733,361)</b>                      | <b>(1,804,006)</b>             |  |
| 2019/20  | <u>Contributions to Reserves to 30/09/19</u>                                 |                          |  |                          |                                  |                 |                  |  |                                       |                                |  |
|  | Vessels and Equipment (VES000451)  | 0                        | (92,000)                                     | 0                        | 0                                |                 |                  | (27,600)                                 | (64,400)                              | (92,000)                       |  |
|  | Vehicles (VEH000451)   | 0                        | (22,000)                                     | 0                        | 0                                |                 |                  | (6,600)                                  | (15,400)                              | (22,000)                       |  |
|  | Mutford Lock (MLK000451)   | (25,000)                 | 0  | 0                        | 0                                |                 |                  | 0  | (25,000)                              | (25,000)                       |  |
|  | Mutford Lock Rent (MLK000552)  | (1,462)                  | 0  | 0                        | 0                                |                 |                  | 0  | (1,462)                               | (1,462)                        |  |
|  | Launches (LAU000451)   | 0                        | (18,000)                                     | 0                        | 0                                |                 |                  | 0  | (18,000)                              | (18,000)                       |  |
|  | Ranger Vehicles (RAN000451)  | 0                        | (13,000)                                     | 0                        | 0                                |                 |                  | (5,200)                                  | (7,800)                               | (13,000)                       |  |
|  | Dockyard Site (PRM009451)  | 0                        | 0  | (30,000)                 | 0                                |                 |                  | (9,000)                                  | (21,000)                              | (30,000)                       |  |
|  | Pool Vehicles (PCP000451)  | 0                        | (14,000)                                     | 0                        | 0                                |                 |                  | (9,380)                                  | (4,620)                               | (14,000)                       |  |
|  | Pool Vehicles (PCP000552)  | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Asset Management for Countryside sites (SIM00451)                            | (46,000)                 | 0  | 0                        | 0                                |                 |                  | (46,000)                                 | 0                                     | (46,000)                       |  |
|  | Building repairs (PRM000451)   | 0                        | 0  | (50,000)                 | 0                                |                 |                  | (36,000)                                 | (14,000)                              | (50,000)                       |  |
|  | Potter Heigham Chalet Income (UTE000451)                                     | 0                        | 0  | 0                        | (21,000)                         |                 |                  | (21,000)                                 | 0                                     | (21,000)                       |  |
|  | Upper Thurne Monies Recd (UTE000552)   | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Heritage Lottery Fund (HLF000451)  | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Heritage Lottery Fund Income (HLFXX552)                                      | 0                        | 0  | 0                        | 0                                |                 | (103,752)        | (103,752)                                | 0                                     | (103,752)                      |  |
|  | CANAPE (CAN000451)   | 0                        | 0  | 0                        | 0                                |                 |                  | (30,000)                                 | (30,000)                              | (60,000)                       |  |
|  | CANAPE Income (CANXX552)   | 0                        | 0  | 0                        | 0                                |                 |                  | (53,256)                                 | (26,628)                              | (53,256)                       |  |
|  | Income from sale of dockyard asses (VES000552)                               | 0                        | (9,143)                                      | 0                        | 0                                |                 |                  | (2,743)                                  | (6,400)                               | (9,143)                        |  |
|  | Planning Policy underspend M12 (POL000451)                                   | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Catchment Partnership (CAT000451)  | 0                        | 0  | 0                        | (31,280)                         |                 |                  | (31,280)                                 | 0                                     | (31,280)                       |  |
|  | Catchment Partnership Monies Recd (CAT000552)                                | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Computer Software (ICT000451)  | 0                        | 0  | 0                        | (10,000)                         |                 |                  | (6,700)                                  | (3,300)                               | (10,000)                       |  |
|  | Asset Management underspend M12 (ASS000451)                                  | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Section 106 (DVM000552)  | 0                        | 0  | 0                        | (5,000)                          |                 |                  | (5,000)                                  | 0                                     | (5,000)                        |  |
|  | UK Communications Team underspend M12 (UKC000541)                            | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | <u>Contributions from Reserves to 30/09/19</u>                               |                          |  |                          |                                  |                 |                  |  |                                       |                                |  |
|  | Replacement of EU63 LUJ & AO06 XPF (Vans) for CM&E (VEH000450)               | 0                        | 3,000  | 0                        | 0                                |                 |                  | 900                                      | 2,100                                 | 3,000                          |  |
|  | Pool Vehicles (PCP000450)  | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Replacement of Dockyard Crane, plus clamshell bucket (VES000450)             | 0                        | 49,000                                       | 0                        | 0                                |                 |                  | 14,700                                   | 34,300                                | 49,000                         |  |
|  | Relocate Dockyard Wet Shed (PRM009450)                                       | 0                        | 0  | 1,750                    | 0                                |                 |                  | 525                                      | 1,225                                 | 1,750                          |  |
|  | John Fox Cottage refurbishment (PRM009450)                                   | 0                        | 0  | 0                        | 0                                |                 |                  | 0  | 0                                     | 0                              |  |
|  | Heritage Lottery Fund costs (HLFXX450)                                       | 0                        | 0  | 0                        | 0                                |                 | 341,375          | 341,375                                  | 0                                     | 341,375                        |  |
| CANAPE Expenditure (CANXX450)                              | 0  | 0                        | 0  | 0                        |                                  |                 | 22,474           | 22,474                                   | 44,949                                |                                |  |
| Catchment Partnership expenditure (CAT000450)              | 0  | 0                        | 0  | 24,802                   |                                  |                 | 24,802           | 0  | 24,802                                |                                |  |
| Policy Planning (POL000450)                                | 0  | 0                        | 0  | 44,311                   |                                  |                 | 44,311           | 0  | 44,311                                |                                |  |
| Planning Officer (Compliance & Implementation) (DVM000450) | 0  | 0                        | 0  | 17,500                   |                                  |                 | 17,500           | 0  | 17,500                                |                                |  |
| Section 106 (DVM000450)                                    | 0  | 0                        | 0  | 420                      |                                  |                 | 420              | 0  | 420                                   |                                |  |
|  | <b>Actual Balance 31 October 2019</b>  | <b>(642,212)</b>         | <b>(391,333)</b>                             | <b>(273,576)</b>         | <b>(573,804)</b>                 | <b>147,917</b>  | <b>(148,783)</b> | <b>(970,520)</b>                         | <b>(911,272)</b>                      | <b>(1,881,792)</b>             |  |
| 2019/20  | <u>Contributions to Reserves to 31/03/20</u>                                 |                          |  |                          |                                  |                 |                  |  |                                       |                                |  |
|  | Mutford Lock Rent (MLK000552)  | (538)                    | 0  | 0                        | 0                                |                 |                  | 0  | (538)                                 | (538)                          |  |
|  | Catchment Partnership income (CAT000552)                                     | 0                        | 0  | 0                        | (15,000)                         | (516,128)       |                  | (15,000)                                 | 0                                     | (15,000)                       |  |
|  | Heritage Lottery Fund Income (HLF61X552)                                     | 0                        | 0  | 0                        | 0                                |                 |                  | (516,128)                                | 0                                     | (516,128)                      |  |
|  | CANAPE Income (CANXX552)   | 0                        | 0  | 0                        | 0                                |                 | (81,493)         | (40,746)                                 | (40,746)                              | (81,493)                       |  |
|  | UK Communications Team underspend M12 (UKC000451)                            | 0                        | 0  | 0                        | (25,897)                         |                 |                  | (25,897)                                 | 0                                     | (25,897)                       |  |
|  | <u>Contributions from Reserves to 31/03/20</u>                               |                          |  |                          |                                  |                 |                  |  |                                       |                                |  |
|  | Replace Wherry Onward with fuel barge, mini digger & nato floats (VES000450) | 0                        | 8,000  | 0                        | 0                                |                 |                  | 2,400                                    | 5,600                                 | 8,000                          |  |
|  | Replacement of Yare House pool vehicles (two Smart) (PCP000450)              | 0                        | 27,500                                       | 0                        | 0                                |                 |                  | 18,425                                   | 9,075                                 | 27,500                         |  |
|  | Additional Electric Van (PCP000450)  | 0                        | 17,625                                       | 0                        | 0                                |                 |                  | 11,809                                   | 5,816                                 | 17,625                         |  |
|  | Dockyard Site Development (PRM009450)  | 0                        | 0  | 43,250                   | 0                                |                 |                  | 12,975                                   | 30,275                                | 43,250                         |  |
|  | Replacement of CMS Peugeot Bipper AP11 EPO (VEH000450)                       | 0                        | 19,050                                       | 0                        | 0                                |                 |                  | 5,715                                    | 13,335                                | 19,050                         |  |
|  | Planning Officer (Compliance & Implementation) (DVM000450)                   | 0                        | 0  | 0                        | 12,500                           |                 |                  | 12,500                                   | 0                                     | 12,500                         |  |
|  | Catchment Partnership (CAT000450)  | 0                        | 0  | 0                        | 15,163                           |                 |                  | 15,163                                   | 0                                     | 15,163                         |  |
|  | Heritage Lottery Fund costs (HLFXX450)                                       | 0                        | 0  | 0                        | 0                                | 282,049         |                  | 282,049                                  | 0                                     | 282,049                        |  |
| CANAPE Expenditure (CANXX450)                              | 0  | 0                        | 0  | 0                        |                                  | 54,974          | 27,487           | 27,487                                   | 54,974                                |                                |  |
|  | <b>Forecast Balance 01 April 2020</b>  | <b>(642,750)</b>         | <b>(319,158)</b>                             | <b>(230,326)</b>         | <b>(587,038)</b>                 | <b>(86,162)</b> | <b>(175,302)</b> | <b>(1,179,769)</b>                       | <b>(860,968)</b>                      | <b>(2,040,737)</b>             |  |

| Year                                  | Earmarked Reserves   | Property Reserve - TOTAL | Plant, Vessels and Equipment Reserve - TOTAL | Premises Reserve - TOTAL | Other Earmarked Reserves - TOTAL | HLF              | CANAPE             | Total Earmarked Reserves - National Park | Total Earmarked Reserves - Navigation | GRAND TOTAL Earmarked Reserves |
|---------------------------------------|--|--------------------------|--|--------------------------|----------------------------------|------------------|--------------------|--|---------------------------------------|--------------------------------|
| 2020/21                               | <u>Contributions to Reserves to 31/03/21</u>                             |                          |  |                          |                                  |                  |                    |  |                                       |                                |
|                                       | Vessels and Equipment (VES000451)  | 0                        | (92,000)                                     | 0                        | 0                                |                  |                    | (27,600)                                 | (64,400)                              | (92,000)                       |
|                                       | Vehicles (VEH000451)   | 0                        | (22,000)                                     | 0                        | 0                                |                  |                    | (6,600)                                  | (15,400)                              | (22,000)                       |
|                                       | Mutford Lock (MLK000451)   | (25,000)                 | 0  | 0                        | 0                                |                  |                    | 0  | (25,000)                              | (25,000)                       |
|                                       | Mutford Lock Rent (MLK000552)  | (2,000)                  | 0  | 0                        | 0                                |                  |                    | 0  | (2,000)                               | (2,000)                        |
|                                       | Launches (LAU000451)   | 0                        | (30,000)                                     | 0                        | 0                                |                  |                    | 0  | (30,000)                              | (30,000)                       |
|                                       | Ranger Vehicles (RAN000451)  | 0                        | (13,000)                                     | 0                        | 0                                |                  |                    | (5,200)                                  | (7,800)                               | (13,000)                       |
|                                       | Dockyard Site (PRM009451)  | 0                        | 0  | (30,000)                 | 0                                |                  |                    | (9,000)                                  | (21,000)                              | (30,000)                       |
|                                       | Pool Vehicles (PCP000451)  | 0                        | (14,000)                                     | 0                        | 0                                |                  |                    | (9,380)                                  | (4,620)                               | (14,000)                       |
|                                       | Building repairs (PRM000451)   | 0                        | 0  | (50,000)                 | 0                                |                  |                    | (36,000)                                 | (14,000)                              | (50,000)                       |
|                                       | Asset Management for Countryside sites (SIM00451)                        | (46,000)                 | 0  | 0                        | 0                                |                  |                    | (46,000)                                 | 0                                     | (46,000)                       |
|                                       | Computer Software (ICT000451)  | 0                        | 0  | 0                        | (10,000)                         |                  |                    | (6,700)                                  | (3,300)                               | (10,000)                       |
|                                       | Potter Heigham Chalet Income (UTE000451)                                 | 0                        | 0  | 0                        | (21,000)                         |                  |                    | (21,000)                                 | 0                                     | (21,000)                       |
|                                       | Catchment Partnership (CAT000451)  | 0                        | 0  | 0                        | (33,110)                         |                  |                    | (33,110)                                 | 0                                     | (33,110)                       |
|                                       | Heritage Lottery Fund Income (HLF61X552)                                 | 0                        | 0  | 0                        | 0                                | (496,163)        |                    | (496,163)                                | 0                                     | (496,163)                      |
|                                       | CANAPE (CAN000451)   | 0                        | 0  | 0                        | 0                                |                  | (60,000)           | (30,000)                                 | (30,000)                              | (60,000)                       |
|                                       | CANAPE Income (CANXXX552)  | 0                        | 0  | 0                        | 0                                |                  | (101,309)          | (50,655)                                 | (50,655)                              | (101,309)                      |
|                                       | UK Communications Team (Income)  | 0                        | 0  | 0                        | (118,800)                        |                  |                    | (118,800)                                | 0                                     | (118,800)                      |
|                                       | <u>Contributions from Reserves to 31/03/21</u>                           |                          |  |                          |                                  |                  |                    |  |                                       |                                |
|                                       | Replace mini digger, Sanderson Telehandler & NATO Floats x 5 (VES000451) | 0                        | 68,000                                       | 0                        | 0                                |                  |                    | 20,400                                   | 47,600                                | 68,000                         |
|                                       | Replace AO12 DWY, AO12 DWX & AO12 KFJ (VEH000450)                        | 0                        | 66,500                                       | 0                        | 0                                |                  |                    | 19,950                                   | 46,550                                | 66,500                         |
|                                       | Slip-way piling and hardstanding wash down area (PRM009450)              | 0                        | 0  | 45,000                   | 0                                |                  |                    | 13,500                                   | 31,500                                | 45,000                         |
|                                       | Planning Officer (Compliance & Implementation) (DVM000450)               | 0                        | 0  | 0                        | 34,300                           |                  |                    | 34,300                                   | 0                                     | 34,300                         |
|                                       | Potter Heigham Staithers alterations (UTE000450)                         | 0                        | 0  | 0                        | 8,000                            |                  |                    | 8,000                                    | 0                                     | 8,000                          |
|                                       | Catchment Partnership (CAT000450)  | 0                        | 0  | 0                        | 83,440                           |                  |                    | 83,440                                   | 0                                     | 83,440                         |
|                                       | UK Communications Team (UKC000450)                                       | 0                        | 0  | 0                        | 114,060                          |                  |                    | 114,060                                  | 0                                     | 114,060                        |
|                                       | Heritage Lottery Fund costs (HLFXXX450)                                  | 0                        | 0  | 0                        | 0                                | 496,163          |                    | 496,163                                  | 0                                     | 496,163                        |
| CANAPE Expenditure (CANXXX450)        | 0  | 0                        | 0  | 0                        |                                  | 90,006           | 45,003             | 45,003                                   | 90,006                                |                                |
| <b>Forecast Balance 01 April 2021</b> | <b>(715,750)</b>   | <b>(355,658)</b>         | <b>(265,326)</b>                             | <b>(530,148)</b>         | <b>(86,162)</b>                  | <b>(246,605)</b> | <b>(1,241,160)</b> | <b>(958,489)</b>                         | <b>(2,199,650)</b>                    |                                |
| 2021/22                               | <u>Contributions to Reserves to 31/03/22</u>                             |                          |  |                          |                                  |                  |                    |  |                                       |                                |
|                                       | Vessels and Equipment (VES000451)  | 0                        | (92,000)                                     | 0                        | 0                                |                  |                    | (27,600)                                 | (64,400)                              | (92,000)                       |
|                                       | Vehicles (VEH000451)   | 0                        | (38,000)                                     | 0                        | 0                                |                  |                    | (11,400)                                 | (26,600)                              | (38,000)                       |
|                                       | Mutford Lock (MLK000451)   | (25,000)                 | 0  | 0                        | 0                                |                  |                    | 0  | (25,000)                              | (25,000)                       |
|                                       | Mutford Lock Rent (MLK000451)  | (2,000)                  | 0  | 0                        | 0                                |                  |                    | 0  | (2,000)                               | (2,000)                        |
|                                       | Launches (LAU000451)   | 0                        | (30,000)                                     | 0                        | 0                                |                  |                    | 0  | (30,000)                              | (30,000)                       |
|                                       | Ranger Vehicles (RAN000451)  | 0                        | (13,000)                                     | 0                        | 0                                |                  |                    | (5,200)                                  | (7,800)                               | (13,000)                       |
|                                       | Dockyard Site (PRM009451)  | 0                        | 0  | (30,000)                 | 0                                |                  |                    | (9,000)                                  | (21,000)                              | (30,000)                       |
|                                       | Pool Vehicles (PCP000451)  | 0                        | (15,000)                                     | 0                        | 0                                |                  |                    | (10,050)                                 | (4,950)                               | (15,000)                       |
|                                       | Building repairs (PRM000451)   | 0                        | 0  | (50,000)                 | 0                                |                  |                    | (36,000)                                 | (14,000)                              | (50,000)                       |
|                                       | Asset Management for Countryside sites (SIM00451)                        | (46,000)                 | 0  | 0                        | 0                                |                  |                    | (46,000)                                 | 0                                     | (46,000)                       |
|                                       | Computer Software (ICT000451)  | 0                        | 0  | 0                        | (10,000)                         |                  |                    | (6,700)                                  | (3,300)                               | (10,000)                       |
|                                       | Potter Heigham Chalet Income (UTE000451)                                 | 0                        | 0  | 0                        | (21,000)                         |                  |                    | (21,000)                                 | 0                                     | (21,000)                       |
|                                       | Catchment Partnership (CAT000451)  | 0                        | 0  | 0                        | (33,720)                         |                  |                    | (33,720)                                 | 0                                     | (33,720)                       |
|                                       | CANAPE (CAN000451)   | 0                        | 0  | 0                        | 0                                |                  | (60,000)           | (30,000)                                 | (30,000)                              | (60,000)                       |
|                                       | Heritage Lottery Fund Income (HLF61X552)                                 | 0                        | 0  | 0                        | 0                                | (448,900)        |                    | (448,900)                                | 0                                     | (448,900)                      |
|                                       | CANAPE Income (CANXXX552)  | 0                        | 0  | 0                        | 0                                |                  |                    | 0  | 0                                     | 0                              |
|                                       | UK Communications Team (Income)  | 0                        | 0  | 0                        | (121,095)                        |                  | (75,500)           | (196,595)                                | 0                                     | (196,595)                      |
|                                       | <u>Contributions from Reserves to 31/03/22</u>                           |                          |  |                          |                                  |                  |                    |  |                                       |                                |
|                                       | Replacement of AO12 TXS, AO12 TXU & AP12 GUA (VEH000450)                 | 0                        | 57,300                                       | 0                        | 0                                |                  |                    | 17,190                                   | 40,110                                | 57,300                         |
|                                       | Replacement of AU12 OMA & AU12 OMB (RAN000450)                           | 0                        | 40,000                                       | 0                        | 0                                |                  |                    | 16,000                                   | 24,000                                | 40,000                         |
|                                       | Replace JCB JS220 (2017) (VES000450)                                     | 0                        | 105,000                                      | 0                        | 0                                |                  |                    | 31,500                                   | 73,500                                | 105,000                        |
|                                       | Replacement of M/L Yare (LAU000450)                                      | 0                        | 100,000                                      | 0                        | 0                                |                  |                    | 0  | 100,000                               | 100,000                        |
|                                       | Catchment Partnership (CAT000450)  | 0                        | 0  | 0                        | 33,720                           |                  |                    | 33,720                                   | 0                                     | 33,720                         |
|                                       | Heritage Lottery Fund costs (HLFXXX450)                                  | 0                        | 0  | 0                        | 0                                | 491,981          |                    | 491,981                                  | 0                                     | 491,981                        |
|                                       | CANAPE Expenditure (CANXXX450)   | 0                        | 0  | 0                        | 0                                |                  | 109,000            | 54,500                                   | 54,500                                | 109,000                        |
|                                       | UK Communications Team (UKC000450)                                       | 0                        | 0  | 0                        | 101,470                          |                  |                    | 101,470                                  | 0                                     | 101,470                        |
| <b>Forecast Balance 01 April 2022</b> | <b>(788,750)</b>   | <b>(241,358)</b>         | <b>(345,326)</b>                             | <b>(580,773)</b>         | <b>(43,081)</b>                  | <b>(273,105)</b> | <b>(1,376,964)</b> | <b>(895,429)</b>                         | <b>(2,272,394)</b>                    |                                |
| 2022/23                               | <u>Contributions to Reserves to 31/03/23</u>                             |                          |  |                          |                                  |                  |                    |  |                                       |                                |
|                                       | Vessels and Equipment (VES000451)  | 0                        | (92,000)                                     | 0                        | 0                                |                  |                    | (27,600)                                 | (64,400)                              | (92,000)                       |
|                                       | Vehicles (VEH000451)   | 0                        | (38,000)                                     | 0                        | 0                                |                  |                    | (11,400)                                 | (26,600)                              | (38,000)                       |
|                                       | Mutford Lock (MLK000451)   | (25,000)                 | 0  | 0                        | 0                                |                  |                    | 0  | (25,000)                              | (25,000)                       |
|                                       | Mutford Lock Rent (MLK000451)  | (2,000)                  | 0  | 0                        | 0                                |                  |                    | 0  | (2,000)                               | (2,000)                        |
|                                       | Launches (LAU000451)   | 0                        | (30,000)                                     | 0                        | 0                                |                  |                    | 0  | (30,000)                              | (30,000)                       |
|                                       | Ranger Vehicles (RAN000451)  | 0                        | (13,000)                                     | 0                        | 0                                |                  |                    | (5,200)                                  | (7,800)                               | (13,000)                       |
|                                       | Dockyard Site (PRM009451)  | 0                        | 0  | (30,000)                 | 0                                |                  |                    | (9,000)                                  | (21,000)                              | (30,000)                       |
|                                       | Pool Vehicles (PCP000451)  | 0                        | (15,000)                                     | 0                        | 0                                |                  |                    | (10,050)                                 | (4,950)                               | (15,000)                       |
|                                       | Building repairs (PRM000451)   | 0                        | 0  | (50,000)                 | 0                                |                  |                    | (36,000)                                 | (14,000)                              | (50,000)                       |
|                                       | Asset Management for Countryside sites (SIM00451)                        | (46,000)                 | 0  | 0                        | 0                                |                  |                    | (46,000)                                 | 0                                     | (46,000)                       |
|                                       | Computer Software (ICT000451)  | 0                        | 0  | 0                        | (10,000)                         |                  |                    | (6,700)                                  | (3,300)                               | (10,000)                       |
|                                       | Potter Heigham Chalet Income (UTE000451)                                 | 0                        | 0  | 0                        | (21,000)                         |                  |                    | (21,000)                                 | 0                                     | (21,000)                       |
|                                       | Catchment Partnership (CAT000451)  | 0                        | 0  | 0                        | (34,410)                         |                  |                    | (34,410)                                 | 0                                     | (34,410)                       |
|                                       | Heritage Lottery Fund Income (HLF61X552)                                 | 0                        | 0  | 0                        | 0                                | (157,159)        |                    | (157,159)                                | 0                                     | (157,159)                      |
|                                       | <u>Contributions from Reserves to 31/03/23</u>                           |                          |  |                          |                                  |                  |                    |  |                                       |                                |
|                                       | Replacement of AO12 URK, AO12 DWP & AU12 OCN, (VEH000450)                | 0                        | 57,945                                       | 0                        | 0                                |                  |                    | 17,384                                   | 40,562                                | 57,945                         |
|                                       | Replacement wherry (VES000450)   | 0                        | 120,000                                      | 0                        | 0                                |                  |                    | 36,000                                   | 84,000                                | 120,000                        |
|                                       | Replacement of AO12 URF, AO12 TXV & AO12 URE (RAN000450)                 | 0                        | 57,300                                       | 0                        | 0                                |                  |                    | 22,920                                   | 34,380                                | 57,300                         |
|                                       | Catchment Partnership (CAT000450)  | 0                        | 0  | 0                        | 34,410                           |                  |                    | 34,410                                   | 0                                     | 34,410                         |
|                                       | Heritage Lottery Fund costs (HLFXXX450)                                  | 0                        | 0  | 0                        | 0                                | 200,240          |                    | 200,240                                  | 0                                     | 200,240                        |
|                                       | CANAPE Expenditure (CANXXX450)   | 0                        | 0  | 0                        | 0                                |                  | 11,380             | 5,690                                    | 5,690                                 | 11,380                         |
|                                       | UK Communications Team (UKC000450)                                       | 0                        | 0  | 0                        | 50,262                           |                  |                    | 50,262                                   | 0                                     | 50,262                         |
|                                       | Closure of CANAPE reserve & repayment of loan                            | (26,000)                 | (32,500)                                     | (32,500)                 | 0                                |                  | 91,000             | 0  | 0                                     | 0                              |
|                                       | <b>Forecast Balance 01 April 2023</b>                                    | <b>(887,750)</b>         | <b>(226,613)</b>                             | <b>(457,826)</b>         | <b>(561,511)</b>                 | <b>0</b>         | <b>(170,725)</b>   | <b>(1,374,578)</b>                       | <b>(929,848)</b>                      | <b>(2,304,426)</b>             |