

# Broads Authority

## Agenda 29 November 2024

10.00am

The Harnser room, Dragonfly House, 2 Gilders Way, Norwich  
NR3 1UB

John Packman, Chief Executive – Friday, 22 November 2024

Under the Openness of Local Government Bodies Regulations (2014), filming, photographing and making an audio recording of public meetings is permitted. These activities however, must not disrupt the meeting. Further details can be found on the [Filming, photography and recording of public meetings](#) page.

### Introduction

1. To receive apologies for absence
2. Chairman's announcements
3. Introduction of members and declarations of interest (see [Appendix 1](#) to the Agenda for guidance on your participation having declared an interest in the relevant agenda item)
4. To note whether any items have been proposed as matters of urgent business
5. Public question time – to receive questions raised by members of the public
6. **To receive and confirm the minutes of the Broads Authority meeting held on 20 September 2024** (Pages 5 - 14)
7. **Summary of actions and outstanding issues following decisions at previous meetings – to note the schedule** (Pages 15 - 24)

### Strategy and policy

8. **Biodiversity emergency and Broads Nature Recovery Strategy** (Pages 25 - 31)  
Report by Environment Policy Adviser
9. **Strategic priorities – update on 2024/25 and draft strategic priorities for 2025/26**  
(Pages 32 - 40)  
Report by Senior Governance Officer

10. **Proposed navigation charges for 2025/26 in the navigation area and adjacent water** (Pages 41 - 59)  
Report by Chief Executive, Director of Finance, Head of IT and Collector of Tolls
11. **Financial performance and direction** (Pages 60 - 79)  
Report by Director of Finance
12. **Statement of Accounts 2022/23** (Pages 80 - 172)  
Report by Director of Finance
13. **Broads Authority Act 2009 Provision – Removal of Wrecks** (Pages 173 - 179)  
Report by Director of Operations
14. **Principle and Effectiveness of Body Worn Cameras** (Pages 180 - 183)  
Report by Director of Operations
15. **Local Plan Publication Consultation** (Pages 184 - 190)  
Report by Planning Policy Officer
16. **Making Reedham Neighbourhood Plan** (Pages 191 - 192)  
Report by Planning Policy Officer
17. **Broads Authority Design Guide and Code** (Pages 193 - 195)  
Report by Historic Environment Manager
18. **Revised Health, Safety and Wellbeing Policy** (Pages 196 - 197)  
Report by Director of Operations
19. **General Direction** (Pages 198 - 199)  
Report by Head of Ranger Services

## Governance

20. **Review of Standing Orders for the regulation of Authority proceedings** (Pages 200 - 201)  
Report by Senior Governance Officer
21. **Annual Partnership Register** (Pages 202 - 217)  
Report by Senior Governance Officer

## Reports for information

22. **The Port Marine Safety Code: To consider any items of business raised by the designated person in respect of the Port Marine Safety Code**
23. **Member report on outside bodies – Norfolk and Suffolk Broads Charitable Trust** (Pages 218 - 222)  
Report by Paul Hayden

## Minutes to be received

24. To receive the minutes of the following meetings:

[23 July 2024 - Risk, Audit and Governance Committee](#)

[4 September 2024 – Broads Local Access Forum](#)

[5 September 2024 – Navigation Committee](#)

[13 September 2024 – Planning Committee](#)

[11 October 2024 – Planning Committee](#)

25. Other items of business

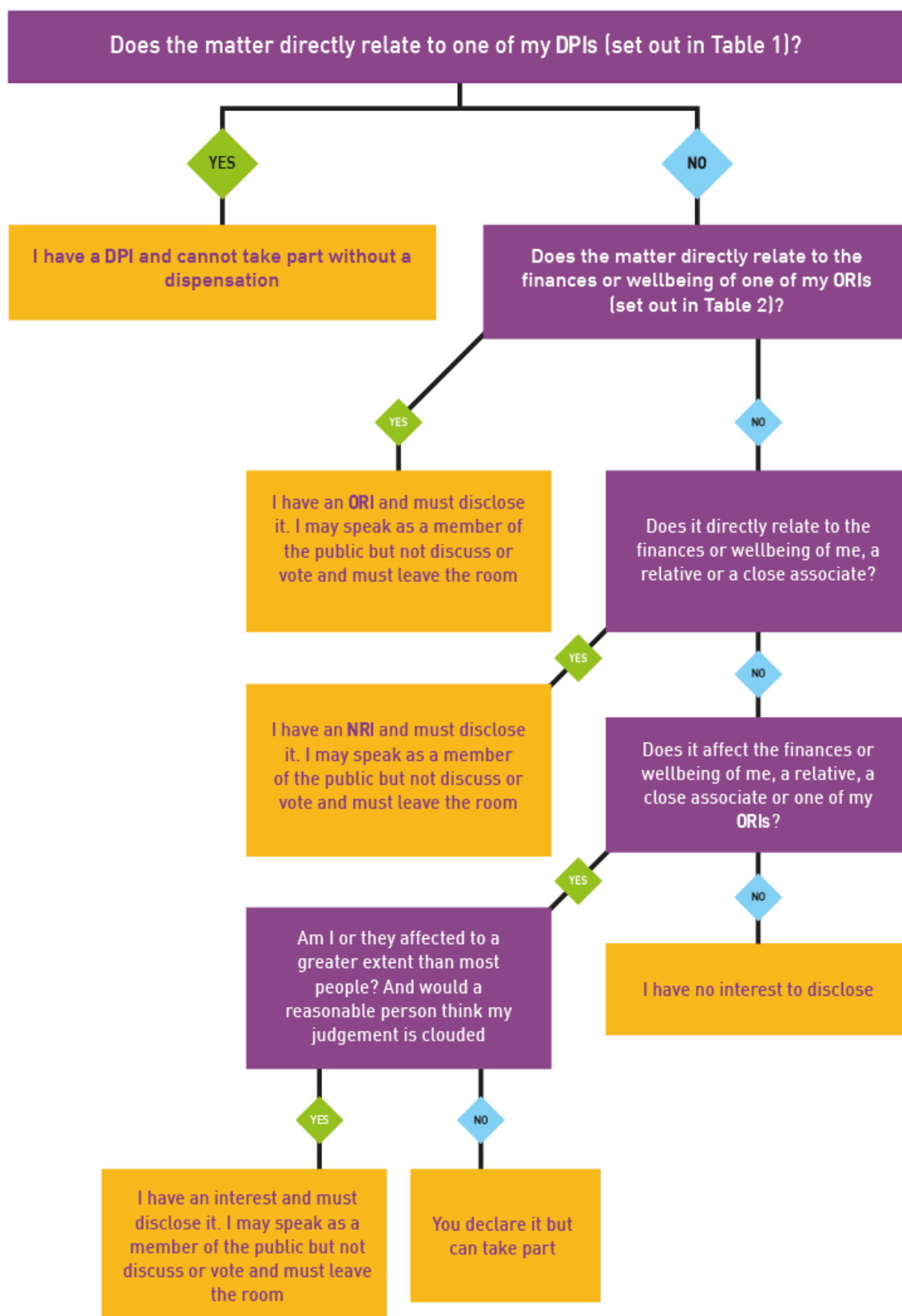
Items of business which the chairman decides should be considered as a matter of urgency pursuant to section 100B (4)(b) of the Local Government Act 1972

26. To answer any formal questions of which due notice has been given

27. To note the date of the next meeting – **Friday 24 January 2025** at 10.00am at the King's Centre, 63-75 King Street, Norwich, NR1 1PH

For further information about this meeting please contact the [Governance team](#)

## Appendix 1 – Extract from the Local Government Association Model Councillor Code of Conduct



# Broads Authority

## Minutes of the meeting held on 20 September 2024

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## **Present**

Harry Blathwayt – in the Chair, Stephen Bolt, Peter Dixon, Andrée Gee, Alan Goodchild, Tony Grayling, James Harvey, Paul Hayden, Tristram Hilborn, Martyn Hooton, Tim Jickells, Siân Limpenny, Kevin Maguire, Michael Scott, Matthew Shardlow.

## **In attendance**

John Packman – Chief Executive, Emma Krelle – Director of Finance, Rob Rogers – Director of Operations, Lorraine Taylor – Governance Officer, and Marie-Pierre Tighe – Director of Strategic Services.

## **1. Welcome and apologies**

The Chair welcomed everyone to the meeting.

### **Openness of Local Government Bodies Regulations 2014**

The Chair explained that the meeting was being audio-recorded. All recordings remained the copyright of the Broads Authority and anyone wishing to receive a copy should contact the Governance Team. The minutes remained the record of the meeting. He added that the law permitted any person to film, record, photograph or use social media in order to report on the proceedings of public meetings of the Authority. This did not extend to live verbal commentary. The Chair needed to be informed if anyone intended to photograph, record or film so that any person under the age of 18 or members of the public not wishing to be filmed or photographed could be accommodated.

Apologies were received from Leslie Mogford, Vic Thomson, and Fran Whymark.

## **2. Chairman's announcements**

The Chair confirmed that there was no change to the order of the agenda items.

## **3. Introduction of members and declarations of interest**

Members indicated they had no further declarations of interest other than those already registered.

## **4. Items of urgent business**

There were no items of urgent business.

## **5. Public question time**

No public questions had been received.

## **6. Minutes of last meeting**

The minutes of the meeting held on 26 July 2024 were approved as a correct record and signed by the Chair.

## 7. Summary of actions and outstanding issues

Members received the latest summary of actions and outstanding issues following decisions at previous meetings. The Chief Executive (CE) confirmed that there were no further updates to the report.

A Member asked whether there had been any response from the Minister to the letter which was sent by the Chair. The CE confirmed that nothing had been received, however, he had made contact with colleagues at DEFRA this week and would follow that up.

A Member commented about the workshop on Responding to Climate Change Emergency in 2022 and the Electrifying the Broads project, and asked whether there would be a final report presented to the Members. The Director of Strategic Services (DSS) said that the bid for funding for this scheme was unsuccessful which meant that no work was completed. The CE said that should funding become available, the project was ready to go.

A Member commented that the Haven Bridge was still not fully operational and asked whether the Authority could put some more pressure on the parties involved. The CE said that although Great Yarmouth Port Authority had initially been positive about holding a meeting, they had since written to the CE to defer the meeting until they have had their AGM. The Member confirmed that the AGM was held on 18 September. The CE said that the Monitoring Officer had written to the Port Authority pointing out their statutory responsibilities in relation to the bridge and he was hopeful that a meeting would take place.

A Member asked whether there was any progress on the Environment Agency's (EA) report on flood risk in the Broads and how the Authority was working with other organisations on this. The CE said that the EA anticipated that the report would be published in October. The CE provided some background information, and said that the long-term work by the Broadland Futures Initiative (BFI) was looking at flood risk and this was in addition to a big piece of work by the EA. The Authority was looking to hold a workshop for Members in January to look at various issues, including long-term flood risk. The CE said that climate models had consistently shown over the last 20 years that the Broads area was likely to get 20% less rain in summer and 20% more in winter and that rain would be more intense. In addition, there would be more unpredictable weather and added that in the last year, the sheer volume of rain was unprecedented. The CE said that the system would become more difficult to maintain and the workshop would look at the long-term management of the Broads.

**The report was noted.**

## 8. Strategic priorities – update on 2024/25 and draft strategic priorities for 2025/26

Members received the report providing an update on the Strategic Priorities. The Chief Executive (CE) said that the progress on the 2024/25 priorities was good, in particular the FiPL

project in terms of the grant aid that had been given out to landowners. The CE said that there was good progress being made on the update to the Tolls system.

Members were also being requested to consider what the strategic priorities should be for 2025/26. Some of the priorities, such as the biodiversity crisis and climate change, which had a big impact on the Broads, would likely stay the same for a number of years, therefore, the Management Team had developed a slightly longer list for Members' discussion. The CE asked for Members views on the number and nature of the priorities.

A Member thanked the Management Team for providing initial ideas and thought that they were useful and interesting projects which would provide a long-term strategic direction. However, they were mindful of DEFRA's five new priorities which were relevant to the Broads Authority: to clean up rivers, lakes and seas; create a roadmap to move Britain to a zero waste economy; to boost food security; to ensure nature's recovery; and protect communities from the dangers of flooding. The Member said that when finalising the Authority's strategic priorities it would be sensible to give some consideration to the DEFRA priorities and get those aligned. A Member agreed with this and said that in terms of the quarterly performance reviews, it would be helpful to align priorities to provide a connection with things that the Government wanted to fund.

A Member suggested that there should be fewer priorities and asked whether it would be possible to group some of the related priorities together.

There was a discussion on the possibility of including safety on the waterways as a strategic priority. The CE said that there was a lot of promotion and messaging work done on safety in the Broads which was effective, and was not sure how much more could be done to prevent the rare fatal incidents that occurred. A Member commented that although the CE said that there was not much more that could be done on safety, there could be significant pressure to do less when funding was discussed, and suggested that having safety as a high level priority might combat that pressure. The CE said that safety was paramount to the Broads Authority and was something that the Rangers and other officers worked really hard on. He confirmed that he would give some thought to the suggestion.

A Member suggested that the Authority should look at broadening access to the Broads. However, if that became a priority this would relate to the point about safety as there would be new groups accessing the Broads who would be unfamiliar with the area which meant that the safety message would be paramount. The CE said that the Education Officer had done a lot of work to bring in non-traditional visitors to the Broads and added that it would be good to do more, however, land-based access to the Broads had suffered the most due to the cuts in resources in 2011. A Member commented that he would like to see all priorities linked to encourage more people to visit and use the Broads.

A Member commented that there was more that could be done on achieving Net Zero by 2050, and suggested that there should be a plan for achieving this with milestones included, as well as suggestions on how it could be funded. The CE said that there were some hurdles to overcome, such as the requirement by DEFRA for National Parks to move to electric vehicles



quicker than was originally envisaged. However, the cost of replacing the larger 4x4 vehicles used by the Rangers was hugely expensive and the Authority did not have the resource to do that at present. It was therefore an opportunity to speak to DEFRA to highlight that to meet their requirements and targets, the Authority needed further resources.

A Member commented that in terms of climate change the Authority should look to shift focus to adaptation.

The CE thanked Members for their comments which would be taken into consideration when drafting the revised priorities and targets for adoption at the next meeting.

## 9. Financial performance and direction

Members received the report of the Director of Finance (DF) who advised that the figures shown were up to the end of July. At the end of August the variance in table 1 of the report had increased to £529,602 - an increase in £70,018 compared to July, which was in part due to the pay award that had not yet been agreed by the Unions and was likely to continue for some time until that was resolved. There was no change to the latest available budget on table 2, however, the forecast in table 3 had decreased slightly by £1,634 and predicted a consolidated surplus of £137,763.

Earmarked expenditure had decreased slightly and the total balance to the end of August was £3,234,001 although this would reduce as and when expenditure took place. The difference between July and August related to invoices received for the works at Yare House as part of the downsizing project. The DF referred Members to paragraph 5.2 of the report, and said that the Authority sought to have permission to spend some additional money from earmarked reserves to carry out the Dockyard's solar feasibility study. The request was for an additional £7,500 to be funded from the premises earmarked reserves for 2024/25.

The DF referred Members to table 5 of the report and the list of prudential indicators and capital expenditure. The DF said that much of this was due to IFRS16, where leases would be added to the balance sheet, although that work was yet to be completed it would be on the balance sheet by the end of the financial year. As a result of the latest forecast, reserves would be at approximately 20% for National Park and 12.9% for Navigation before year-end adjustments. Based on any adjustments, the forecast was that National Park would stand at 23.7% and Navigation at 10.6%.

The DF provided an update on the Local Government Audit. The Authority had been waiting for legislation to be laid, and the DF confirmed that it had been made on 5 September and would be coming into force at the end of September. The legislation had set the dates for the next five financial years for when accounts needed to be approved. The 2023/24 accounts would need to be approved by 28 February 2025; 2024/25 approved by 27 February 2026; 2025/26 approved by 31 January 2027; 2026/27 and 2027/28 approved by 30 November 2027/2028. The deadlines were being moved back slowly over a period of five years to help build resilience in for audit and get them back on track.

A Member commented that the Authority had year to date lower than expected tolls income and asked what that meant for budget assumptions in future years – would the Authority think that this would be a long-term thing. The DF said that the toll income was lower this year, however, this had been balanced by delaying some of the planned works. The Authority was currently preparing figures for 2025/26 tolls and looking at what assumptions needed to be made in terms of private fleet and other boat numbers.

A Member asked that, in terms of the year to date expenditure variances, how realistic did the DF think that the Authority would catch up by year end. The DF said that the big variance on expenditure was salaries and the Authority was currently waiting on the pay award to be agreed, however, it was unknown when that would happen. Where the Authority had delayed expenditure to offset the toll income, that variance would continue - there would be roughly £120,000 less on toll income but there would be £100,000 less on expenditure to balance that side. The DF said that budget holders were optimistic that they would catch up, however, it was dependent on some projects and whether they went ahead.

A Member asked how healthy the reserves were. The DF said that the Authority worked to a recommendation of 10% reserve for Navigation and were expecting 10.6% by the end of the financial year. The DF said that the National Park reserve was quite healthy, however, when the budget plan was prepared a five-year forecast would be looked at and it very much depended on what the Government decided future National Park grants would be in the long-term.

Tony Grayling proposed, seconded by Kevin Maguire.

**It was resolved unanimously to:**

- i. **Note the income and expenditure figures and the prudential indicators in paragraph 6.1.**
- ii. **To approve the additional earmarked expenditure as set out in paragraph 5.2.**

## **10. Revised Health, Safety and Wellbeing Policy**

Members received the report of the Director of Operations (DO). The DO thanked Siân Limpenny who helped him prepare the paper and also with input into the policy.

The DO said that there were a number of regulations and guidance that the Broads Authority had to abide by which was set out in section 1.4 of the report, and because the Authority employed more than five people, it must have a Health and Safety policy in place and it must be written down. The DO said that the Authority had always had a policy but it had been revised, including the addition of wellbeing, and was a key component to the Health and Safety policy. The Authority had the health and safety of its own staff which fell under the Health and Safety at Work etc. Act 1974, but it was also a Harbour Authority so had wider responsibilities under the Port Marine Safety Code and a Safety Management System to back it all up – all of these documents set out what the Authority does, why it does it, and how it does it and the DO confirmed that there was no change to that.

The Broads Authority used a top down system of responsibility. It started with the Broads Authority, then to the Chief Executive (CE), and then down to all staff. The DO confirmed that the Board's responsibility for Health and Safety was to ensure that the CE was resourced enough to fulfil the duties which were laid out in the policy.

In response to a question asking for clarification on what was meant by the term 'resourced', the DO said that it was to make sure that what the Authority provided was adequate for safety, and therefore resource could be an allocation of time, money etc. The CE said the policy was essentially about how the Authority looked after its staff and volunteers especially due to the high-risk activities associated with working on the Broads. The CE said that when legislation around the use of equipment that vibrate became much tougher, the Authority had to adapt its working practices. This meant that old equipment such as chain saws had to be retired as they did not meet the new standards. The HR team then put in measures to monitor staff using the equipment to ensure that they were not suffering any ill-effects. It was, therefore, the Authority's responsibility to ensure that the Health and Safety policy was used to ensure that staff were safe.

A Member said that safety had to be taken very seriously and asked whether the 'lessons learned from an accident' was the responsibility of the safety committee. The DO said that it happened in a number of ways: the internal safety committee which was made up of the Head of Safety Management and a number of staff across all directorates; the Boat Safety Management Group which was an external body which the Chair of the Navigation Committee hosted and they reviewed all accidents that happen on the Broads; and the Navigation Committee who also reviewed serious accidents. The DO said that whenever there was an accident on the Broads, the first thing that the Authority would do would be to look at policies and review them to see whether there were any improvements that could be made. The DO said that it was a continuous process.

A Member commented that as a Board, they needed to understand their responsibilities, and said that maybe the word used should be accountability rather than responsibility. There would be some tough choices ahead and when budgets got tight, the Board would need to make sure that there was sufficient budget to allow the Authority to operate safely. The Member added that now the policy had been updated, the Board needed to ensure that the Authority was taking steps to assure itself that it was operating safely, and asked how the Board would ensure safety compliance in the field. The DO said that there were a number of ways that this would happen which all helped to build up a picture of where accidents happened, and what the accidents were. There was a system in place where the Head of Safety Management would carry out internal audits on all aspects of the Broads Authority's operation. The Authority ran a continuous improvement policy where any member of staff could report near misses as well as both good and bad practice that they see. A continuous and robust training programme. The Health and Safety Committee, the Boat Safety Management Group, and the Navigation Committee all looked at trends in safety. The DO added that the most accidents in the Broads were slips, trips and falls. The Members said that the Board should look to support the Authority to help move the culture and ensure that the policy was implemented.

Please note these are draft minutes and will not be confirmed until the next meeting.

There was a wider discussion on resourcing with the consensus that some Members were uncomfortable with the wording used within the policy, in particular the word 'responsibility'. A Member said that the Board had a real duty in respect of safety. A Member agreed with an earlier comment that the wording be changed from 'responsible' to 'accountable' to make the policy clearer in section 2.1.3.

A discussion was held on how the change to the document would be handled and it was suggested that the report and policy be approved excluding section 2.1.3. This section would be rewritten in line with Members' concerns and brought back to the next meeting for approval.

Andrée Gee proposed, seconded by Michael Scott.

**It was agreed unanimously that the revised Health, Safety & Wellbeing Policy was endorsed with exclusion of paragraph 2.1.3 which would be revised and brought back to the November meeting, and support the Authority's objective of providing a safe and healthy workplace and working environments for all its employees, volunteers, Members, contractors and others affected by its undertakings.**

## 11. Review of Standing Orders for the regulation of the Authority proceedings

Members received the report of the Senior Governance Officer (SGO). The Director of Finance (DF) presented the report and said that as the report stated, it was good practice to review the Standing Orders for how Authority meetings proceeded. The Standing Orders required notice to be provided of any proposed changes and this was the purpose of the report. The DF said that if Members had any queries, comments or anything that they would like to raise, they were to email the SGO, and confirmed that the report would be brought back to the Authority meeting in November, where it could be debated and revised Standing Orders agreed.

A Member commented that it was great that the Authority had good governance, but thought that it was not just about how the Board was run, but it should also look at the composition of the Board and increase diversity, and asked, in advance of the next round of Secretary of State recruitment, whether there was more that could be done and offered help in this regard. The CE thanks the Member for the offer and confirmed that he would discuss this with the Member outside of the meeting.

Tim Jickells proposed, seconded by Sian Limpenny.

**It was agreed unanimously that in accordance with Standing Order 17, the proposed revisions to the Standing Orders stand adjourned without discussion to the next ordinary meeting of the Authority on 29 November 2024.**

## 12. Safety on the Broads – Safety Update

Members received the report of the Chief Executive (CE). The CE said it had been a difficult August, particularly for the Rangers and he had therefore produced a report for Members' information giving a summary of incidents over the month. The CE said that it was not appropriate to comment on individual incidents until the Coroner had established the precise reasons for the fatalities.

The CE said that August experience was worth a reminder that the Broads was safe and there were hundreds of thousands of people who visited the Broads for boating and went home safely. Unfortunately, on occasion there was a fatality on the Broads which not only had a dramatic effect on the family and friends of that person, but Broads Authority staff also. In terms of the Health, Safety and Wellbeing policy, when incidents happen, the Authority provide support to the staff who would be directly engaged with any incident to make sure that they are able get the support they need.

The Chair commented that he recently met with the Royal National Lifeboat Institution (RLNI) about sea safety and said that Royal Society for the Prevention of Accidents (ROSPA) was doing some work on accidents on water and he hoped that the Authority could get involved in that. The CE said that that he was a member of the National Water Safety Forum which included organisations such as MAIB, ROSPA, and RNLI, as well as the lead Chief Fire Officer for Great Britain. This group met on a regular basis to review all fatalities around the country involving water and there was a good, strong working relationship with all of those organisations in terms of messaging about cold water shock and the Respect the Water campaign. In addition, the Head of Ranger Services represented the Broads Authority on the Norfolk Water Safety Forum.

A Member welcomed the report and requested that the information was provided to Members on a regular basis. A Member said that on behalf of the Authority, thanks should be given to the members of staff who were involved in the incidents.

## 13. Items of business raised by the Designated Person in respect of the Port Marine Safety Code

Other than item 12, there were no matters to report under this item.

## 14. Minutes to be received

Members received the minutes of the following meetings:

Broads Local Access Forum – 5 June 2024

Navigation Committee – 6 June 2024

Planning Committee - 19 July 2024

Planning Committee - 16 August 2024

## 15. Other items of business

There were no other items of business.

## 16. Formal questions

There were no formal questions of which notice had been given.

## 17. Date of next meeting

The next meeting of the Authority would be held on Friday 29 November 2024 at 10.00am at Dragonfly House, 2 Gilders Way, Norwich NR3 1UB.

The Chair said that, before he closed the meeting, as it was Kevin Maguire's last meeting, he wanted to thank him for his valued input in planning and the Broads Authority.

The meeting ended at 11:22am

Signed by

Chairman

# Broads Authority

29 November 2024

Agenda item number 7

## Summary of actions and outstanding issues following discussions at previous meetings

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
Wherryman's Way footpath on River Chet	26/07/2019	Rob Rogers	Wherryman's Way footpath by River Chet included in priority actions for new Waterways and Recreation Officer. Discussions ongoing with Norfolk County Council.	<p>Updates before July 2023 have been archived and are available to read on Summary of Action reports from previous committee meetings.</p> <p><b>July 2023:</b> The Community Infrastructure Levy funding application was unsuccessful. The project team are scoping options for proceeding with the £216,000 currently available from the previous funding application. Norfolk County Council (NCC) are meeting with GNGB to establish the feasibility of a reapplication for funding. NCC are also actively looking for alternative funding to support the project.</p> <p>At the Hardley Flood site - there are three major ecological considerations (European protected species):</p> <ul style="list-style-type: none"> <li>• Otters by footpath line - commissioned consultant to report.</li> <li>• Water vole -a Norfolk Biodiversity Info report has been requested.</li> <li>• Desmoulin's Whorl Snails – very specialist species – awaiting report.</li> </ul> <p>Once the ecological reports are completed talks will be held with Natural England regarding next steps. NCC have met with NP Law for advice on statutory duties and legislation for priority for Public Rights of Way or Ecology.</p> <p>At the Bramerton Site – the Broads Authority are working with engineering consultants on a gabion basket and rock roll design for the bank restoration.</p> <p><b>November 2023:</b> Work still ongoing and habitat assessments are being carried out.</p>	31/12/2021



Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p><b>January 2024:</b> The 11 January 2024 meeting of the Wherryman's Way stakeholder group was cancelled as there were no new updates, but:</p> <ul style="list-style-type: none"> <li>• Hardley Flood planning application is being prepared by NCC and it is hope it will be submitted by the end of January 2024</li> <li>• Bramerton Planning Application is being finalised by NCC and again it is hoped it will be submitted late January 2024.</li> </ul> <p>If both applications are sucessful the partnership work is expected to be completed by May 2024.</p> <p><b>February 2024:</b> Planning applications (BA2024/0053/FUL) has been received to make repairs to two footbridges and access ramps on footpath 4, south-west of Hardley Flood.</p> <p><b>April 2024:</b> A planning application will go before the Planning Committee on 26 April 2024. A vole survey is planned for the site on 15 April 2024. At a recent site visit the dredged material (placed two years ago) was observed to have heavily eroded and in places the current path is less than a metre wide and dropping into the river. Meetings with Norfolk County Council are planned to discuss this narrowing of the path and potential remedies and the overall safety of the path</p> <p><b>May 2024:</b> The planning application for repairs to two foot bridges and provision of access ramps was considered at the Planning Committee meeting on 26 April 2024 and was approved.</p> <p><b>July 2024:</b> Environmental and funding issues have stalled this project. We continue working with Norfolk County Council to see what delivery can occur at Bramerton and Surlingham.</p> <p><b>September 2024:</b> NCC has entered a new bid for Bramerton, including work at Hardley. We await the outcome of Norfolk County Council bids.</p> <p><b>November 2024:</b> No further update.</p>	
Responding to Climate Change Emergency	27/09/2019	John Packman	To adopt Climate Change Emergency Statement for the Broads (first report Appendix 1) and principles outlined for BA to: Recognise climate emergency	<p><b>September 2022:</b> A member workshop was held on 25 July 2022, and the full report circulated to members. Work is ongoing on the next steps, with a report anticipated for the November Authority meeting.</p>	



Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			<p>Work toward making the Broads Authority 'carbon neutral' by 2030, with further objective of reducing all carbon emissions to zero by 2040.</p> <p>Establish base line for CO2 emissions using a common methodology with NPAs and develop an Action Plan and Monitoring system.</p> <p>Work with constituent local authorities to reduce emissions from domestic, travel and other sources in the Broads across the two counties.</p> <p>Work with farmers, land managers, NFU and Defra to influence land management practices, to maintain and build organic matter and carbon in soil, improve biodiversity and store water to protect against flooding and drought.</p> <p>Work with boating and tourism organisations to continue promoting and developing environmentally friendly boating and sustainable tourism; and</p> <p>Aspire to offsetting carbon emissions locally within the Broads by a Broads offsetting scheme.</p>	<p>The next phase of Clean Maritime funding, which may allow us to build on the Electrifying the Broads feasibility study, is expected to be announced on 22 September 2022.</p> <p><b>November 2022:</b> We are working on various possible bids for external funding to support our climate change work, including the Norfolk Investment Framework. Unfortunately the Clean Maritime Competition Phase III was not suitable for the Electrifying the Broads project, so we are exploring other avenues.</p> <p><b>December 2022:</b> An update report setting out next steps was presented to the Authority Meeting in December. We will hear in early January the outcome of the bids to the Pioneer Places fund and the Norfolk Investment Framework.</p> <p><b>February 2023:</b> Pioneer Places bid was not awarded. We have a new possibility of funding through the Local Electric Vehicle Infrastructure Fund award, in partnership with Norfolk County Council, that includes funding for electric pillars in the Broads.</p> <p><b>June 2023:</b> We have had discussions with the Canal &amp; Rivers Trust and Environment Agency to see what joint work can be done on boating electrification. Round 4 of the Clean Maritime Demonstration Competition is expected to open in July 2023, we will reach out to partners to determine if we can submit a bid. We are drafting a tender for the installation of solar panels at the Dockyard. We have launched a consultation with Visit The Broads members to identify opportunities to use funding from the Norfolk investment Framework to support sustainable tourism.</p> <p><b>September 2023:</b> We are continuing to work with Norfolk County Council on developing a bid under the Norfolk Investment Framework for Sustainable tourism. Unfortunately the Clean Maritime Demonstration Competititon Round 4 has not proved suitable for the Electrifying the Broads project as it does not allow for capital expenditure. The Dockyard solar tender is currently open and will close on 15 September.</p> <p><b>July 2024:</b> Press release on the National Parks' Race to Zero campaign will be going out this month. Broads Authority has received funding for 3 installations of solar powered cycle pods.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p><b>October 2024:</b> Planning application for CyclePods at Carlton Marshes Visitor Centre, Salhouse Broad and Reedham Ferry to be considered by the Planning Committee in December.</p> <p><b>November 2024:</b> No further update.</p>	
'Broads Peat' - A Nature for Climate Peatland Grant Scheme project	23/07/2021	Andrea Kelly	<p>The Broads Peat Project was awarded £785,668 in December 2021 from Defra, as part of the Nature for Climate Peatland Grants Scheme – Discovery Grant which is administered by Natural England. The project budget was revised to £855,831 in December 2022 (the formal Change Control Notice was received from Natural England on 3 January). The project budget was revised to £1,125,831 in April 2023 (the formal Change Control Notice was received from Natural England on 20 April 2023).</p> <p>Broads Peat was initially expected to close in March 2023 - an extension until 31 August 2023 has been granted. Following the Discovery phase, a restoration grant was awarded for Buttle Marsh on 26 August 2023.</p>	<p>Updates before July 2023 have been archived and are available to read on Summary of Action reports from previous committee meetings.</p> <p><b>September 2023:</b> The Broads Peat Discovery project closed at the end of August, and preparation for the final reporting is underway. The Nature for Climate Peatland Restoration Grant has been awarded to Buttle Marsh in August 2023, with co-funding secured from Anglian Water. <a href="#">Peatlands set to be restored to help tackle climate change</a> - GOV.UK</p> <p>The other Nature for Climate partnership project led by the Broads Authority, 'FibreBroads', ~£500 funded by the Paludiculture Exploration Fund has also started. <a href="#">New investment in peat in fight against climate change</a> - GOV.UK. It hosted Minister Pow on 11 &amp; 12 August. Minister Spencer visited the FibreBroads stand at the Royal Norfolk Show. The project featured in eight media articles since the launch of the project in June 2023.</p> <p><b>November 2023:</b> Reporting on Broads Peat Project complete.</p> <p>Buttle Marsh Peat Restoration project is securing permissions for water transfer, eels, planning and water voles and reviewing project costs for delivery in 2024, subject to permissions.</p> <p>FibreBroads (broads-authority.gov.uk) - a partnership led by the Broads Authority to grow wetland crops, engage with farmers, regulators and fibre product developers is on track. Wetland plants are growing well and many wading birds benefit from the shallow water and damp conditions. Farmer one to ones and workshops in planning stage and 50 NUA students engaged in product awareness.</p> <p>Two further Nature for Climate partnership bids involving the Broads Authority totalling ~£260k have been applied for focusing on water management and farmer collaboration.</p> <p><b>January 2024:</b> Buttle Marsh Peat Restoration project gained planning permission and continues work on securing permissions for water transfer, eels and water voles and</p>	31/03/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>reviewing project costs to add in a water storage reservoir for delivery in 2024, subject to permissions. Discussing new wind pump design to comply with eel regulations.</p> <p><a href="#">FibreBroads</a> remains on track. Presented at Defra lowland agriculture workshop in December and hosted the Defra Peat Team. Presenting at January Paludiculture Conference in Manchester. Planning novel acoustic monitoring of wading birds at wetland demonstration site. Twelve Farmer one-to-ones completed and farm adviser workshops in planning stage. <a href="#">Fenland Soil</a> farmers are visiting the Broads for a Farmer's Dialogue visit to the Wet Farming Trials at Horsey on 16 January 2024. Wetland plants are growing well.</p> <p>Awaiting notification of the two further Nature for Climate partnership bids involving the Broads Authority totalling ~£260k have been applied for focusing on water management and farmer collaboration.</p> <p><b>February 2024:</b> Buttle Marsh Peat Restoration project continues work on securing permissions for water transfer, eels and water voles and designing water storage reservoir for delivery in 2024, subject to permissions.</p> <p>FibreBroads remains on track. Will be presented at Norfolk Show and hosted Fenland Soil Farmers as well as preparing to host partners from the Great Fen in April. Novel wildlife acoustic monitoring will be set out in March at wetland demonstration site, which is also being adjusted to optimise water filtration. The project team are putting on a farm advisers training day for peat restoration and green finance. Hudsons Architects are presenting at Future Build.</p> <p>Secured two further Nature for Climate: Lowland Agricultural Peat partnership grants involving the Broads Authority totalling ~£260k focusing on water management and farmer collaboration.</p> <p><b>April 2024:</b> Scientific publication being prepared on our assessment of current and future GHG emissions from peat soils in the Broads National Park with Cranfield University. LAPSIP grant has enabled the install of a further 10 peat level cameras with farmers with UKCEH, making the Broads the most significant area for peat level monitoring in the UK.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>LPAWDP is starting work with BAWAG and partners to engage with farmers across 4 areas of the Broads. Advisers training on peatland and watertable management very well recieved. The water permissions and BNG support was particularly useful.</p> <p>FibreBroads will be in the Innovation Hub at the Norfolk Show again in June.</p> <p><b>June 2024:</b> Buttle Marsh Restoration - Announcement of additional funding award decision from Natural England to follow the election period. Active dialogue with Environment Agency regarding water abstraction.</p> <p>All FibreBroads work packages on track, including volunteers planted reed and reedmace, planning another ‘train the trainer’ farm advisers event, guiding them on water voles, watertable assessment, permissions and Countryside stewardship. Preparing for the Innovation Hub again at the Royal Norfolk Show with our partners NUA and Hudson Architects.</p> <p>Two Lowland Agricultural Peatland Grants on track, assessing water table management and forecasting the water storage needs to deliver land-based carbon targets in the Broads peatland.</p> <p>Applied for two Water Restoration Fund grants related to water management.</p> <p><b>September 2024:</b> Appointed new contractors for Buttle Marsh securing water abstraction permissions.</p> <p>Developed a novel watertable assessment tool. Modelled water requirements over 2 further farms. Arranged two webinar with Defra, EA, NE, ADA and partners. Planning two further peat cameras and knowledge exchange events with farmers about watertable assessment for Countryside Stewardship.</p> <p>Water Permissions Guide tested by the EA and welcomed, issued for trialling with partners on 30th August for feedback end of September and launching at Farm Adviser event in October.</p> <p>Presenting at Norfolk Landscape Conference and two UK peatland conferences in 2024/25.</p> <p><b>November 2024:</b> Ran Broads workshops and webinars for 130 local and national peat policy officers, practioners and</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				farmers. Presented projects to Broads Society annual key note presentation. Designing a fen creation project with farmers at Beccles. Created a sponsorship document to secure additional funding for Buttle Marsh.	
Funding the waterways of the Broads National Park	26/01/2024	John Packman	To track the progress on making the case for central Government funding to support the maintenance of the Broads waterways.	<p><b>January 2024:</b> The Board unanimously endorsed the paper and supported the Chairman in writing to the Secretary of State for the Environment.</p> <p><b>February 2024:</b> Chairman has written to the Minister and local MPs.</p> <p><b>April 2024:</b> Response received from Defra Minister 18 March 2024. See Appendix to report on <a href="#">National Park Grant</a>.</p> <p><b>July 2024:</b> Action - New Chair to write to new Minister when appointed on this issue and the costs of external audit.</p> <p><b>August 2024:</b> Broads Authority Chair has written to the new Minister.</p> <p><b>November 2024:</b> No response to date.</p>	
Appeal under S31 Harbours Act 1964		John Packman	Broads Hire Boat Federation lodged an appeal with the Department for Transport on 11 October 2023, 10 months after Broads Authority decision in January 2023 regarding navigation charges for 2023/24.	<p><b>22 November 2023:</b> Broads Hire Boat Federation published notice in Eastern Daily Press</p> <p><b>23 February 2024:</b> Broads Authority submits response</p> <p><b>March 2024:</b> Decision by Department for Transport expected.</p> <p><b>April 2024:</b> Awaiting decision.</p> <p><b>July 2024:</b> Awaiting decision by new Minister</p> <p><b>November 2024:</b> Awaiting decision</p>	
Capital Programme 2024/25	15/03/2024	John Packman	<p>At the meeting on 15 March 2024 it was reported that a third tranche of capital funding was likely to become available in the form of a further £10 million for the 44 Protected Landscapes in England, £5 million for the AONBs and £5 million for the National Parks, divided equally between them.</p> <p>A bid was submitted to DEFRA for the purchase of five items: the development and build a replacement Ranger launch; a new concrete pump; replacement of four Hilux (Rangers and CME); a Dipper Arm Extension and Weed Bucket for Fen Excavator; and a Steel Welfare Unit.</p>	<p><b>March 2024:</b> The Board approved that, subject to Defra's confirmation of a capital grant of £500,000, the Authority implemented the capital expenditure set out in Table 1 of the <a href="#">Capital Programme 2024/25 report</a> of 15 March 2024.</p> <p><b>April 2024:</b> See report on <a href="#">National Park Grant</a> for update (agenda item 9 - 10 May 2024).</p> <p><b>June 2024:</b> Defra awarded £500,000 extra funding split as: £250,000 Uplift Capital Funding to purchase a new concrete pump which would be used for the Authority's dredging activity, dipper arm extension and weed bucket for fen excavator, replacement Hilux vehicles, and a new steel welfare unit; and £250,000 Uplift Revenue Funding which will be placed in the earmarked reserves to support the purchase of the other items: the research, development and</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>delivery of a replacement Ranger launch and the additional replacement vehicles previously identified.</p> <p><b>August 2024:</b> From the additional Defra grant received in 2024/25 the priority capital items agreed for purchase includes:</p> <ul style="list-style-type: none"> <li>• A new concrete pump system for facilitating dredging operations (awaiting specification of a new system and final procuring from our existing supplier).</li> <li>• Six replacement 4x4 vehicles for use across the operational teams (three delivered with the remainder due by the end of September 2024).</li> <li>• Excavator dipper arm extension for our 14 tonne JCB excavator (on order).</li> <li>• Slotted weed bucket for dyke clearance (on order). Steel welfare hut (delivered and in use).</li> </ul> <p><b>November 2024:</b> From the additional Defra grant received in 2024/25 the priority capital items agreed for purchase includes:</p> <ul style="list-style-type: none"> <li>• A new concrete pump system for facilitating dredging operations (placing order in December).</li> <li>• Six replacement 4x4 vehicles for use across the operational teams (three delivered with the remainder due first week of November).</li> <li>• Excavator dipper arm extension for our 14 tonne JCB excavator (on order and arriving in next week or two).</li> <li>• Slotted weed bucket for dyke clearance (on order and arrival before Christmas).</li> </ul>	
Flood Risk		Dan Hoare	Follow up to public meeting in Hickling on 2 Feb 2024 to investigate whether further dredging of the Lower Bure would have any benefit in reducing flood risk further up in the catchment	<p><b>April 2024:</b> Through the Broadland Futures Initiative (BFI) a new fluvial/tidal hydrological model of the Broads river system has been built to be used during strategy development to understand the implications of climate change and sea level rise on flood risk and to test the effectiveness of different possible flood risk management actions. In addition, the model outputs will be used by the Environment Agency's local Partnership and Strategic Overview team during their day-to-day work.</p> <p>As part of the review and calibration of the new model we are keen to share outputs based on past events. While we have a good calibration of the model against the gauged</p>	31/08/2024

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>data, such discussion will help add further confidence to the modelling. It is proposed to have a virtual workshop session (using MS Teams) where we will use GIS software to review the modelled flood extents of the following calibration events:</p> <p>On top of this planned stage of the model development, the specific ask from the Broads Authority is now fully included in the contract from EA to Jacob's. The additional work will generate model runs with modified channel bed levels (below the current bathymetry) for two capital dredging scenario's along the Bure Loop</p> <ul style="list-style-type: none"> <li>• Removal of all sediment to -2.5 m below ODN. This is roughly half a metre below the Authority's current Waterways Specification depth)</li> <li>• Removal of all sediment to -3.0 m below ODN. This is roughly one metre below the Authority's current Waterways Specification depth)</li> </ul> <p>From these model runs, the total volume of sediment to achieve these river depths can be calculated. The wider application of this modelling will be to understand the impact of climate change on the proposed dredging regime and what impact such capital dredging may have on water levels higher up in the northern river system.</p> <p><b>June 2024:</b> The Jacobs team are now running the modelling scenarios, as per the contracted timetable set by the Environment Agency. The Authority has provided typical cost per cubic metre for it's own sediment removal projects in the lower Bure, so that some estimates of cost (assuming landward deposit of sediments on floodbanks) can be start to be calculated.</p> <p><b>August 2024:</b> Awaiting report.</p> <p><b>October 2024:</b> Report received and circulated to Members.  <a href="#">Broadland Bure Loop Dredging Scenario Technical Note Summary</a>  <a href="#">Broadland Bure Loop Dredging Scenario Technical Note Full Report</a>  <a href="#">Appendix B Results</a></p> <p><b>November 2024:</b> Item closed.</p>	
Haven Bridge	02/04/2024	John Packman	The Great Yarmouth Ports Leisure Users meeting on 2 April had a long discussion regarding the problems with the	<b>April 2024:</b> Chief Executive has contacted Norfolk County Council and has been asked to brief the local MP. Awaiting	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			Haven Bridge. There is a dispute between Peel Ports and Norfolk County Council regarding opening the bridge which is having an adverse impact on commercial and private boat owners based in the Broads.	outcome of discussions between Peel Ports and Norfolk County Council. <b>July 2024:</b> Temporary arrangements agreed by Peel Ports and Norfolk County Council have allowed the bridge to open. The Monitoring Officer has written to the Great Yarmouth Port Authority reminding it of its statutory duties. <b>August 2024:</b> Response received from Great Yarmouth Port Authority and meeting to be arranged to discuss Haven Bridge. <b>September 2024:</b> Meeting deferred until after the Port Authority have had their AGM. <b>14 November 2024:</b> Meeting with users on lifting arrangements.	

Date of report: 14 November 2024



# Broads Authority

29 November 2024

Agenda item number 8

## Biodiversity emergency and Broads Nature Recovery Strategy

Report by Environment Policy Adviser

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### Purpose

Biodiversity is essential both to humans, through the provision of ecosystem services such as food, fuel, flood prevention and enjoyment, and in its own right as part of the natural world. Biodiversity is under severe threat. This report sets out the Broads Authority's draft response in the form of a draft Broads Nature Recovery Strategy (BNRS) and its delivery plan

### Broads Plan context

Theme B - Improving landscapes for biodiversity and agriculture. Other themes in the Broads Plan will also benefit.

### Recommended decisions

- i. To declare a Biodiversity Emergency, and to adopt the Statement in Appendix 1;
  - ii. To approve the Broads Nature Recovery Strategy (BNRS) and its delivery plan; and
  - iii. To note that the BNRS acts as the Broads Authority Biodiversity Duty Report.
- 

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# 1. Introduction

- 1.1. The Broads Plan is the long-term management plan for the Broads area that outlines a vision and actions to protect and enhance the area's special qualities. The current plan covers the period 2022–2027 and has six key themes including Theme B: Improving landscapes for biodiversity and agriculture.
- 1.2. The biodiversity of the Broads is significant, with a mosaic of wetland habitats including rivers and dykes, reedbeds, carr woodland, grazing marsh, and fen meadow, and more than 60 broads. Many nationally rare plants and invertebrates have their stronghold in the Broads, including Stoneworts, Water soldier, and rare pondweeds. Norfolk hawker dragonfly, Fen raft spider and the last stronghold for the Swallowtail are some of the iconic invertebrates with many more rare invertebrates. Nationally rare breeding birds include Crane, Bittern and Marsh Harrier. Many species of waterbirds overwinter in the Broads.
- 1.3. In 2011, the University of East Anglia prepared The Broads Biodiversity Audit. It recorded more than 11,000 (17%) of Britain's 65,000-70,000 species, making this the most biodiverse of any designated national park, despite also being the smallest, at 303 sq. km. It also showed that 26% of all UK Biodiversity Action Plan species are found in the Broads. Fen habitat in the Broads is a hotspot for 1,519 Species of Conservation Concern. There are no recent records for 423 (28%) of these, 67 of which are believed to be locally or nationally extinct. The Broads has been losing species at a rate of six per decade for half a century.
- 1.4. Many species are at risk from the impact of climate change, with warmer, wetter winters, and sea-level rise. Some species are intolerant of brackish conditions. These freshwater species will be at risk from tidal surge and overtopping events.
- 1.5. Some habitats, especially water and wetland related, are protected due to their internationally important bird life or rare and diverse wildlife, but do not meet European Habitats Directive standards because, amongst others, of excessive nutrients and sediment. Only 58% of the protected site network in the Broads is in favourable condition (2024).

# 2. Biodiversity Emergency

- 2.1. There is precedent amongst local authorities at declaring Biodiversity Emergency since 2018. In some cases, declarations were made both on climate and biodiversity. The Broads Authority declared a Climate Emergency in 2019.
- 2.2. The 16<sup>th</sup> UN Biodiversity Conference (COP16) concluded its work on 2 November 2024 in Colombia with notable achievements on strengthening the role of local communities in biodiversity efforts, approving a Global Action Plan on Biodiversity and Health, enabling action on invasive species, with a strategy for mobilising finance to follow. It is proposed that the Authority declare a biodiversity emergency, and endorse the Declaration in Appendix 1. The Authority's statement would raise public and political

awareness, emphasising the urgency for immediate action to protect and restore the environment.

- 2.3. The declaration could foster stronger partnerships with local stakeholders, encouraging collaboration on critical issues. Furthermore, it could mobilise the community, increasing volunteer engagement and public education.
- 2.4. The Broads Nature Recovery Strategy and its delivery plan would be a key mechanism to deliver and monitor change and is referenced in the declaration statement.
- 2.5. Of relevance, the Authority is a Supporting Authority working alongside both Norfolk and Suffolk County Councils as they publish the Local Nature Recovery Strategy, with the pre-consultation draft strategy coming to Broads Authority for comment at the meeting on 24 January 2025.

### 3. Broads Nature Recovery Strategy

- 3.1. The national legislative framework for nature recovery is set through the 25 Year Environment Plan 2018, The Environment Act 2021, and the Environmental Improvement Plan 2023. In addition, the Government has committed to protect 30% of the land and sea of the UK for nature's recovery, by 2030 (30by30).
- 3.2. The Broads Nature Recovery Strategy (BNRS) (2024-2029) replaces the Broads Biodiversity and Water Strategy (2019-2024). It includes a 5-year Delivery Plan which outlines priority actions, either led by the Broads Authority or in partnership with others, as well as projects managed by other organisations working in the Broads. The strategy will be monitored by the Broads Biodiversity Partnership (BBP), a network of organisations, businesses, and individuals working collaboratively to enhance habitats and species.
- 3.3. Members took part in the development of the BNRS during a workshop on 20 September. We thank members for their contributions which helped finalise the BNRS.
- 3.4. The BNRS includes a vision, guiding principles, and details on available resources and mechanisms, such as biodiversity net gain. It assesses the state of the Broads natural environment, including biodiversity gains and losses, drivers of change, pressures, risks, and opportunities. The headline of the vision is for Biodiversity to be thriving in the Broads, which remains a globally important wetland adapting to climate change.
- 3.5. The BNRS targets include seven of the targets for Protected Landscapes, and an additional target for species. Although the locally apportioned targets have been finalised, some of the nationally set targets have not been communicated yet by National England/Defra. The BNRS will be updated when the nationally apportioned targets are known. The Broads Authority acknowledge that it is unable to meet the targets on its own, and collaboration with partners will be essential to meet them. External factors will also impact on delivery.

- 3.6. The BNRS 5-year Delivery Plan will be implemented alongside other relevant plans such as the Broadland Rivers Catchment Plan, the Authority's strategies for managing waterways, tourism, education and integrated access, and site-based plans.
- 3.7. The delivery actions are organised under four foci:
- i. Water quality and quantity
  - ii. Habitats (wet grassland, fen, fen meadow, reedbed, woodland)
  - iii. Species
  - iv. Monitoring and research (across all three focus above)
- 3.8. We will track the Broads contribution to the National Protected Landscapes Targets in collaboration with Natural England and the Protected Landscape Partnership. The BNRS Delivery Plan will be reviewed annually using a traffic light system to assess progress. Status reports will be presented to the BBP annually. If significant new projects emerge, the Delivery Plan may be updated and made available on the Broads Authority website.
- 3.9. To raise awareness of the BNRS, we have produced an [ArcGIS StoryMap](#) that brings the Broads' habitats and key biodiversity areas to life with detailed maps, and a BNRS Summary (in Appendix 3) that provides a concise, accessible overview, making the strategy easy to understand for a general audience.
- 3.10. Provisions are introduced in the Environment Act include a strengthened Biodiversity Duty. The context and requirement for this provision was presented to Authority members on 26 January 2024. It was noted that the Authority is required to publish a biodiversity duty report. The publication of the Broads Nature Recovery Strategy (BNRS) will fulfil this requirement. It is recommended to note that the BNRS acts as the Broads Authority Biodiversity Duty Report.

## 4. Financial implications

- 4.1. There are no immediate financial implications apart from officer time related to the coordination of the Broads Biodiversity Partnership, reporting requirement on the Biodiversity Duty and monitoring of the Broads Nature Recovery Strategy.
- 4.2. The approach on the biodiversity duty report follows a pragmatic approach. The publication of the BNRS fulfils this requirement.
- 4.3. Any future proposals or commitments as part of fulfilling our Biodiversity Duty or delivering the Broads Nature Recovery Strategy will be managed through our existing business and financial procedures.
- 4.4. Funding for projects will continue to be derived from multiple sources and external funding, including Defra and the National Lottery Heritage Fund.

## 5. Risk implications

- 5.1. Risk relates to timescale, content, and reputation.
- 5.2. Risk of declaring a biodiversity emergency may, as with the climate crisis, create a push back from stakeholders and alarm the public while raising expectations for rapid improvements. Without tangible follow-up actions, the declaration may be viewed as symbolic, increasing pressure on the Broads Authority to deliver measurable results despite limited resources. The content of the declaration details what the Authority resolves to act upon to mitigate that risk.
- 5.3. Risk of failure to complete Biodiversity Duty reporting by 12 weeks after 1 January 2026 is mitigated by the first biodiversity report being complete ahead of the deadline, and thereafter every 5 years. If the BNRS gets adopted in November 2024, the next publication of the biodiversity duty would be due by November 2029. The 2029 deadline will inform future workplans.

Author: Andrea Kelly

Date of report: 24 October 2024

Background papers: [The Authority's role in Local Nature Recovery Strategies and Biodiversity Duty Consideration](#)

[Broads Plan](#) strategic objectives: all strategic objectives in Theme B

Appendix 1 – Broads Authority statement on the biodiversity crisis

Appendix 2 – [Broads Nature Recovery Strategy \(2024-2029\)](#)

Appendix 3 – [Broads Nature Recovery Strategy 2024-29 Summary Document](#)

Appendix 4 - [ArcGIS StoryMap](#)

# Appendix 1 – Biodiversity emergency statement - Broads Authority

## Context

As part of the family of Protected Landscapes in England, we recognise that no single site or organisation can address the exacerbating impact of climate change on biodiversity loss.

The Broads Authority notes with concern reports from the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) on global species and habitat loss, and also that the Broads has been losing species at a rate of six per decade for half a century. Iconic species in the Broads are further at risk from the impact of climate change, including warmer, wetter winters, and sea-level rise.

The Broads Biodiversity Audit demonstrates the importance of the Broads for UK rare species. The Audit showed that nearly a third of the conservation priority species once found in the Broads have not been recorded since 1988, with many confirmed to be no longer existing in the Broads.

Healthy ecosystems, supported by good ecological condition and sustainable management, deliver vital public goods such as food, recreation, tourism, water, abundant wildlife, and landscape character. The Broads Authority aims to protect the biodiversity that underpins these ecosystems, benefiting visitors, communities, and businesses in the Broads.

Protected Landscapes, like the Broads, hold unique cultural and personal significance, offering intimate spaces for connecting with nature. The Broads Authority plays an influential role in addressing the biodiversity crisis by inspiring land use choices and fostering a deeper connection between people and nature.

## Therefore, the Broads Authority resolves to:

- Declare its recognition of the global biodiversity emergency and the local impact this could have on Broads communities;
- Engage with a diverse range of partners: local authorities, environmental NGOs, farmers, the private sector, and local communities, to drive collective action;
- Adopt the Broads Nature Recovery Strategy and seek to implement the 2024-2029 delivery plan towards biodiversity recovery in the Broads;
- Inspire behavioural change, through educational activities, by informing visitors and local communities to take active roles in conservation efforts;
- Support the development of the Local Nature Recovery Strategies in Norfolk and Suffolk; and
- Develop initiatives in partnership which achieve large-scale benefits, including:
  - Fostering collaboration and knowledge exchange;
  - Expanding networks to enable habitat restoration and connection;
  - Enhancing the Broads Authority estate to support native species;

- Supporting nature-based solutions; and
- Connecting with initiatives beyond the Broads to inspire conservation efforts elsewhere.

This approach highlights the Authority's commitment to reversing biodiversity loss while positioning the Broads as a leader in ecological resilience and nature recovery.

# Broads Authority

29 November 2024

Agenda item number 9

## Strategic priorities- update on 2024/25 and draft strategic priorities for 2025/26

Report by Senior Governance Officer

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### Purpose

This report sets out the latest progress in implementing the Authority's annual strategic priorities for 2024/25 and starts the process for considering next year's priorities.

### Broads Plan context

The Broads Plan is a key part of the Authority's strategic framework.

### Recommended decision

- i. To note the progress in implementing this year's strategic priorities; and
  - ii. To agree the strategic priorities for 2025/26.
- 

## 1. Introduction

- 1.1. Each year the Broads Authority identifies a small set of strategic priorities, which focus on projects that have high resource needs or a very large impact on the Broads, or that are politically sensitive. Setting these priorities helps target the Authority's resources and make the most of partnership working and external funding opportunities. Priorities are set each financial year, although some large-scale projects carry across several years.
- 1.2. In addition, Defra has a requirement for National Park Authorities and the Broads Authority to provide quarterly updates on deliverables against the Business Plan, as part of its grant funding agreement. These update reports on our strategic priorities are used by officers to comply with that requirement.
- 1.3. The latest update on the agreed strategic priorities for 2024/25 is in Table 1 below.



**Table 1**

Strategic priorities 2024/25 – progress update

Themes, aims and milestones	Progress	Lead officer
<p><b>1. Responding to climate change (Broadland Futures Initiative)</b></p> <p>Aim: To implement the next steps of the Broadland Futures Initiative.</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Publish at least two editions of the Broadland Futures Initiative BFI newsletter, by March 2025.</li> <li>(ii) Hold at least two meetings of the BFI Elected Members Forum, by March 2025.</li> <li>(iii) Various technical deliverables from BFI consultant including the new hydraulic model expected mid-2024.</li> <li>(iv) Engagement activities, including consultation as required.</li> </ul>	<p>Status: <b>On track</b></p> <ul style="list-style-type: none"> <li>(i) BFI Newsletter (Autumn 2024) has been sent out to the subscriber list, with information about the outcome of the consultation on the ‘toolkit’ of potential flood risk management actions, an update on the modelling, and the maintenance work carried out this year.</li> <li>(ii) The Elected Members Forum met on 14 October. The new Chair is Cllr Jan Davis from Broadland District Council. The EMF agreed the process to combine individual flood risk management (FRM) actions, agreed early engagement with landowners, and to include possible future scenarios for the Eccles-Winterton coastal frontage.</li> <li>(iii) All on track. The hydraulic model continues to get tested.</li> <li>(iv) The report about capital dredging scenarios was published early October (outside the scope of BFI). A workshop with BA members is scheduled for 14 January 2025.</li> </ul>	<p>Director of Strategic Services</p>
<p><b>2. Biodiversity crisis response</b></p> <p>Aim: Co-ordinate and implement with partners the development of strategies and projects, including</p>	<p>Status: <b>on track</b></p>	<p>Environment Policy Adviser</p>

Themes, aims and milestones	Progress	Lead officer
<p>the three Nature for Climate projects.</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Endorsement of Norfolk &amp; Suffolk Local Nature Recovery Strategies (LNRS) – timings to be confirmed by responsible authorities.</li> <li>(ii) To complete the “Broads Authority consideration” of biodiversity actions by 1 January 2024. This is the first requirement of the enhanced Biodiversity Duty introduced in the 2021 Environment Act for local authorities and will consider action to take by the Broads Authority to comply with the duty.</li> <li>(iii) To review and refresh the Broads Biodiversity and Water Strategy with partners by March 2025.</li> <li>(iv) To implement Nature for Climate Peat restoration project at Buttle Marsh within agreed budget ~£300k and timeline by March 2025.</li> <li>(v) To implement Nature for Climate Paludiculture Exploration Fund ‘FibreBroads’ project within agreed budget ~£500k and timeline by March 2025.</li> </ul>	<ul style="list-style-type: none"> <li>(i) Attended steering group and themed working groups. Timing for the pre-consultation on the draft LNRS is likely to be January 2025. A briefing session is scheduled on 9 December with members.</li> <li>(ii) Completed.</li> <li>(iii) Draft Broads Nature Recovery Strategy (new name for the Biodiversity and Water Strategy) and declaration of a biodiversity emergency is scheduled to be discussed at the November Authority meeting.</li> <li>(iv) The detailed engineering design for the reservoir will start in December and is due to conclude in February 2025. Created a sponsorship document to help secure co-finance for Buttle Marsh.</li> <li>(v) All FibreBroads work packages on track. With the two ‘Lowland Agricultural Peat Projects’, held workshops and webinars for 130 local and national peat policy officers, practitioners and farmers. Presented to Broads Society annual keynote presentation.</li> </ul> <p>Successful growing season at Horsey Paludiculture plot. Planning continues in anticipation of the upcoming harvest in January.</p> <p>No response yet about the two Water Restoration Fund bids related to water management.</p>	

Themes, aims and milestones	Progress	Lead officer
<p><b>3. Local Plan for the Broads</b></p> <p>Aim: To produce an updated Local Plan for the Broads.</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Preferred Options consultation: March 2024.</li> <li>(ii) Publication consultation: December 2024.</li> <li>(iii) Submission: By end of June 2025.</li> <li>(iv) Adoption: By end of 2026.</li> </ul>	<p>Status: <b>On track</b></p> <p>On the November Authority agenda to endorse consultation on the Publication version of the Local Plan. It should be noted that the timeline for consultation and submission all depend on what the new NPPF says when that is released.</p>	<p>Planning Policy Officer</p>
<p><b>4. Farming in Protected Landscapes (FiPL)</b></p> <p>Aim: To run the FiPL programme and allocate Broads grants to farmers and landowners, and support the Broads and Norfolk Coast Land Management Board to allocate their funding.</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Hold six Land Management Board meetings, by March 2025.</li> <li>(ii) Allocate all grant funding to projects, by December 2024.</li> <li>(iii) Engagement activities to promote and showcase FiPL, by March 2025.</li> </ul>	<p>Status: <b>On track</b></p> <ul style="list-style-type: none"> <li>(i) There have been four FiPL Board meetings – the last was held on 23 September.</li> <li>(ii) £335,581.38 grant funds for 24/25 have been allocated to projects already out of a total grant budget of £380,785.</li> <li>(iii) The FiPL Officer attended the Norfolk Landscapes Conference on 2 October.</li> </ul>	<p>Catchment &amp; Farming Officer</p>

Themes, aims and milestones	Progress	Lead officer
<p><b>5. Navigation IT</b></p> <p>Aim: To replace current tolls system and provide improved online functionality.</p> <p>Milestones:</p> <p>(i) Develop timetable and tender document by June 2024 for amendments to core system and a replacement web interface.</p> <p>(ii) Publish and then review tender responses by end of September 2024.</p> <p>(iii) Award contract (depending on affordability) and agree timescales with contractor.</p>	<p>Status: <b>On track</b></p> <p>(i) The upgrade of the internal tolls system to the latest software version has been completed. Testing is ongoing.</p> <p>(ii) The replacement online payment system is being tested. Existing user accounts will be migrated to the new platform and work is underway to improve the sign-up process for owners wanting to pay online. The initial application will provide the key functionality required to renew a toll online. It will utilise the latest security technologies such as one-time passcodes for logon thereby simplifying the current process.</p> <p>(iii) We are currently working on report generation and email integration.</p> <p>(iv) We plan for the above works to be completed in time for the 2025/26 tolls season.</p>	<p>Head of ICT/Collector of Tolls</p>

## 2. Setting strategic priorities for 2025/26

- 2.1. The role of strategic priorities in our strategic “golden thread” is set out in appendix 1. The strategic priorities for 2025/26 will feed into the 2025/26 budget setting process.
- 2.2. Due to the recent change in Government and the uncertainty over its priorities and future spending plans, it has been difficult this year to predict likely funding sources and opportunities for partnership working. This means drafting possible strategic priorities for the Broads Authority has been even more challenging than usual.

2.3. The Management Team's initial draft ideas for next year's strategic priorities were presented at the meeting in September for members' consideration (listed below). However, agreement could not be reached and it was decided that officers should present a revised list at this meeting, taking on board the comments made.

- Responding to climate change (continued involvement with the development of the Broadland Futures Initiative)
- Implement the five Ps<sup>1</sup> of the Race to Zero Programme – by progressing from Pledging in 2024 to having a refreshed Climate Action Plan in 2025.
- Biodiversity crisis response by implementing the Broads Nature Recovery Action Plan
- Developing partnership arrangements for external funding bids
- Tolls system – phase 2
- Working with Natural England on the apportionment of Protected Landscapes targets for the Broads
- Submitting the Local Plan for the Broads to the Planning Inspectorate

2.4. It is important to remember that much of the Authority's resources is already committed into the future: in providing statutory services such as navigation safety and tolls, planning, and undertaking essential works such as maintenance of the waterways.

**Table 2**

Strategic priorities 2025/26

DEFRA / Government priority	Strategic priority	Expected milestones
Protect communities from the dangers of flooding	<b>Respond to future flood risk in the Broads that better copes with changing climate and sea level rise.</b>	(i) Publish at least two editions of the Broadland Futures Initiative (BFI) newsletter, by March 2026. (ii) Hold at least two meetings of the BFI Elected Members Forum, by March 2026. (iii) Develop plan to adapt moorings to higher water levels in the Broads.
Ensure Nature's recovery & Clean up Britain's rivers, lakes and seas	<b>Continue to provide home to thriving wildlife that can adapt to the changing climate.</b>	(i) Implement Year 1 of the Broads Nature Recovery Action Plan (ii) Conclude the work with Natural England on the apportionment of Protected Landscapes targets for the Broads (iii) Timely response to the consultations to the Local Nature Recovery Strategy in

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<sup>1</sup> Pledge; Plan; Proceed; Publish and Persuade

DEFRA / Government priority	Strategic priority	Expected milestones
		Norfolk and Suffolk, as a Supporting Authority, expected in February and May 2025 (iv) Completions and lessons learnt from the restoration projects at Buttle Marsh and Horsey
Net Zero by 2050	<b>Implement the five Ps<sup>2</sup> of the Race to Zero Programme to halve emissions by 2030.</b>	(i) Refresh Climate Action Plan, by summer 2025 (ii) Develop BA response to DEFRA's request to move to electric vehicles by 2027 (iii) Develop plan towards more zero-emission boating (iv) Find funding to implement the plan for zero-emission boating
<i>Potentially all</i>	<b>Bring significant external funding to deliver Broads Plan objectives</b>	(i) Develop partnership arrangements for new project by summer 2025 (ii) Submit bid to the Lottery by end of 2025
Access for All	<b>More people enjoying more activities in the Broads safely</b>	(i) Ensure that the 2025 edition of Broadcaster (and all website and social media content produced in 2025) highlight the breadth of activities available in the Broads, including information regarding accessibility, with relevant and appropriate safety messaging. (ii) Continue to use communications channels during 2025 that reach the widest possible audiences, in particular those that may not traditionally access the Broads. (iii) Deliver Year 2 of the Integrated Access Strategy action plan (iv) That all officers responsible for writing or commissioning reports and published

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<sup>2</sup> Pledge; Plan; Proceed; Publish and Persuade

DEFRA / Government priority	Strategic priority	Expected milestones
		materials complete the Accessibility training by the end of 2025.
Support our farmers to boost Britain's food security	<b>Supports farmers and land managers in carrying out projects which benefit the Broads.</b>	(i) Review of the outcomes of Farming in Protected Landscapes (July 2021 to March 2025) (ii) Publish case studies showing example projects completed in the Broads.

- 2.5. Members are asked to agree the strategic priorities for 2025/26 together with the expected milestones with effect from 1 April 2025 as identified in table 2 above.

### 3. Financial Risks

- 3.1. If the Authority fails to comply with any of its obligations in the Grant Funding Agreement, DEFRA may, at its discretion, reduce, suspend or terminate payments of grant, or require any part or all of the grant to be repaid.
- 3.2. Over-committing to additional work or priorities will have an adverse impact on the budget (see para. 2.4 above).

Author: Sara Utting

Date of report: 07 November 2024

Background papers: none

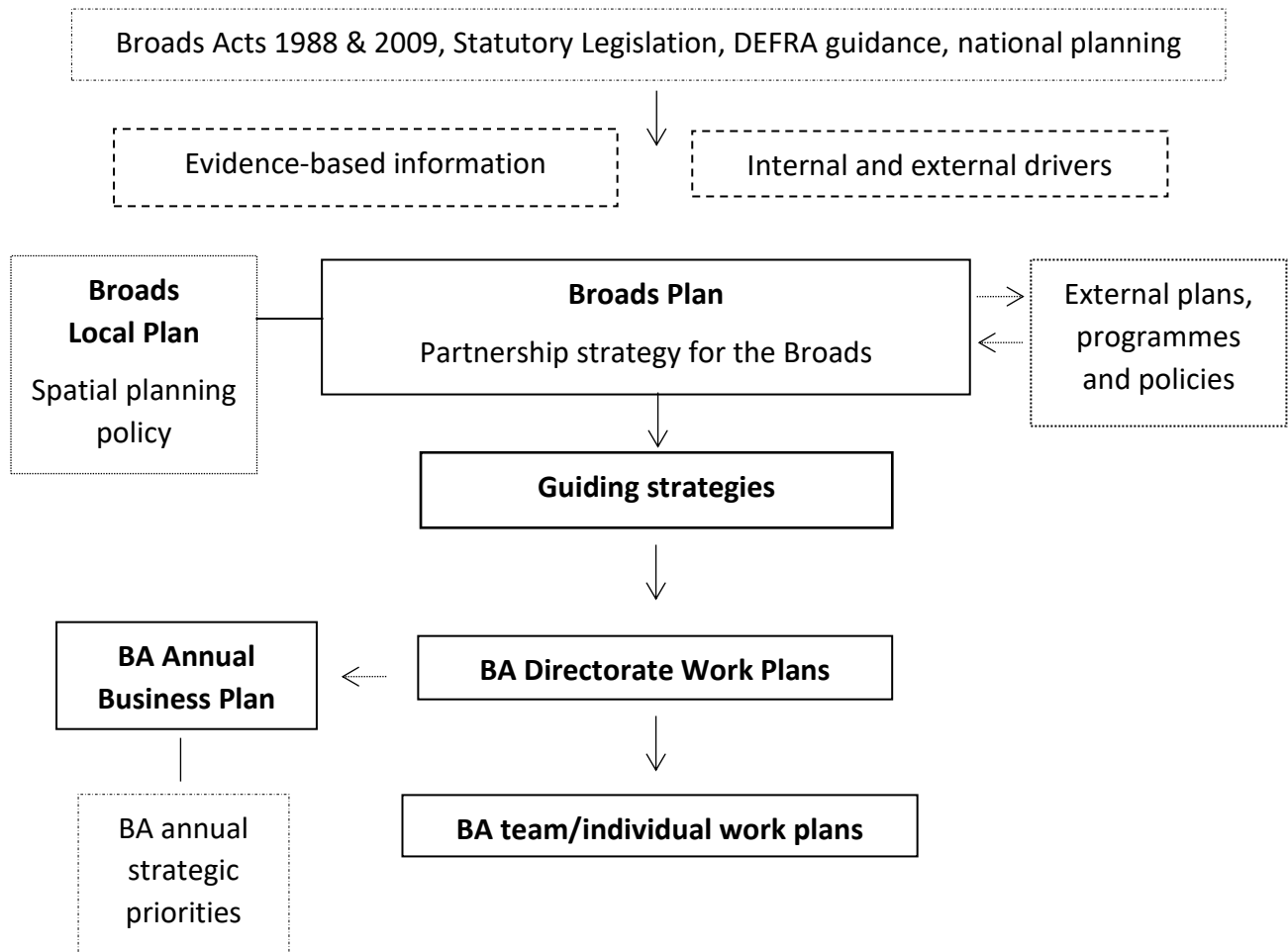
[Broads Plan](#) strategic objectives: all

Appendix 1 – “Golden thread” strategic framework

## Appendix 1 – ‘Golden thread’ strategic framework

**Fig. 1**

‘Golden thread’ strategic framework





# Broads Authority

29 November 2024

Agenda item number 10

## Proposed navigation charges for 2025/2026 in the navigation area and adjacent waters

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

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### Purpose

Following the formal consultation with the Navigation Committee this report outlines proposed charges for 2025/26 for consideration by the Authority.

### Broads Plan context

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

### Recommended decision

The Board approves the navigation and mooring charges for 2025/26 in the navigation area and adjacent waters as set out in section 6 in line with the recommendation of the Navigation Committee.

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# 1. Introduction

- 1.1. A briefing note was prepared and distributed to Members in September setting out the financial position based on the income to 31 August. It was also designed to inform stakeholders and the public of the timetable and process for the decision on charges for 2025/26. A briefing session for all members was held on 8 October, and the formal consultation with the Navigation Committee was held on 7 November. Two events have had a significant impact on the figures, the settling of the pay award and the increase of employer national insurance contribution which will have an adverse effect on the Authority's and the hire boat industry's finances.

# 2. Context – 2024/25 season

- 2.1. Poor weather, the cost-of-living crisis, and the relatively cheap cost of foreign holidays have all put downward pressure on boat ownership and holidays on the Broads. Land and water-based tourism businesses have reported very difficult trading conditions. Visit Britain's 'sentiment survey' (September 2024) stated: "The top barrier to taking an overnight domestic trip continues to be 'the rising cost of living' (33%), closely followed by the 'UK weather' (30%)". Due to the cost-of-living crisis, most UK adults (66%) are either 'cautious and being very careful' (47%) or have been 'hit hard and are cutting back' (19%)".
- 2.2. The increase in charges over the last two years will also have had an impact alongside other increases in the cost of owning and maintaining a boat, some of which will have been higher than the increase in navigation charges. The result is that the Broads Authority and other navigation authorities have seen a decline in boat numbers. Table 1 below compares 30 September 2023, with 30 September 2024.

**Table 1. Number of private boats 30 September 2023 to 30 September 2024**

Category	Sept. 2020	Sept. 2023	Sept. 2024	2020-24	2023-24
Motor Cruisers	4,875	4,993	4,893	18	-100
Aux. Yachts	945	960	892	-53	-68
Day Launches	540	582	533	-7	-49
O/B Dinghies	1,023	1,014	919	-104	-95
Workboats	141	155	162	21	7
Sailing	834	809	740	-94	-69
Rowing	1,778	1,870	1,613	-165	-257
Houseboats	45	71	71	26	0
Passenger - SPB	13	22	21	8	-1
<b>TOTAL</b>	<b>10,194</b>	<b>10,476</b>	<b>9,844</b>	<b>-350</b>	<b>-632</b>

- 2.3. In the context of the wider impact of the cost-of-living crisis a reduction of just 2.0% in private motor cruisers, the largest group of private boats, is perhaps surprising. There was an increase of over 230 boats between 2020 and 2021 and the number has returned to pre-COVID levels.
- 2.4. The reduction of 257 rowing craft this year is not entirely unexpected, partly because of poor weather in the spring and early summer of 2024, resulting in people not registering their craft. It could also be the natural course of a trend. There was incredible growth in this sector from 2020 to 2023 illustrated by huge increases of craft registered on the Broads and with Paddle UK (formally British Canoeing). Paddle craft numbers in the Broads are considerably higher than pre-pandemic levels.
- 2.5. Table 2 has the equivalent boat numbers for the hire fleet. The long-term decline in hired motor cruisers has resulted in a reduced income from tolls. Over the last ten years, the most significant falls in number were between 2019-2020, a drop of 67, and 2021-2022, a fall of 56. Table 2 shows that the number has remained stable over the last year with just 6 fewer motor cruisers.

**Table 2. Number of hire boats 30 September 2023 to 30 September 2024**

Category	Sept. 2020	Sept. 2023	Sept. 2024	2020-2024	2023-24
Motor Cruisers	736	647	641	-95	-6
Aux. Yachts	37	45	43	6	-2
Day Launches	262	358	344	82	-14
O/B Dinghies	4	4	1	-3	-3
Sailing	74	71	71	-3	0
Rowing	174	442	413	239	-29
Houseboats	19	26	32	13	6
Passenger - MCA	5	6	6	1	0
Passenger - SPB	4	7	9	5	2
<b>TOTAL</b>	<b>1,315</b>	<b>1,606</b>	<b>1,560</b>	<b>245</b>	<b>-46</b>

- 2.6. Private motorboats and hired motor cruisers account for 82% of the total toll income. This year's decline in boat numbers has resulted in a forecast reduction in income, as shown in Table 3.

**Table 3. Budgeted and forecast income on 30 September 2024**

	Private Boats	Hire Boats
Budgeted income 2024/25	£3,006,000	£1,436,000
Forecast income 2024/25	£2,907,850	£1,403,559
<b>Surplus/(Deficit)</b>	<b>-£98,150</b>	<b>-£32,441</b>

- 2.7. The projected deficit is currently £130,591. To align income and expenditure for 2024/25, two mooring refurbishment projects due to be carried out this year by contractors at Potter Heigham and Martham have been delayed until 2025/26. The savings in this year's budget of £100,000 largely offsets the lost income. Delaying these two projects increases the pressure on next year's budget.
- 2.8. The forecast in expenditure has also moved since the last update to the Committee in September. Table 4 sets out the adjustments to income and expenditure.

**Table 4**

Item	Amount
Forecast outturn surplus as per LAB	(87,214)
Adjustments reported 05/09/24	1,528
Decrease to hire and private income	12,112
Decrease to salary costs following vacancies	(11,044)
Decrease to salary costs following the pay award	(125,686)
Increased costs for oil spill exercise	5,000
Increased subscription fees	663
Decrease mobile phone charges due to new contract	(2,115)
Increased interest rates due to higher than predicted base rate	(30,000)
Delayed Yare House lease/downsizing	6,800
Delayed lease for Reedham Quay to enable mooring charges	20,000
<b>Forecast outturn surplus as at 30 September 2024</b>	<b>(209,956)</b>

- 2.9. The forecast outturn for 2024/25 is shown in Table 5.

**Table 5**

Navigation outturn 2024/25 vs budget	Budget	Outturn	Difference
Income	(4,624,930)	(4,524,339)	-100,591
Expenditure	4,537,716	4,314,383	+223,333
(Surplus)/Deficit	(87,214)	(209,956)	+122,742
Transfer of accrued interest to earmarked reserves	54,000	72,000	+18,000

Navigation outturn 2024/25 vs budget	Budget	Outturn	Difference
Opening reserves	476,894	476,894	0
Repayment of NP loan	50,000	50,000	0
Closing reserve	460,108	564,850	+104,742
Reserves as a % of expenditure	10.1%	13.1%	+3.1%

### 3. Financial pressures

- 3.1. When the Authority considered options for charges for 2024/25 at this time last year it was predicted that a 5.0% to 6.6% increase would be required in 2025/26 to maintain services at the same level. When the initial briefing note was produced a 12% increase in tolls would have been necessary to maintain services at the current level. The settling of the pay award at a figure below that in the budget means that a 7.3% increase in tolls would achieve the same result.
- 3.2. In addition to the projected loss of income this year, there are the following pressures on the budget.
- 3.3. **Contribute £171,475 to various navigation earmarked reserves**  
National Park capital funding of £1.215 m in 2023/24 eased the pressures on the Authority's earmarked reserves, which fund the Authority's capital purchases, repairs and maintenance, such as the repair of moorings. This meant that the annual contribution to the navigation earmarked reserves was paused in 2024/25, easing the pressure on the navigation budget. If provision towards earmarked reserves is made in 2025/26, it equates to 3.9% of the navigation budget.
- 3.4. **The costs of the dredging programme for 2025/26 are £21,380 higher**  
This includes dredging on the river Yare between Carrow Bridge and Postwick, removal of shoals on the Bure between Stokesby and Great Yarmouth, and the Upper Thurne at Catfield Dyke and Somerton Dyke.
- 3.5. **The programme costs for moorings maintenance and repairs in 2025/26 is £40,620 higher than the current year**  
This includes Catfield Dyke 24 hr mooring – repiling and complete timber refurbishment; Potter Heigham demasting mooring – full re-piling and timber refurbishment; Martham Bank 24 hr mooring – refurbishment of upper barge boards with new capping and waling; and Ranworth Staithe 24 hr mooring – western section wooden piling replacement.
- 3.6. **The patrol launches are costing more to repair because of their age, and the budget has increased by £11,250**
- 3.7. **The Authority is having to remove more wrecks from the waterways and the budget has increased by £6,000**
- 3.8. These pressures have been exacerbated by Chancellor's Budget which has raised **employers' national insurance contribution**. This equates to an additional cost to the navigation of £69,000.

- 3.9. This has been offset by settling of the **local government pay award** at £1,290 per full-time equivalent. This was £635 below the figure agreed the previous year and used in the Authority's budgeting. This leads to a positive contribution of £126,000.
- 3.10. In order to further reduce the pressure on navigation expenditure the share of the practical work by the Senior Operations Technicians and Operations Technicians has been altered from 70:30 to 60:40 (Navigation: National Park). This is possible because of additional income from **Countryside Stewardship** which allows the Authority to spend more time on conservation work.
- 3.11. The published statistics for inflation<sup>1</sup> do not reflect the inflationary pressures on the Authority's maintenance of the waterways. Salary costs are rising by 4% this year and other costs, for example the repair of ranger launches by 6% or more. If the contribution to earmarked reserves is reinstated that equates to nearly a 4% increase in tolls.

## 4. Feedback

- 4.1. The outcome of discussions this autumn with members and the Broads Hire Boat Federation together with feedback from the Broads Society and the Norfolk and Suffolk Boating Association are consistent with the paper on the [Funding the Waterways of the Broads National Park \(broads-authority.gov.uk\)](https://broads-authority.gov.uk). This paper was unanimously supported by the Navigation Committee and the Authority in January 2024. A copy has been sent to the new Minister setting out the case for public funding to support the maintenance of the waterways. In the current public spending environment such an important ask may be difficult for the new Government to meet. However the Chairman and Chief Executive are seeking a meeting with the new Minister to set out the case.
- 4.2. In the current economic climate and in light of the last two years' increases of 13% and 8.5%, a substantial increase in charges would be deemed unacceptable to many toll payers. Therefore, the Authority should look to see where it can further reduce its operational costs to mitigate the impact of next year's toll increase on boat owners.
- 4.3. At the Tolls Briefing in October 2024, there was a wide range of views on the charges for next year, which are shown on the following graph, see Figure 1.

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<sup>1</sup> Inflation fell to 1.7% in September. "Lower airfares and petrol prices were the main drivers behind the surprise slowdown." (BBC) Consumer price inflation is the rate at which the prices of a basket of goods and services bought by households rise or fall. The basket includes food and non-alcoholic beverages, alcohol and tobacco, clothing and footwear, housing and household services, furniture and household goods, health, transport, communication, recreation and culture, education, restaurants and hotels and miscellaneous goods and services.

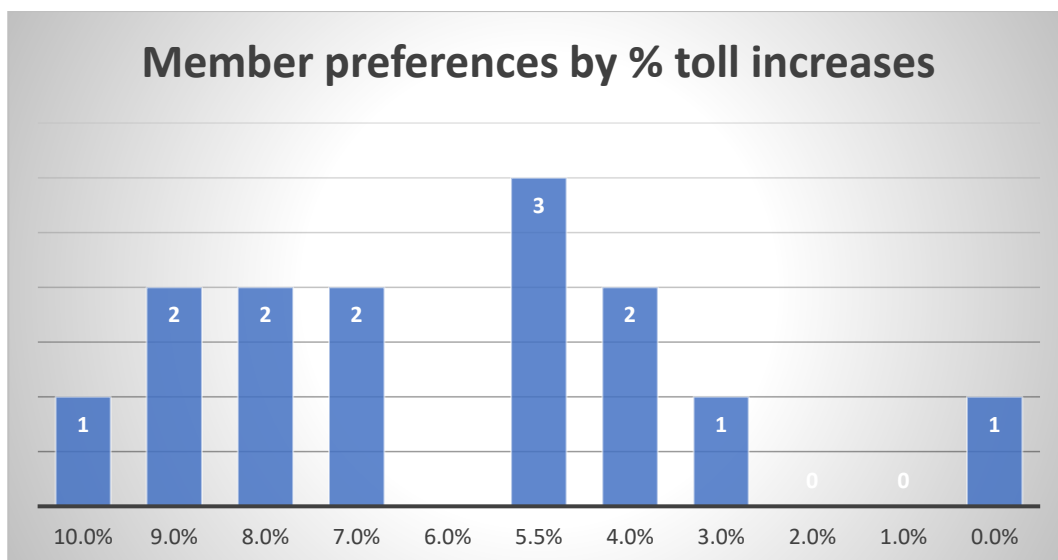


Figure 1 Members preferences for % toll increase levels in 2025/26

## 5. Navigation Committee: Formal Consultation

- 5.1. Section 13(3) requires the Authority to “consult the Navigation Committee before determining the level of any tolls or other charges to be imposed in respect of the navigation area or adjacent waters”. This took place on 7 November and the draft minutes of the meeting are in Appendix 1 to give Members a good understanding of the range of views and the recommendations of the Committee.
- 5.2. At the meeting a range of options were presented based on different provisions for cuts in service and various allowances for a further reduction in boat numbers.
- 5.3. **The Navigation Committee resolved by 9 votes in favour and 1 against (with 2 abstentions) to recommend to the Broads Authority a 5.9% increase in tolls for 2025/26.**
- 5.4. Officers will develop options for reductions in services and a provision for a reduction in boat numbers in 2025 for incorporation in the draft budget.
- 5.5. Members supported the CE’s request for flexibility on rounding up or down figures when setting the tolls for the various groups of craft.

### **It was resolved unanimously**

- i. **to recommend to the Broads Authority that the tolls be frozen on hired sailing craft and**
- ii. **to instruct the Chief Executive to explore the differentials between electric, hybrid and diesel-powered day hire boats ahead of the Broads Authority meeting on 29 November.**

**Also to recommend to the Broads Authority that the charges for Ranworth Staithe and Reedham Quay be increased by £2 to £12 for an overnight stay, and the overnight charge at Norwich and Great Yarmouth Yacht Stations be increased from £16 to £17.50.**

## 6. Proposals

- 6.1. Taking account of the recommendations of the Navigation Committee the following charges under the heading suggested rounding are proposed for 2025/26 for the 15 classes.

**Table 6. Proposed costs per m<sup>2</sup> by Category of Vessel**

No.	Category – cost per m2 except rowing, canoes etc	Current Charge	+5.90%	Proposed Charge	Percentage Increase
1	Weekly hired motor craft	£41.60	£44.05	£44.05	5.89
2	Weekly hired motor craft – electric and hybrid	£28.63	£30.32	£30.32	5.90
3	Day hired – petrol/diesel	£63.65	£67.41	£70.00	9.98
4	Day hired electric	£43.58	£46.15	£43.58	0.00
5	MCA passenger boats and small passenger boats	£54.74	£57.97	£57.97	5.90
6	Hired motorised sailing craft – diesel	£33.77	£35.76	£33.77	0.00
7	Hired sailing boats & hired motorised sailing - electric	£24.69	£26.15	£24.69	0.00
8	Hired houseboats	£21.09	£22.33	£22.33	5.88
9	Hired rowing – fixed amount	£92.65	£98.12	£98.12	5.90
	Hired paddle craft – fixed amount	£46.32	£49.05	£49.05	5.89
10	Private motorboats - petrol & diesel	£18.47	£19.56	£19.56	5.90
11	Private motorboats electric	£14.12	£14.95	£14.95	5.88
12	Private motorised sailing craft - petrol & diesel	£13.66	£14.47	£14.47	5.93
13	Private sailing boats & private motorised sailing craft - electric	£11.28	£11.95	£11.95	5.94
14	Private houseboats	£7.27	£7.70	£7.70	5.91
15	Private rowing, canoes etc. – fixed amount	£46.32	£49.05	£49.05	5.89



6.2. The following table provides sample increases for the most size and type of vessel.

Type of Vessel	Number	Current Charge	Proposed	Difference
5 m <sup>2</sup> Private sailing craft	349	£56.40	£59.75	£3.35
11 m <sup>2</sup> Private sailing craft	124	£124.08	£131.45	£7.37
5 m <sup>2</sup> Private motor boats	624	£92.35	£97.80	£5.45
15 m <sup>2</sup> Private motor boats	237	£277.05	£293.40	£16.35
22 m <sup>2</sup> Private motor boats	307	£406.34	£430.32	£23.98
38 m <sup>2</sup> Private motor boats	112	£701.86	£743.28	£41.42
11 m <sup>2</sup> Day hired boats – petrol/ diesel	47	£700.15	£770.00	£69.85
11 m <sup>2</sup> Day hired boats - electric	23	£479.38	£479.38	-£0.00
38 m <sup>2</sup> Weekly hired motor craft	52	£1,580.80	£1,673.90	£93.10
48 m <sup>2</sup> Weekly hired motor craft	57	£1,996.80	£2,114.40	£117.60

6.3. Following the meeting of the Navigation Committee the staff of the yacht stations have been consulted and suggested the charges be increased for Yarmouth and Norwich to £18 rather than £17.50 for practical reasons. The charges proposed are:

Ranworth and Reedham - £12 overnight

Gt Yarmouth and Norwich - £18 overnight

Mutford Lock - £17 per day (no change)

## 7. Social, economic, and environmental implications

7.1. Toll payer surveys have shown that the Authority's tolls account for less than 10% of the typical costs of owning a boat. While boat ownership may be seen by some as a luxury, we know that this is not always the case. The cost-of-living crisis is having an impact on society and its impact on the boating community using the Broads and those visiting on holiday is difficult to predict. Our community of private boat owners is diverse, and some may face difficult decisions regarding their continuing boat ownership.

7.2. The Broads Society and Inland Waterways Association conducted research into the level of navigation charges across different waterways. The result is summarised in the following table. The research concluded that: *'Looking beyond the headline percentage increases of the past two years, however, the cash cost to most private boat owners*

*today remains modest, giving good value when compared with other navigations.'*  
(Broads Society 2024).

ANNUAL TOLLS FOR SPECIFIED MOTORISED CRAFT					2023/24	PRICES
Research courtesy Inland Waterways Association						
Navigation	Navigation	Navigation	Private	Private	Hire	Hire
	km	miles	Cabin Cruiser 7.3m x 2.4m	Cabin Cruiser 10.6m x 3.6m	Cabin Cruiser 7.3m x 2.4m	Cabin Cruiser 10.6m x 3.6m
Broads Authority*	200	125	£289.34	£646.76	£651.78	£1,456.92
Canal and River Trust*	3200	2000	£831.00	£1,127.66	£2,031.74	£2,437.49
Env. Agency: Thames*	217	135	£410.38	£917.32	£631.02	£1,137.96
Env. Agency: Anglian*	568	353	£462.18	£818.00	£678.50	£1,034.32
Env. Agency: Medway	29	18	£337.55	£475.83	n/a	n/a
Middle Level Navigations*	160	100	£462.18	£818.00	£678.50	£1,034.32
River Avon	74	46	£392.00	£495.00	n/a	n/a
River Wey	32	20	£218.00	£260.00	n/a	n/a
Scottish Canals	226	141	£239.47	£239.47	n/a	n/a
* Navigations used in the final analysis; others considered too small or too fragmented.						
Basingstoke Canal: not comparable						
Bridgewater Canal: not publicly listed						
Essex Waterways: not comparable						
River Cam Conservancy: figures unavailable						

## 8. Legal considerations

- 8.1. The Authority is following its standard process with an informal briefing open to all members (which took place on 8 October) followed by the formal statutory consultation with the Navigation Committee at its meeting on 7 November. A decision will be made by the Broads Authority Board on 29 November 2024. If the Board decides on a different option to that recommended by the Navigation Committee, then it is required to 'provide full reasons for doing so' in line with the amended Norfolk and Suffolk Broads Act 1988.

## 9. Risk implications

- 9.1. The level of uncertainty involved in determining charges for next year is higher than normal both in the short and long-term. It is unknown whether the decline in hired motor cruisers is going to continue. Over the last ten years the number has fallen by 200 and this has been a major factor in the above inflation increases for private craft. Similarly, it is not clear if the reduction in small private boats this year is a rebalancing of numbers post COVID or part of a wider move away from boat ownership.

## 10. Conclusion

- 10.1. The Board is asked to consider the level of navigation charges for 2025/26, balancing the need to continue to maintain the waterways for the benefit of users with what is considered an appropriate increase in charges.

Author: John Packman, Emma Krelle, Bill Housden

Date of report: 11 November 2024

Background papers: Navigation charges 2025/26 – Briefing Note

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

Appendix 1 – Extract from Draft Minutes of the Navigation Committee

## Appendix 1 - Extract from Draft Minutes of the Navigation Committee

### 7. Proposed navigation charges for 2025/26 in the navigation area and adjacent waters

The Chair stated that, following presentation of the report written jointly by the Chief Executive, Director of Finance (DF) and Collector of Tolls, and after members had the opportunity to ask questions, he would invite Members in turn to present their preference for the tolls increase together with their reasons, so that the Navigation Committee could provide clear direction and recommendations to the Broads Authority.

The Chief Executive reminded Members of the paper circulated to them in September setting out the challenges that the Authority faced in terms of income and expenditure, followed by the briefing/workshop in October. The key issues were that there had been a decline in the number of small private boats which had an adverse impact on income. The CE referred Members to section 3 of the report which set out the pressures in terms of costs. The CE said that, in the October briefing, Members were polled on the level of toll increase they thought appropriate, which was set out in a graph in section 4.2 of the report. The CE reminded Members that, in addition to the discussion on tolls, there were two smaller issues to discuss: one regarding hired sailing craft; and the other about day hired petrol/diesel craft.

The DF provided an update on the financial figures and referred Members to table 4 on page 31 of the papers which gave figures up until the end of September. She said that the forecast had since improved to £209,956 surplus, the majority of the increase had been because the pay award for staff had finally been agreed. A figure of £1,925 per FTE had been budgeted for but a settlement was reached at £1,290 per FTE. Staff would receive this in the December pay and it would be backdated to 1 April 2024. With additional costs of national insurance and pension contributions, it equated to an £853 saving per FTE. The DF said that in table 5, the result in the change to the forecast meant that reserves would be £564,850 which was 13.1%.

The DF said that as part of the toll setting process, officers had been looking at savings on the navigation side of the budget, and one area was to move some of the operation technician work to National Park. This had been achieved by moving some land holdings into the Countryside Stewardship scheme which offered high payment rates than other land management schemes. Therefore, by moving a portion of the work to National Park, this equated to £91,940. At present, the operation technician split was 70/30 and it would now be 60/40 – a 10% shift.

The CE said that the paper produced in September showed that if the Authority were to maintain the level of service as currently provided, it would require a 12% increase in tolls and the paper made it clear that in his, and the Management Team's view, was too much in terms of the impact on the toll payers and what was needed was to look at where savings and cuts

in services could be made. Fortunately, there had been some changes in the financial position which the DF had explained.

The CE explained that there was a complex arrangement where some elements of the Broads Authority work were entirely National Park such as planning, some elements entirely Navigation such as the collection of tolls, however, there was a lot of shared costs which were set out in a transparent basis in the accounts. A critical part in terms of navigation was the work of the operations technicians and in the current year, the basis of time spent was 70% navigation and 30% National Park. The CE said that through Natural England, the Broads Authority had been awarded a significant amount of money through the Countryside Stewardship programme to look after the wildlife sites and conservation sites, it meant that for next year it was possible to increase the amount of time the operations technicians spent on conservation work rather than navigation work, to the equivalent of over £90,000/three members of staff. The key thing to remember, however, was that less work would be done to the benefit of navigation as a result of this shift. The Head of Construction, Maintenance and Ecology (HCME) would have to reprogramme some of the navigation work such as dredging and maintenance and would look at where efficiencies could be made to make the most of the resource available.

A Member asked whether this would be a one-year change, or would it be into the future. The CE confirmed that it would be into the future.

The CE presented some slides providing an update to the information available in September and October. The CE said that there was concern that income from tolls was on the decline, which was mainly due to the reduction of small boats and this seemed to be a national trend and not just restricted to the Broads. There had been a huge growth in smaller craft during the pandemic, however, that growth had tailed off significantly – confirmed by the figures provided by Paddle UK. The CE added that fortunately the Authority's income in October was in line with the forecast.

The CE said that following the Chancellor's budget earlier in the week, he had been in contact with Defra following the announcement of the increase in Employers NI contributions in 2025/26. Since the budget, the Chancellor had confirmed that local government would be expected to pay the additional contributions, and therefore the expectation was that the Broads Authority would not get relief from this. The CE said that he had not, as yet, heard back from Defra on this point.

The CE referred to the graph in 4.2 of the report, which showed Members' preferences on toll increases by percentage. He said that there was a wide variety of views, from 10% increase to 0%, with a mean of ~ 6%. The CE said that his job was to find a series of options that gave Members a degree of unanimity about what the outcome would be. The CE talked through a slide showing a table providing different scenarios of tolls increases through toll income/boat levels vs service cuts. The CE said that his own view was that £50,000 of service cuts was quite a lot and that he thought the Authority should be making some provision for the potential loss of boats.

The CE said that in addition to the discussion around the setting of tolls, he asked Members to consider freezing the tolls for hired sailing craft in the two classes, the pure sailing craft and the auxiliary sailing craft. He added that hiring a sailing craft was something special in the Broads and it would be sending a signal to those small commercial hire operators that the Authority had listened and responded to their concerns. In addition, the CE said that there was an existing difference between day hired craft powered by diesel and petrol, and day hired craft powered by electric. The CE said that he did not suggest that by an increase in the toll for diesel/petrol powered boats and a lower increase in tolls for electric would encourage the move away from diesel/petrol to electric overnight, but it would encourage greener boating.

Lastly, the CE said that he would like Members to consider minor charge increases at Ranworth, Reedham, Great Yarmouth and Norwich to align charges with other organisations, as detailed in the report.

A Member commented that the existing infrastructure was a restricting issue for electric boats and that there were not enough charging points, as was the cost of development of electric boats which required a lot of investment from hire boat companies. The CE said that the Member was correct about the infrastructure and that the Authority had looked at various options, in particular with the innovation centre at Hethel, but thought that these were some years from being deployed. This, however, reinforced the case that there should be a bigger differential between the cost of tolls for electric day hire boats and diesel/petrol day hire boats.

A Member referred to the table of options and asked what would cuts look like in respect of the safety on the Broads and other services – both in terms of frontline and backroom costs. The CE referred the Member to the exercise carried out at the tolls briefing meeting, where members were asked to indicate on a chart where they thought the Authority could make service cuts. The two service areas that came top was the practical work, which was in second place, where the Authority had been able to make a reduction of £90,000, and the Rangers in first place. The CE said that following the accidents in Great Yarmouth, the Authority had increased the Ranger service so that Ranger launches were out every day of the week over the summer season, the cost of which was currently £137,000 of extra money. The Head of Ranger Services (HRS) had completed some additional work to look at what reductions of £20,000, £50,000 and £75,000 would mean if the Authority were to look to Ranger Services for those cuts. This was as follows:

- £20,000 – would mean a reduction of 6 patrol days per week;
- £50,000 – would mean a reduction of 12 patrol days per week; and
- £75,000 - would mean a reduction of 18 patrol days per week.

The CE said that it would be feasible to reduce the level of Rangers, although not to the level before the accident at Great Yarmouth, without any significant adverse impact on safety. One of the things that the HRS would like to do was to review how patrol levels were organised to ensure that there was the right level of coverage. The CE said that the reduction of the

£137,000 by £50,000 would still leave a margin above the patrolling the Authority had traditionally carried out.

The CE advised that there was a possibility of bidding for funding under the Landscapes Connections programme which could deliver £10m of funding, however, if the Authority were to remove some other services, this would mean that there would not be the personnel to develop and deliver that bid.

A Member commented that he was nervous about reducing Ranger Services and would like to see cost savings from other services, and asked whether savings in other areas had been looked at thoroughly. The CE said that once the Navigation Committee had submitted their recommendation as to where the tolls should be set, the Management Team would look at all options and how savings would be achieved and then present those to the Authority. The CE said that he did not expect Members at the Navigation Committee to commit to any areas of service cuts, but thought it was helpful to provide Members with an indication of what any cuts would mean.

A Member commented that any decision would need to be grounded in the rate of inflation. The CE said that the current rate of inflation was 1.7%, however, the impact to the Authority was much greater, for example staff costs had increased by 4%, repair costs to Ranger launches had gone up 6% and in general, costs were going up significantly, and would estimate that the total cost of rises was about 6%. The Member replied that he thought that on the basis of that percentage, it would be entirely reasonable to keep the toll rises in line with that and not to go below and suggested that the Authority create a basic rationale to align future rises with the cost of inflation to the Broads Authority.

In response to a question regarding diversification of income and whether the Authority had looked at other income streams, the CE said that in terms of raising additional income, the big opportunity was the National Lottery which the Authority would pursue. In addition, the Authority had used plant and equipment for private work such as weed cutting on Wroxham Broad, but had since received legal advice that was not positive from a navigation point of view, therefore, that route of income stream would be unlikely.

In response to a question about why the Authority was not charging for moorings outside of Ranworth, Reedham, Great Yarmouth and Norwich, the CE said that the Authority only charged for moorings where a service was provided, such as mooring help and facilities. It would be difficult to charge at other moorings where there were no staff because it would be very difficult to collect fees and enforce non-payment, therefore it would not be straightforward.

A member asked how many staff the Broads Authority employed and how many of those were part of the frontline maintenance team and Rangers. The CE responded that the Authority had approximately 100<sup>2</sup> FTE staff and the Director of Operations (DO) confirmed

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<sup>2</sup> Following the meeting it was confirmed that there were approximately 140 FTE staff.

that there were 72 FTE staff in the maintenance and Ranger teams which would shrink slightly once the seasonal staff had finished the season.

A Member commented that there had been a reduction in dredging, and that finance and support was over 20% of the budget, and said that he was worried that there had been two years of above inflationary increases on the tolls and the Authority had not addressed the real issue: that there were too many staff. The CE replied that the Authority could achieve less with less staff but referred the Member to the survey by the NSBA that highlighted the need for more moorings, weed cutting, dredging and tree management. The CE said that the process was trying to find a balance between what users want and what they were prepared to pay.

A Member commented that last year contributions to the reserves were paused and asked whether this was the plan for the coming year. The DF said that the plan, when agreed to not contribute to the reserves in 2024/25, was to restart contributions in 2025/26 and the figures Members had in front of them included the planned contributions for 2025/26. The Member asked if there were no contributions to the reserves in 2025/26 would that mean that the Authority would have to dip into the reserves taking them below the 10% threshold. The DF said that the Authority had a minimum reserve policy which was 10% which was for instances where a new capital purchase was needed and money could be taken from the reserves rather than from the budget. The CE said that if the reserves did go below the 10% threshold, then it might mean that certain work was not undertaken. The CE said that he had planned to contact Defra to see if there was any likelihood of further capital money which might ease the position.

A Member commented that he supported the CE's comments about a reduction in Rangers and thought that it would not have an impact on safety, bearing in mind that there were fewer boats on the water and the hire boat season was shorter, and asked could the Authority justify the number of Rangers with the reduction in boat numbers. The DO said that the number of boats and the number of incidents were not directly related and although there was a reduction in boat numbers in 2024, the Authority had seen an increase in incidents and an increase in overstaying. For example, in August alone there were a number of incidents on the Broads. In addition, there were a lot of sailing vessels that capsized and there had been increase in notices of contravention for overstaying, which was all dealt with by the Ranger services team.

A Member asked whether the CE could clarify whether the changes already mentioned, such as staff time being allocated to the Countryside Stewardship scheme and the pay award, had been included in the table of options chart. The CE confirmed that this was built into the table, however, the HCME would need to look in detail as to what the practical effect of the allocation would be. The CE said that in September, the Authority was looking at a 12% increase to maintain services but was now looking at 7.3%.

A Member commented that he was pleased to hear that the HRS would be looking at the way in which Rangers were used and said that he thought there were ways that they could be used more effectively and efficiently, and added that the Authority should find smarter ways of



doing things without reducing services provided. The Member also commented that visibility was critical and suggested that workboats be branded which would have an impact on people's behaviour.

A Member asked whether the DO had record of the police patrols on the Broads and whether the number had reduced. The DO said that the Broads Beat vessel was still operational but, on many occasions, personnel were using cars rather than the boat. A Member commented that the Broads Beat did visit boat yards by car and speak to single sex boat parties as a prevention measure. A Member commented that the Broads Beat were often seen on the River Yare.

Another Member suggested that the Authority should consider using drones as part of the Ranger services.

A Member commented that he would not encourage charging for all moorings and said that it was well known that the main cause of accidents on the Broads were trips and falls when alighting from their boats. By encouraging use of informal moorings might put hirers, in particular, at risk.

A Member commented that eight years ago Ranger Services was 15% of the navigation budget whereas now it was 22% and asked whether there were more Rangers out on the Broads now. The DO said that the Ranger force was increased so that patrolling would be seven days per week throughout the season.

The Chair then asked each Member in turn what their preferred option of increase would be. The comments and suggested increase were:

- Although expected the trend of boat numbers to reduce, did not want to reduce head count and therefore should stretch budgets rather than cutting jobs by finding efficiencies and improvements – 6%
- Need to drastically look at what the Authority did, why it does it, and cut costs accordingly – 5%
- No service cuts and agreed with stretched budget. Not sustainable for toll payers to continue to pay for services in the long-term – 7.5%
- Understand some cuts and savings needed to be achieved but there must be no compromise on safety. Agree that the Authority should look at income diversification to give a more considered view when setting 2026/27 tolls – 7.5%
- Based on the real inflation that the Broads Authority was experiencing in addition to the cost of, and negating the impacts of, climate change – 6%
- Inflation costs needed to be taken into consideration and suggested another reserves holiday – 6.6%
- Agreed with looking at efficiencies and should put pressure on staff to look at cost savings, however, was against using safety as a reason – 5%

- Safety costs were paramount, inflation to the Broads Authority was greater than it was to the person buys the 'basket of goods'. Other bodies that had similar costs were looking at 12% increase in their tolls, and one was looking at 12% each year for the next four years – 6.5%
- Did not think costs should be increased over the cost of inflation and anything above that would lead to criticism – 5%
- 5%
- Believed that there were opportunities to improve services and agreed with the suggestion that the Authority should consider using drones, as well as AI – 6%
- Based on what boat companies could charge their customers and increased costs within business - 5%

Michael Scott proposed, seconded by Peter Dixon

**It was resolved by 9 votes in favour and 1 against (with 2 abstentions) to recommend to the Broads Authority a 5.9% increase in tolls for 2025/26.**

Members discussed the cost of tolls in relation to hired sailing craft and petrol/diesel day hire boats versus electric day hire boats.

A Member commented that there should be some differentiation on hybrid boats as well as electric. The CE confirmed that hybrid day hire boats did currently have a reduction on tolls compared to petrol/diesel hire boats, but the differential could be looked at.

A Member asked how much freezing the tolls on hired sailing craft would equate to. The CE said that he did not think it would make a big difference in income.

A Member said that he did not think that reducing tolls for electric day hire boats would make any difference in encouraging firms to move to electric boats. The CE said that it was important that the Broads Authority supported sustainable transport on the Broads.

A Member asked why tolls were not being frozen for private sailing craft. The CE said that private sailing craft currently received a significantly lower toll than hired sailing craft - £13.66 per square metre compared to £25.08 per square metre. A Member commented that the hired sailing craft was a vital part of introducing people to sailing on the Broads.

Members supported the CE's request for flexibility on rounding up or down figures when setting the tolls for the various groups of craft.

Michael Scott proposed, seconded by Tony Grayling.

**It was resolved unanimously**

- iii. **to recommend to the Broads Authority that the tolls be frozen on hired sailing craft and**

- iv. to instruct the Chief Executive to explore the differentials between electric, hybrid and diesel-powered day hire boats ahead of the Broads Authority meeting on 29 November.**

In relation to the increase in charges for the yacht stations as set out in 5.1 of the report, Stephen Bolt proposed, seconded by Michael Scott.

**It was resolved unanimously to recommend to the Broads Authority that the charges for Ranworth Staithe and Reedham Quay be increased by £2 to £12 for an overnight stay, and the overnight charge at Norwich and Great Yarmouth Yacht Stations be increased from £16 to £17.50.**

# Broads Authority

29 November 2024

Agenda item number 11

## Financial performance and direction

Report by Director of Finance

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### Purpose

This report provides a strategic overview of current key financial issues and items for decision.

### Broads Plan context

Financial performance underpins all the strategic objectives of the Broads Plan.

### Recommended decision

To note:

- i. the income and expenditure figures
- ii. the latest on the pay agreement for 2024/25 in paragraph 4.2
- iii. the prudential indicators in paragraph 6.1

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## 1. Introduction

- 1.1. This report covers three items: the Consolidated income and expenditure from 1 April to 30 September 2024, an update on the pay award for 2024/25 and the quarter two prudential indicators for 2024/25.

## 2. Overview of actual income and expenditure

**Table 1**

Actual consolidated income and expenditure by directorate to 30 September 2024

Directorate	Profiled latest available budget £	Actual income and expenditure £	Actual variance £
Income	(7,010,976)	(7,288,597)	+ 277,621
Operations	2,568,500	1,753,662	+ 814,838
Strategic Services	850,502	676,187	+ 174,315
Finance & Support Services	1,514,873	1,378,732	+ 136,141
Projects, Corporate Items and Contributions from Earmarked Reserves	(889,707)	(350,515)	- 539,193
<b>Net (Surplus) / Deficit</b>	<b>(2,966,808)</b>	<b>(3,830,530)</b>	<b>+ 863,722</b>

- 2.1. Core income is above the profiled budget at the end of month six. The overall position as at 30 September 2024 is a favourable variance of £863,722 or a 29.11% difference from the profiled LAB. This is principally due to:

- An overall favourable variance of £277,621 within income:
  - National Park grant is £375,000 above the profiled budget due to the additional revenue and capital funding from DEFRA confirmed after the budget was set in January.
  - Hire Craft Tolls is £59,787 below the profiled budget.
  - Private Craft Tolls is £96,802 below the profiled budget.
  - Short Visit and Other Tolls is £24,018 above the profiled budget.
  - Investment income is £35,192 above the profiled budget.
- An underspend within Operations relating to:
  - Construction, Maintenance and Ecology salaries is £69,629 under the profiled budget due to the budgeted pay award (£1,925 per Full Time Equivalent (FTE))

being less (£1,290 per FTE) than what has been agreed by the unions. The pay award will be implemented in December and back dated to 1 April 2024.

- Equipment, Vehicles and Vessels is £284,773 under the profiled budget due to delays in expenditure from the earmarked reserves. There has also been income that has been transferred to the earmarked reserves as a result of selling old equipment, this had not been budgeted for.
- Practical Maintenance is £113,564 under the profiled budget partly due to timing differences and the delays of work at Potter Heigham and Martham. The forecast has been updated for this.
- Waterways and Recreation Strategy is £25,368 under the profiled budget due to timing differences on the Access for All grant money from DEFRA being received and spent.
- Ranger Services is £287,620 under the profiled budget on salaries due to the pay award. The vehicle replacements have been delayed but are scheduled for delivery in November. The Ranger launch replacement has been delayed until 2025/26. There have also been timing differences on the launch repairs.
- Safety is £26,973 under the profiled budget due to delays in the Head of Safety Management post being filled. The new post holder started in September and the forecast has been adjusted to reflect the vacancy.
- An underspend within Strategic Services relating to:
  - Development Management is £41,933 under the profiled budget mainly due to the delays in Development Manager post being filled and the pay award. The new post holder started in September. There has also been additional income received from the Land Registry to support the local land charges, this has been transferred to the earmarked reserves.
  - Strategy and Projects is £82,605 under the profiled budget due to the Active Travel England Grant income being received ahead of expenditure taking place and timing and timing differences on catchment and paludiculture expenditure.
  - Biodiversity Strategy is £11,741 under the profiled budget due to additional grant income being received from the LAPSIP (Lowland Agricultural Peat Small Infrastructure Project) and LAPWDP (Lowland Agricultural Peat Water Discovery Project).
  - Human Resources is £11,875 under the profiled budget due to timing differences on staff training.
  - Volunteers is £11,615 under the profiled budget due to a reduction in Volunteer Supervisor hours and increase in administrative support. The forecast has been updated to reflect this.

- An underspend within Finance & Support Services relating to:
  - Legal is £34,519 under the profile budget due to timing differences.
  - Asset Management is £22,937 under the profiled budget due to a vacancy between June and August for the Asset Officer. The forecast has been updated to reflect this. There is also a timing difference on expenditure.
  - Finance and insurance is £29,290 under the profiled budget due to a timing difference on external audit costs and salaries as a result of the pay award and vacancies at the start of the financial year.
  - ICT is £27,102 under the profiled budget due to the pay award, minimal spend on computer hardware and the upgrade to the tolls system, which is being funded from the earmarked reserves.
- An adverse variance within reserves relating to:
  - Plant, Vessels and Equipment is under the profiled budget due to timing differences on vehicle and equipment replacements.
  - Catchment is over the profiled budget due to timing differences on income and expenditure.
  - Computer Software is under the profiled budget due to the minimal spend so far on the upgrade to the tolls system.
  - Planning Delivery Grant is under the profiled budget due the additional income received from the Land registry and timing differences on the Local Plan expenditure.
  - Medium Term Financial Planning is under the profiled budget due to the timing differences on Yare House.

2.2. The charts at Appendix 1 provide a visual overview of actual income and expenditure compare 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 2024/25. The LAB is based on the original budget for the year, with adjustments for known and approved budget changes such as carry-forwards and budget virements. Full details of movements from the original budget are set out in Appendix 2.

**Table 2**

Adjustments to consolidated LAB

Item	Authorisation reference	Amount £
Original budget 2024/25 – surplus	Broads Authority 26/10/24 Agenda item number 10	(129,045)
Approved budget carry-forwards	Broads Authority 10/05/24 Agenda item number 10	27,080
<b>LAB as at 30 September 2024</b>	n/a	<b>(101,965)</b>

## 4. Overview of forecast outturn 2024/25

- 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. The forecast has been updated based on the pay award that was agreed on 22 October 2024 and has been included in table 3 below. The final agreement was less than previously budgeted for (£1,290 instead of £1,925 per spinal point per full time equivalent). Staff will receive this backdated to the 1 April 2024 in their December pay.
- 4.3. A summary of these adjustments are given in the table below:

**Table 3**

Adjustments to Forecast Outturn

Item	Amount £
Forecast outturn surplus as per LAB	(101,965)
Increase to National Park Grant income	(500,000)
Decrease to Hire Craft Tolls	32,441
Decrease to Private Craft Tolls	98,150
Increase to investment income	(60,000)
Decrease to Salary costs following vacancies and pay award	(281,437)
Decrease to Practical maintenance expenditure due to postponing works at Potter Heigham & Martham	(100,000)
Increase to income for Active Travel England Grant	(100,000)
Increase to expenditure for Active Travel England Grant	100,000
Increase to Development Management Consultants to cover vacancies	26,288
Increase to National Park revenue expenditure	250,000



Item	Amount £
Increase to National Park capital expenditure	250,000
Increase to subscriptions - UK Communications Team hosted by Peaks	2,210
Decrease to mobile costs due to new contract	(4,450)
Increase to Yare House expenditure due to delayed lease	20,000
Decrease to yacht station income due to delayed lease at Reedham	20,000
Increase to oil spill exercise costs	5,000
<b>Forecast outturn surplus as at 30 September 2024</b>	<b>(343,763)</b>

## 5. Reserves

- 5.1. The Property Reserve contains the income from land rental at Oulton Broad. The Plant, Vessels and Equipment reserves contains the income from the sale of the old vehicles, JCBs and trailers. It has also funded two vehicles, a welfare unit and dipper extension for the JCB. The Premises Reserve has funded the final items for Reedham Quay hut replacement, feasibility reports for the Dockyard solar project and the professional fees for Yare House alterations. The Heritage Lottery Fund, Catchment Project and UK Communications contains the income and expenditure relating to those projects. The Medium-Term Planning reserve has funded the additional expenditure for the reconfiguration of Yare House and External Funding & Partnership working.

**Table 4**

Consolidated earmarked reserves

Reserve name	Balance at 1 April 2024 £	In-year movements £	Current reserve balance £
Property	(1,139,087)	(1,129)	(1,140,216)
Plant, Vessels and Equipment	(639,561)	(24,683)	(664,244)
Premises	(431,177)	16,097	(415,080)
Planning Delivery Grant	(277,134)	(6,109)	(283,243)
Upper Thurne Enhancement	(249,820)	(21,000)	(270,820)
Heritage Lottery Fund	(12,391)	34,717	22,326
Catchment Partnership	(70,187)	2,963	(67,224)
Computer Software	(183,114)	9,900	(173,214)
UK Communications	(3,926)	771	(3,155)
Match Funding (EXPERIENCE)	(1,690)	0	(1,690)

Reserve name	Balance at 1 April 2024 £	In-year movements £	Current reserve balance £
Medium Term Planning	(495,024)	266,318	(228,706)
<b>Total</b>	<b>(3,503,111)</b>	<b>277,845</b>	<b>(3,225,266)</b>

## 6. Prudential Indicators

- 6.1. The Capital, Treasury and Investment Strategy 2024/25, approved 15 March 2024, included the key prudential indicators necessary for an authority that has borrowing. The prudential indicators are designed to support and record local decision making in a publicly accountable manner. At the beginning of each year, estimates for the prudential indicators are set and agreed by members. In the past actual indicators were compared to the estimates once the annual accounts are produced in May each year. The updated code requires these prudential indicators to be reported quarterly and are set out in table 5 below.

**Table 5**

Prudential Indicators 2024/25

Prudential Indicator	Opening 01/04/24 £	Estimate 31/03/25 £	Q2 Actual £
Capital expenditure	0	1,482,000	77,159
Authorised limit for external debt	900,000	900,000	900,000
Operational Boundary	800,000	800,000	800,000
Capital Financing Requirement	92,510	693,500	74,606
Debt balance	94,008	756,743	76,104

## 7. Conclusion

- 7.1. The forecast position for the year suggests a surplus within the National Park and the Navigation budget. This would result in a National Park Reserve balance of approximately £880,000 and a Navigation Reserve balance of £687,000 at the end of 2024/25 (before any year-end adjustments). This would mean that both reserves would be above the recommended levels, with National Park at 22.6% and Navigation at 15.9%. Year-end transfers of interest to the earmarked reserves, closure of the Heritage Lottery Fund reserve and repayment of the National Park loan will mean National Park will rise to approximately 25.9% and Navigation reduce to 13.1%. This will be highly dependent on the level of interest received.

Author: Emma Krelle

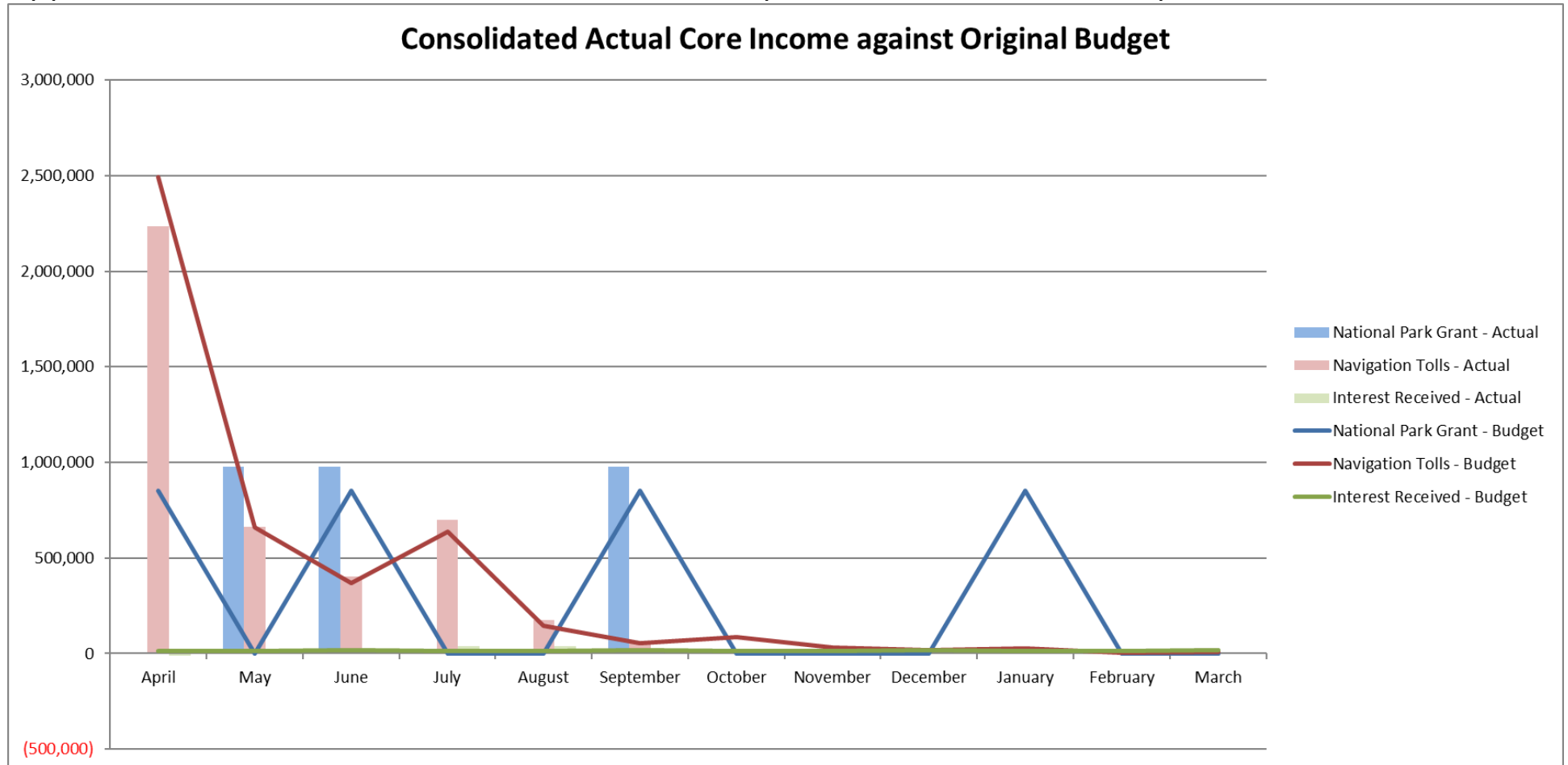
Date of report: 15 November 2024

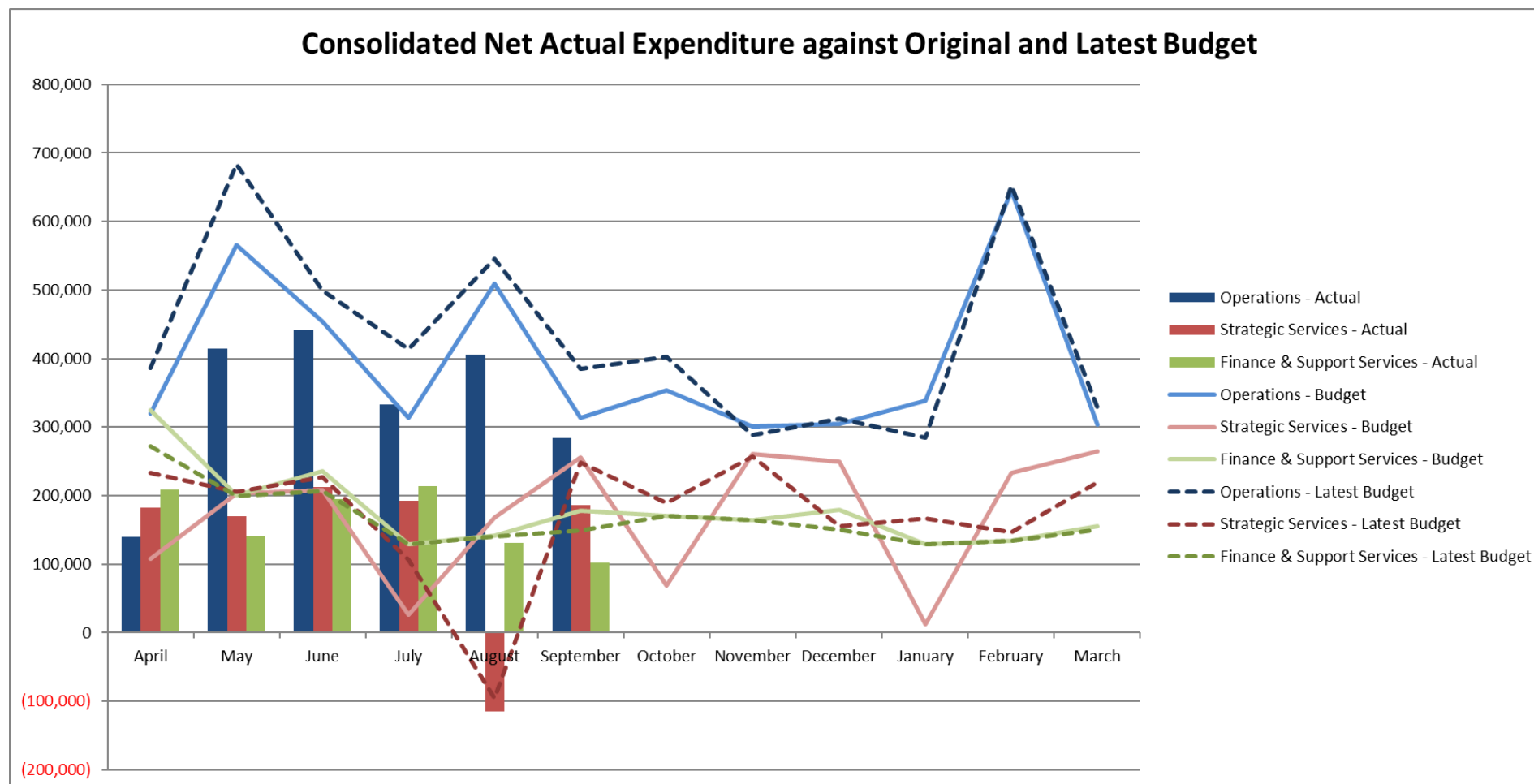
[Broads Plan](#) strategic objectives: All

Appendix 1 – Consolidated actual income and expenditure charts to 30 September 2024

Appendix 2 – Financial monitor: Consolidated income and expenditure 2024/25

## Appendix 1 – Consolidated actual income and expenditure charts to 30 September 2024





## Appendix 2 – Financial monitor: Consolidated income and expenditure 2024/25

**Table 1**

Income

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
<b>Total Income</b>	<b>(8,129,008)</b>	<b>0</b>	<b>(8,129,008)</b>	<b>(8,558,417)</b>	<b>429,409</b>
National Park Grant	(3,414,078)	0	(3,414,078)	(3,914,078)	500,000
Hire Craft Tolls	(1,436,000)	0	(1,436,000)	(1,403,559)	-32,441
Private Craft Tolls	(3,006,000)	0	(3,006,000)	(2,907,850)	-98,150
Short Visit Tolls	(60,000)	0	(60,000)	(60,000)	0
Other Toll Income	(32,930)	0	(32,930)	(32,930)	0
Interest	(180,000)	0	(180,000)	(240,000)	60,000

**Table 2**  
Operations

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
<b>Total Operations</b>	<b>4,940,486</b>	<b>34,580</b>	<b>4,975,066</b>	<b>4,716,980</b>	<b>258,086</b>
<b>Construction and Maintenance Salaries</b>	<b>1,662,930</b>	<b>0</b>	<b>1,662,930</b>	<b>1,610,110</b>	<b>52,820</b>
Salaries	1,662,930	0	1,662,930	1,610,110	52,820
Expenditure	0	0	0	0	0
<b>Equipment, Vehicles &amp; Vessels</b>	<b>615,400</b>	<b>0</b>	<b>615,400</b>	<b>615,400</b>	<b>0</b>
Income	(1,200)	0	(1,200)	(1,200)	0
Expenditure	616,600	0	616,600	616,600	0
<b>Water Management</b>	<b>80,500</b>	<b>0</b>	<b>80,500</b>	<b>80,500</b>	<b>0</b>
Expenditure	80,500	0	80,500	80,500	0
<b>Land Management</b>	<b>(20,885)</b>	<b>0</b>	<b>(20,885)</b>	<b>(20,885)</b>	<b>0</b>
Income	(78,235)	0	(78,235)	(78,235)	0
Expenditure	57,350	0	57,350	57,350	0
<b>Practical Maintenance</b>	<b>693,965</b>	<b>27,080</b>	<b>721,045</b>	<b>621,045</b>	<b>100,000</b>
Income	(26,425)	(38,025)	(64,450)	(64,450)	0
Expenditure	720,390	65,105	785,495	685,495	100,000
<b>Waterways and Recreation Strategy</b>	<b>56,660</b>	<b>0</b>	<b>56,660</b>	<b>55,800</b>	<b>860</b>

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
Income	(82,851)	0	(82,851)	(82,851)	0
Salaries	50,260	0	50,260	49,400	860
Expenditure	89,251	0	89,251	89,251	0
<b>Ranger Services</b>	<b>1,423,906</b>	<b>0</b>	<b>1,423,906</b>	<b>1,349,440</b>	<b>74,466</b>
Income	0	0	0	0	0
Salaries	1,053,156	0	1,053,156	978,690	74,466
Expenditure	370,500	0	370,500	370,500	0
Pension Payments	250	0	250	250	0
<b>Safety</b>	<b>147,170</b>	<b>0</b>	<b>147,170</b>	<b>121,210</b>	<b>25,960</b>
Income	(500)	0	(500)	(500)	0
Salaries	92,170	0	92,170	61,210	30,960
Expenditure	55,500	0	55,500	60,500	-5,000
<b>Premises</b>	<b>123,920</b>	<b>7,500</b>	<b>131,420</b>	<b>131,420</b>	<b>0</b>
Income	(2,600)	0	(2,600)	(2,600)	0
Expenditure	126,520	7,500	134,020	134,020	0
<b>Operations Management and Administration</b>	<b>156,920</b>	<b>0</b>	<b>156,920</b>	<b>152,940</b>	<b>3,980</b>
Salaries	150,820	0	150,820	149,440	1,380



Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
Expenditure	6,100	0	6,100	3,500	2,600
<b>Project Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditure	0	0	0	0	0

**Table 3**

## Strategic Services

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Total Strategic Services</b>	<b>1,937,140</b>	<b>0</b>	<b>1,937,140</b>	<b>1,908,698</b>	<b>28,443</b>
<b>Development Management</b>	<b>488,080</b>	<b>0</b>	<b>488,080</b>	<b>483,318</b>	<b>4,763</b>
Income	(90,500)	0	(90,500)	(90,500)	0
Salaries	514,580	0	514,580	483,530	31,050
Expenditure	64,000	0	64,000	90,288	-26,288
Pension Payments	0	0	0	0	0
<b>Strategy and Projects Salaries</b>	<b>323,370</b>	<b>0</b>	<b>323,370</b>	<b>317,600</b>	<b>5,770</b>
Income	(711,758)	0	(711,758)	(811,758)	100,000
Salaries	370,740	0	370,740	373,610	-2,870
Expenditure	664,388	0	664,388	755,748	-91,360
<b>Biodiversity Strategy</b>	<b>8,520</b>	<b>0</b>	<b>8,520</b>	<b>8,520</b>	<b>0</b>
Income	0	0	0	0	0
Expenditure	8,520	0	8,520	8,520	0
<b>Human Resources</b>	<b>175,850</b>	<b>0</b>	<b>175,850</b>	<b>174,140</b>	<b>1,710</b>
income	0	0	0	0	0
Salaries	107,750	0	107,750	106,040	1,710

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Expenditure	68,100	0	68,100	68,100	0
<b>Volunteers</b>	<b>83,620</b>	<b>0</b>	<b>83,620</b>	<b>69,520</b>	<b>14,100</b>
Salaries	67,120	0	67,120	53,020	14,100
Expenditure	16,500	0	16,500	16,500	0
<b>Communications</b>	<b>381,460</b>	<b>0</b>	<b>381,460</b>	<b>376,080</b>	<b>5,380</b>
Income	(250)	0	(250)	(250)	0
Salaries	312,660	0	312,660	307,280	5,380
Expenditure	69,050	0	69,050	69,050	0
<b>Visitor Centres and Yacht Stations</b>	<b>336,160</b>	<b>0</b>	<b>336,160</b>	<b>349,460</b>	<b>-13,300</b>
Income	(251,000)	0	(251,000)	(231,000)	-20,000
Salaries	459,840	0	459,840	453,140	6,700
Expenditure	127,320	0	127,320	127,320	0
<b>Strategic Services Management and Administration</b>	<b>140,080</b>	<b>0</b>	<b>140,080</b>	<b>130,060</b>	<b>10,020</b>
Salaries	135,680	0	135,680	127,510	8,170
Expenditure	4,400	0	4,400	2,550	1,850
<b>Strategy and Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditure	0	0	0	0	0

**Table 4**

## Finance &amp; Support Services

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Total Finance &amp; Support Services</b>	<b>2,143,815</b>	<b>283,889</b>	<b>2,427,704</b>	<b>2,901,844</b>	<b>-474,140</b>
<b>National Park Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>-500,000</b>
Expenditure	0	0	0	500,000	-500,000
<b>Legal</b>	<b>145,000</b>	<b>0</b>	<b>145,000</b>	<b>145,000</b>	<b>0</b>
Income	(5,000)	0	(5,000)	(5,000)	0
Expenditure	150,000	0	150,000	150,000	0
<b>Governance</b>	<b>261,710</b>	<b>0</b>	<b>261,710</b>	<b>259,620</b>	<b>2,090</b>
Salaries	201,710	0	201,710	197,410	4,300
Expenditure	60,000	0	60,000	62,210	-2,210
<b>Chief Executive</b>	<b>135,700</b>	<b>0</b>	<b>135,700</b>	<b>133,900</b>	<b>1,800</b>
Salaries	134,700	0	134,700	132,900	1,800
Expenditure	1,000	0	1,000	1,000	0
<b>Asset Management</b>	<b>130,090</b>	<b>0</b>	<b>130,090</b>	<b>115,370</b>	<b>14,720</b>
Income	(25,300)	0	(25,300)	(25,300)	0
Salaries	56,590	0	56,590	41,870	14,720
Expenditure	98,800	0	98,800	98,800	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Premises – Head Office</b>	<b>148,000</b>	<b>283,889</b>	<b>431,889</b>	<b>451,889</b>	<b>-20,000</b>
Income	0	0	0	0	0
Expenditure	148,000	283,889	431,889	451,889	-20,000
<b>Finance and Insurance</b>	<b>578,070</b>	<b>0</b>	<b>578,070</b>	<b>563,200</b>	<b>14,870</b>
Salaries	285,300	0	285,300	270,430	14,870
Expenditure	292,770	0	292,770	292,770	0
<b>Collection of Tolls</b>	<b>228,380</b>	<b>0</b>	<b>228,380</b>	<b>220,270</b>	<b>8,110</b>
Salaries	215,880	0	215,880	207,770	8,110
Expenditure	12,500	0	12,500	12,500	0
<b>ICT</b>	<b>516,865</b>	<b>0</b>	<b>516,865</b>	<b>512,595</b>	<b>4,270</b>
Income	0	0	0	0	0
Salaries	249,480	0	249,480	245,210	4,270
Expenditure	267,385	0	267,385	267,385	0

**Table 5**

Projects and Corporate items

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Total Projects and Corporate Items</b>	<b>(83,175)</b>	<b>0</b>	<b>(83,175)</b>	<b>(83,175)</b>	<b>0</b>
<b>Partnerships / HLF</b>	<b>(91,875)</b>	<b>0</b>	<b>(91,875)</b>	<b>(91,875)</b>	<b>0</b>
Income	(121,875)	0	(121,875)	(121,875)	0
Salaries	11,010	0	11,010	11,010	0
Expenditure	18,990	0	18,990	18,990	0
<b>Corporate Items</b>	<b>8,700</b>	<b>0</b>	<b>8,700</b>	<b>8,700</b>	<b>0</b>
Expenditure	8,700	0	8,700	8,700	0

**Table 6**

Contributions from earmarked reserves

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Total Contributions from Earmarked Reserves</b>	<b>(938,303)</b>	<b>(291,389)</b>	<b>(1,229,692)</b>	<b>(1,229,692)</b>	<b>0</b>
<b>Earmarked Reserves</b>	<b>(938,303)</b>	<b>(291,389)</b>	<b>(1,229,692)</b>	<b>(1,229,692)</b>	<b>0</b>
Expenditure	(938,303)	(291,389)	(1,229,692)	(1,229,692)	0

**Table 7**

Net (Surplus) / Deficit

Row labels	Original Budget (Consolidated) £	Budget Adjustments (Consolidated) £	Latest Available Budget (Consolidated) £	Forecast Outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Grand Total	(129,045)	27,080	(101,965)	(343,763)	241,798

# Broads Authority

29 November 2024

Agenda item number 12

## Statement of Accounts 2022/23

Report by Director of Finance

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### Purpose

This report provides an update on the Broads Authority's Statement of Accounts and its audit for the year ended 31 March 2023.

### Broads Plan context

Financial performance underpins all the strategic objectives of the Broads Plan.

### Recommended decision

To adopt the Statement of Accounts for 2022/23.

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1.	Introduction	1
2.	Changes to the 2022/23 Accounts	2
3.	Balance Sheet	5
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5.	Audit of the Statement of Accounts	5
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## 1. Introduction

- 1.1. The draft Statement of Accounts for 2022/23 were last presented to the Board on 28 July 2023. At the meeting it was indicated that the audit may take place in early 2024 but due to the delays within Local Government Audit a full audit did not take place.
- 1.2. Following the amendments to the Accounts and Audit Regulations<sup>1</sup> EY has confirmed that a full audit will not be conducted and a disclaimed opinion is likely to be issued. EY's completion report was received at the Risk, Audit and Governance Committee on 27 November 2024. It should be noted that the disclaimed opinion is not a reflection on

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<sup>1</sup> [The Accounts and Audit \(Amendment\) Regulations 2024](#)



the Authority's Finance Team but due to a lack of external audit resources to complete the work in full.

## 2. Changes to the 2022/23 Accounts

- 2.1. The draft deficit previously reported has increased by £77,238 giving an overall consolidated deficit of £443,275. This is mainly due to additional accruals being identified.
- 2.2. The impact of these adjustment is that the deficit for National Park and Navigation has moved to £49,685 and £27,553 respectively.
- 2.3. There has also been an adjustment to the pension asset which has increased by £58,000. This is as a result of the year-end report being updated by the actuary following the final valuation of assets.
- 2.4. Table 1 below shows the total adjustments made.

**Table 1**

Summary Income and Expenditure 2022/23

Income and Expenditure	Operations £000's	Strategic Services £000's	Finance & Support Services £000's	HLF & CANAPE £000's	Corporate Amounts £000's	Total £000's
Fees, charges, interest and other service income	(223)	(1,292)	(35)	(689)	(3,928)	(6,167)
Contribution from reserves	0	0	0	0	(44)	(44)
Government Grants	0	0	0	0	(4,785)	(4,785)
<b>Total Income</b>	<b>(223)</b>	<b>(1,292)</b>	<b>(35)</b>	<b>(689)</b>	<b>(8,757)</b>	<b>(10,996)</b>
Employee expenses	2,558	1,665	972	172	148	5,515
Other service expenses	2,130	1,297	2,116	381	0	5,924
<b>Total Expenditure</b>	<b>4,688</b>	<b>2,962</b>	<b>3,088</b>	<b>553</b>	<b>148</b>	<b>11,439</b>
<b>Net Expenditure</b>	<b>4,465</b>	<b>1,670</b>	<b>3,053</b>	<b>(136)</b>	<b>(8,609)</b>	<b>443</b>

Table 2  
Summary of adjustments

Adjustments	Amounts £000's
Net Expenditure	443
Amounts in the Comprehensive Income and Expenditure Statement (CIES) not reported to management	1,255
Amounts included in Table 1 not in the CIES	3,017
<b>Cost of Services in the CIES</b>	<b>4,715</b>

- 2.5. Items in the amounts included in the CIES not reported to management include year-end adjustments for the pension scheme. The Accounts are adjusted to reflect the difference between the actual costs assessed by the actuary and the contributions paid over during the year. Further adjustments are also made for untaken staff leave, depreciation and movements on the revaluation of fixed assets.
- 2.6. The main adjustments in the third line, which is in the analysis above but not the Comprehensive Income and Expenditure Statement, is the removal of the DEFRA grant, interest and investment income and interest payable. These items are added back in the lines under the cost of services. Further adjustments relate to the accounting treatment of capital expenditure and reserve expenditure.
- 2.7. Table 3 below analyses these adjustments in more detail and agrees back to the Comprehensive Income and Expenditure Statement on page 17 in the Statement of Accounts.

Table 3  
Detailed adjustments

Income and Expenditure type	Service Analysis £000's	Not reported to Management £000's	Not included in the CIES £000's	Net Cost of Services £000's	Other operating expenditure, finance & investment income and Government Grant £000's	Deficit on the Provision of Services £000's
Fees, charges and other service income	(6,051)	0	0	(6,051)	0	(6,051)

Income and Expenditure type	Service Analysis £000's	Not reported to Management £000's	Not included in the CIES £000's	Net Cost of Services £000's	Other operating expenditure, finance & investment income and Government Grant £000's	Deficit on the Provision of Services £000's
Interest and investment income	(117)	0	117	0	(117)	(117)
Contribution from reserves	(43)	0	(809)	(852)	0	(852)
Government Grants	(4,785)	0	4,785	0	(4,935)	(4,935)
<b>Total Income</b>	<b>(10,996)</b>	<b>0</b>	<b>4,093</b>	<b>(6,903)</b>	<b>(5,052)</b>	<b>(11,955)</b>
Employee expenses	5,515	929	0	6,444	255	6,699
Other services expenses	5,924	0	(1,076)	4,848	0	4,848
Depreciation, amortisation & revaluation	0	326	0	326	0	326
Interest payments	0	0	0	0	56	56
Gain on disposal of Assets	0	0	0	0	(8)	(8)
<b>Total Operating Expenditure</b>	<b>11,439</b>	<b>1,255</b>	<b>(1,076)</b>	<b>11,618</b>	<b>303</b>	<b>11,921</b>
<b>(Surplus) / Deficit on the Provision of Services</b>	<b>443</b>	<b>1,255</b>	<b>3,017</b>	<b>4,715</b>	<b>(4,749)</b>	<b>(34)</b>

### 3. Balance Sheet

- 3.1. Following the adjustments for the pension liability and the additional year-end adjustments, the net asset position has moved from £13,346,000 to £13,323,00. The main adjustment being to the pension asset which has increase by £58,000, this has been offset by the additional accruals for legal services and Yare House utilities. The impact of these adjustment has meant the General (National Park) reserve has decreased by £50,000 and Navigation reserve has decreased by £28,000. The balance sheet can be found on page 20 in appendix 1.
- 3.2. The bottom section of the Balance Sheet on page 20 splits the reserves between useable and unusable reserves. The useable reserves can be used to fund future operating expenditure, while the unusable reserves are kept to manage accounting processes such as unrealised gains or acquisitions of Fixed Assets and the movements on the Pension Reserve.
- 3.3. The closing position on the earmarked reserves has moved ever so slightly (£4k) as a result of the reallocation of the interest across the balances. The individual balances that make up the earmarked reserve can be found within the Statement of Accounts under note 10, page 41. The year end balances of the reserves are:
  - National Park £561,387;
  - Navigation £584,048;
  - Earmarked £3,763,078 of which £1,503,317 relates to Navigation.

### 4. Annual Governance Statement

- 4.1. The Accounts and Audit (England) Regulations 2015 contain a requirement that an Annual Governance Statement, prepared in accordance with proper practices in relation to internal control, must be approved by the relevant body and must accompany the Statement of Accounts. The Annual Governance was approved for issue on 28 July 2023 and is available to view on the website [Annual accounts \(broads-authority.gov.uk\)](https://annualaccounts.broads-authority.gov.uk).

### 5. Audit of the Statement of Accounts

- 5.1. The Authority's external auditors, Ernst & Young (EY) will not be completing a full audit on the 2022/23 accounts as set out in paragraph 1.2. At the time of writing there was one outstanding area that need to be addressed before signing. A verbal update will be provided at the meeting.
  - NAO confirmation that Whole of Government Accounts (WGA) procedures are complete, allowing EY to certify closure of the audit (expected on 21 November).

## 6. Financial implications

- 6.1. The Statement of Accounts for 2022/23 shows revenue reserves of £1,145,435 (National Park (general) reserves £561,387, Navigation reserves £584,048) that are considered to be adequate. The National Park reserve at the end of 2022/23 stands at 11% of net expenditure, while the Navigation reserve is 14.4%.
- 6.2. The outturn figures for 2022/23 and 2023/24, plus the impact of boat numbers and the 2024/25 level of tolls received will be assessed for their impact on the overall level of reserves and will be taken into account in future budgeting proposals and when making decisions about income and expenditure in 2025/26.

Author: Emma Krelle

Date of report: 13 November 2024

[Broads Plan](#) strategic objectives: All

Appendix 1 – Final Statement of accounts 2023

# Broads Authority

## Statement of Accounts 2022/23

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# Narrative report

## Introduction

The purpose of the Narrative Report is to provide information on the Authority, its main objectives and strategies and the principal risks that it faces. It also provides commentary on how the Authority has used its resources to achieve its outcomes in line with its objectives and strategies.

## About the Broads Authority

The Broads Authority was established by the Norfolk and Suffolk Broads Act 1988.

Its duties, as subsequently amended by the Natural Environment and Rural Communities Act 2006, are to manage the Broads for the purpose of:

- conserving and enhancing the natural beauty, wildlife and cultural heritage of the Broads;
- promoting opportunities for the understanding and enjoyment of the special qualities of the Broads by the public; and
- protecting the interests of navigation.

This brought the first two purposes into line with those of the English National Park Authorities, as recommended in the Department for Environment, Food and Rural Affairs (Defra) report 'Review of English Park Authorities' published in July 2002.

In discharging its function, the Authority should have regard to:

- the national importance of the Broads as an area of natural beauty and one which affords opportunities for open air recreation;
- the desirability of protecting the natural resources of the Broads from damage; and
- the needs of agriculture and forestry and the economic and social interests of those who live and work in the Broads.

In respect of its navigation area the Authority is required to:

- maintain the navigation area for the purposes of navigation to such a standard as appears to it to be reasonably required; and
- take such steps to improve and develop it as it thinks fit.

The Broads Authority Act 2009 amended the 1988 Act and is primarily concerned with augmenting the Authority's powers to ensure safety on the Broads, including the application of the Boat Safety Scheme and compulsory third-party insurance. It also made provision for the transfer of responsibility for the navigation in Breydon Water to the Authority which was implemented in 2012. The 2009 Act removed the need for the Authority to maintain a separate navigation account and contained provisions which require the Authority to ensure

that, taking one year with another, expenditure on navigation matters is equal to navigation income.

The Broads Plan is the key management plan for the Broads. It sets out a long-term vision for the benefit of the natural and cultural environment, local communities and visitors. Although the Authority is responsible for its production it is a plan for the whole of the Broads, and its success very much depends on a common vision, strong partnership working and the best use of shared resources. The plan for the period 2022-27 was adopted by the Authority on 23 September 2022 and is publicly available via the website link below.

[Broads Plan 2022 - 2027 \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/broads-plan-2022-2027)

The Authority's Strategic Priorities are set annually by the members in line with objectives in the Broads Plan. Progress against the Strategic Priorities is reported regularly to the Authority and details of 2022/23 can be found in the link below:

[Strategic priorities update](#)

All decisions are supported by the Authority's core values. These are enduring beliefs or ideals about what is good or desirable and what is not. They are:

- Sustainable - we take the long-term view, are passionate about our environment and its ability to provide for a vibrant local economy and the well-being of local people;
- Exemplary - we strive for excellence in all we do. We are ambitious, innovative and lead by example;
- Commitment - we are committed to making a difference to the Broads for the benefit of all, and will have the courage of our convictions when faced with difficult issues;
- Caring - we are considerate and respectful of each other, working together to provide the best service we can; and
- Open and Honest - we are open, honest and inclusive in our communication and in making decisions. We are approachable and available, reaching out to all groups.

The Authority is funded from two major sources; National Park Grant from Defra and Navigation Toll Income.

## Governance

The Annual Governance Statement provides details of progress against the current year and provides the new financial year action plan. This was considered and approved by the Authority on 28 July and is available via the link below:

[Broads Authority - 28 July 2023 \(broads-authority.gov.uk\)](#)

In 2018 the Government commissioned a review of National Parks and Areas of Outstanding Natural Beauty (AONBs) looking at coverage of designations, how designated areas deliver their responsibilities, how designated areas are financed, and whether there is scope for

expansion. The review team, led by Julian Glover, visited the Broads in November 2018. The team's report "Landscapes Review" was published in September 2019. The Government's response was published on 15 January 2022. The Authority held a member workshop on 24 February and the Authority's formal response was considered in March 2022. A link to the committee report can be found below. The report also contains a link to the final report and the Government's response.

[Landscapes Review – response to Government consultation \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/landscapes-review-response-to-government-consultation)

## Operational model

The Authority consists of three Directorates; Finance and Support Services, Operations and Strategic Services. The total number of staff employed by the Authority gives a head count of 155 or 139.1 Full Time Equivalents (FTE) as at 31 March 2023. This is split 28 (22.9 FTE) Finance and Support Services, 75 (71.3 FTE) Operations, 52 (44.9 FTE) Strategic Services. Due to the seasonal nature of the Authority's activities the levels of staff vary throughout the year and the year-end position may vary depending on when Easter falls.

The Finance and Support Services Directorate consists of: the Governance Team who service the Authority's various committees; Asset Management, IT, Collection of Tolls, Finance and Insurance team.

The Operations Directorate consists of; the Construction, Maintenance and Ecology teams who carry out the practical work on the Broads, from dredging to the maintenance and refurbishment of moorings, land-based sites and project managing the National Heritage Lottery Fund (NHLF) project 'Water, Mills and Marshes'; the Ranger team who patrol the waterways enforcing the byelaws, carry out small scale practical works and Safety Management with health and safety responsibility for all staff and visitor safety on and near the water.

The Strategic Services Directorate consists of; Planning - responsible for all planning applications, enforcement and the Local Plan within the Authority's executive area; Communications - responsible for all publications, events and visitor services; HR - supporting all of the Authority's employees; Volunteer Services which support volunteering opportunities across all areas of the Authority; and other strategic priorities; the management of the European Regional Development Fund (ERDF) INTERREG project 'Creating A New Approach to Peatland Ecosystems' (CANAPE), the Nature for Climate Peatland Grant Scheme which aims to create solutions towards peatland restoration, and Farming in Protected Landscapes (FiPL) which supports farmers and land managers in the Broads.

The Authority receives income from planning fees, contributions from landowners and the Rural Payments Agency towards fen management, Visitor Centres and Yacht Station sales and external funding such as the Discovery Grant from the Nature for Climate Peatland Scheme, Defra support for FiPL, NHLF and ERDF.

## Risks

Uncertainty exists about future years' settlements and their duration. Cuts to the National Park Grant in years 2010/11 to 2015/16 has meant the Authority has already restructured to make savings and in 2022/23 has used its reserves to balance the budget. For the 2023/24 budget allocations between National Park and Navigation were reassessed to ensure the correct charges are applied. This will help minimise the impact of any future reductions to the National Park Grant beyond 2024/25. There continues to be uncertainty around the impact of inflation, wage increases and rising fuel costs. The Landscape Review recommended that "Central Government funding should continue and be both extended and secured across a five-year period." This would greatly assist the Authority in its financial planning.

Risks are reviewed on a regular basis with actions being taken to mitigate any possible impacts. Reports to the Authority highlight risks on potential new areas of activity. The Audit and Risk Committee receive detailed reports on the current risks with details of the individual risks, risk owner and actions. A link to the latest report can be found below.

[Corporate Risk Register - review \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/corporate-risk-register-review)

### Review of Corporate Risk Register

Following a recommendation from internal audit's Corporate Governance and Risk Management review the risk register and policy was reviewed and updated during 2022/23. The risk register is now split between the Corporate Risk Register, focusing on risks that are strategic, and Directorates' risk registers, focusing on operational day to day risk. The Corporate Risk Register is reviewed at every Audit and Risk Committee meeting with the option for significant risks being reported to the Broads Authority.

## Opportunities

External funding opportunities continue to be investigated and supported by National Parks Partnership LLP (NPP). NPP continues to promote corporate partnerships for the UK National Parks with the aim to make a significant, sustainable and discernible contribution to the improved quality of UK National Parks and the benefits they offer for generations to come. The UK National Parks also continue to investigate efficiencies through joint procurement and services and to create resilience amongst the Parks. 2019/20 saw the creation of the UK National Parks Communication Team hosted by the Broads Authority. This service is jointly funded by 14 UK National Parks and seeks to promote a shared sense of identity.

The National Parks will continue to work with DEFRA and its appointed consultant, Philanthropy Company, to explore opportunities to increase income to the Parks.

The Authority has already been successful in gaining external funding from; the NHLF for Water, Mills and Marshes, ERDF for CANAPE, ERDF for EXPERIENCE, Nature for Climate Peatland Scheme and Electrifying the Broads. From 2017/18 to 2021/22 Columbia provided clothing to all front-line staff. Although the free provision of clothing has ended the opportunity to continue to purchase clothing at reduced rates continues.

June 2022 saw the Authority return to the Norfolk Show, hosting the Broads village and promoting the National Park and partner organisations. It was a popular destination with twenty stands and was visited by up to 90,000 visitors, including hundreds of school children. The Authority is planning to return to the Show in June 2023.

2022/23 has seen the Authority benefit from two additional funding pots from DEFRA. The first in November related to Access for All funding in Protected landscapes. This work has helped fund footpath improvements at both Hoveton Riverside Park and Horsey Wind Pump. Then in December 2022, the Authority received notification that for the first time, it would receive capital funding of £1,257,112 to purchase new equipment and land and support the repair of a drainage structure at Strumpshaw. All of which would improve biodiversity in the Broads. Despite the tight deadline to spend the money, all purchases were completed, with the exception of the land purchase, by 31 March 2023.

At the very end of the financial year Defra allocated a further £440k to each of the English National Parks. The Authority is giving careful consideration as to how to make the most of the opportunity presented by this one-off payment

The EXPERIENCE funding continued to support visitor experiences and during March 2023 Thurne phone box was transformed into the Broads smallest visitor centre with a wind-up audio player that helps identify bird song in the area. Signs on the platforms were also installed at Norwich train station welcoming visitors to the Broads National Park.

## **Strategy and resource allocation**

The current Financial Strategy was drawn up having regard to the Authority's grant settlement and the priorities in the Broads Plan. It sets out a prudent strategy for managing the limited resources available in order to build on the work underway across the organisation and to continue to deliver the Authority's key priorities over the next three years. The focus in developing the Financial Strategy has been to deliver the maximum possible efficiencies and savings in order to minimise the impact on front-line activity. The Authority recognises that without its employees continued commitment and hard work this would not be possible.

In developing the Financial Strategy, a number of assumptions have been made in respect of National Park Grant allocations, future boat numbers and the level of staff pay inflation. The Strategy follows the general principle that the Authority should seek to maintain the general (National Park) reserve at a minimum of £100,000 plus 10% of net expenditure, and the navigation reserves at a minimum of 10% of net expenditure. It also expects that General and Navigation income and expenditure should be broadly in balance across the life of the Financial Strategy.

On 20 November 2007, the Authority took out a £290,000 loan from the Public Works Loan Board (PWLb). The repayment period of the loan is 20 years at a fixed interest rate of 4.82%, repayable by equal instalments of principal. The Public Works Loan Board has advised that the fair value of the debt as at 31 March 2023 is £67,138.

The purpose of this loan was to finance the purchase of the Dockyard Operation from May Gurney to enable the Authority to continue to dredge the Broads in an economical and efficient manner.

During 2020/21, the Authority took out a further loan from the PWLB for £105,000. The purpose of the loan was to fund the purchase of a new JCB excavator. These types of purchases have typically been financed by finance leases in the past, but the fixed rate of interest at 2% made the loan the cheapest option. The loan is to be repaid over five years, repayable by annuity. The PWLB has advised that the fair value of the debt as 31 March 2023 is £63,276.

## Performance

Performance is assessed against progress made towards the Broads Plan, Strategic Priorities and the Budget with regular updates being provided to the Authority.

### General (National Park) Income and Expenditure

The Authority received National Park Grant of £4,934k from Defra (£3,414k in 2021/22). This included one-off additional funding for 2022/23, this was made up of capital funding for Biodiversity of £1,055k, £440k supplementary core grant funding and £25k for Biodiversity Net Gain (£nil in 2021/22). In addition to this, the income received from external grant support, sales, fees, charges and interest totalled £2,151k (£1,401k in 2021/22). Total income for 2022/23 was £7,085k (£4,815k in 2021/22).

The Authority set a budget for 2022/23 with a forecast deficit of £221k (£124k deficit for 2021/22). This deficit was to be balanced using reserves. The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for the year 2022/23 indicated an anticipated deficit of £200k. The actual outturn saw a deficit of £270k (an adverse variance of £70k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 12 May for £29k (nil for 2021/22) and added to the 2023/24 budget.

### Navigation Income and Expenditure

Income from tolls was £3,721k (£3,632k in 2021/22), other income received for the year from external grant support, yacht stations charges, sales of tide tables, works licences and other miscellaneous services was £238k, (£322k in 2021/22) and interest was £58k (£6k in 2021/22). Total income for 2022/23 was £4,017k (£3,954k in 2021/22).

The Authority set a budget with a forecast deficit of £206k for 2022/23 (deficit of £299k for 2021/22). This deficit was to be balanced using reserves. The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for 2022/23, which took account of approved budget changes, indicated an anticipated deficit of £172k. The actual outturn saw a deficit of £173k (an adverse variance of £1k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 12 May but due to the requests being funded from the earmarked reserves the net effect on the revenue budget for 2023/24 was £nil (£75k for 2021/22).

The Statement of Accounts consolidates these results and the combined figures are found in the Comprehensive Income and Expenditure Statement (CIES) and the Expenditure Funding Analysis (EFA). The CIES can be found on page 17 and the EFA on page 16.

## Outlook

2022/23 continues to focus on the successful delivery of the Nature for Climate Peatland Scheme discovery phase before exploring if the Authority will submit a bid for the restoration phase. Our two external funded projects from the NHLF and ERDF will see the completion of the practical works before the submission of the final claims in 2023 and 2024. Although the projects are claimed in arrears the impact on the Authority's cash flows is minimal. As the ERDF project is coming to an end, there is little uncertainty remaining on future exchange rates for the ERDF grant which is contracted in Euros. The use of a prudent exchange rate during the application phase has minimised any negative impact. The budget for Navigation is projecting a deficit of £55k in 2023/24 (after considering carry forward requests), with reserves at 12.7% of net expenditure at the end of the year. For General (National Park) funding there is a projected surplus of £37k in 2023/24, with reserves at 24.4% of net expenditure. The Navigation deficit will be balanced using reserves.

The Strategy also covers capital expenditure with the majority being funded from Earmarked Reserves and the rest from National Park Grant and Navigation income.

There are a significant number of variables – and some unknown quantities, such as future inflation, cost of utilities and salary increases – which could impact on these figures. The Financial Strategy will therefore be reviewed and updated by the Authority, having regard to any changes in circumstances and the annual outturn figures, at its meeting in January 2024. The annual toll increase for 2023/24 was set at 13% for all vessels. When setting the future strategy, the Authority will continue to consult with the Navigation Committee before the Broads Authority makes a decision. 2023/24 continues to focus on the development of partnership work. Work will also continue with partners to help shape the future of payments to farmers and land managers post-Brexit, which includes the scheme administered by the Broads Authority (Farming in Protected Landscapes). Climate change remains a threat to the Broads. Broadland Futures Initiative, in collaboration with the Environment Agency, will continue the modelling and engagement work with stakeholders.

## Changes to the 2022/23 Accounts

There have been no key changes to the Statement of Accounts in 2022/23.

## The accounting statements

The Broads Authority's accounts for the year 2022/23 are set out on pages 13 to 82. They consist of:

### **Statement of Responsibilities for the Statement of Accounts**

### **Statement of Corporate Governance**

**Expenditure and Funding Analysis** – This statement shows how annual expenditure is used and funded from resources (government grants and rents) in comparison with those

resources consumed or earned in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the Authority's directorates. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement. The Expenditure and Funding Analysis is a note to the Financial Statements, however its position next to the Comprehensive Income and Expenditure Statement is to provide a link from the figures reported under Performance within the Narrative Report.

**Comprehensive Income & Expenditure Statement** – This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

**Movement in Reserves Statement** – This statement shows the movement in the year on the different reserves held by the Authority, analysed into 'usable' reserves and 'other' reserves. The 'surplus / deficit on the provision of services' line shows the true economic cost of providing the Authority's services, more details of which are shown in the Comprehensive Income & Expenditure Statement. The 'net increase / decrease before transfers to earmarked reserves' line shows the statutory General Fund balance before any discretionary transfers to or from earmarked reserves undertaken by the Authority.

**Balance Sheet** – The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Authority. Reserves are reported in two categories. The first category of reserves are 'usable' reserves, i.e. those reserves that the Authority may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve may only be used to fund capital expenditure or repay debt). The second category of reserves is those that the Authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold, and reserves that hold timing differences shown in the Movement of Reserves Statement line 'adjustments between accounting basis and funding basis under regulations'.

**Cash Flow Statement** – The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Authority are funded by way of tolls and grant income or from the recipients of services provided by the Authority. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Authority's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Authority.

These accounts are supported by the Statement of Accounting Policies in Note 1, which follows the Accounting Statements, and various notes to the accounts.



The information included in these accounts incorporates spending relating to the Broads Navigation. The Navigation income and expenditure is separately accounted for in the records to ensure the proper control of income from toll payers and to ensure it is spent primarily to benefit the users of the navigation. Navigation income and expenditure is shown in full at note 36 on page 81.

# Statement of Responsibilities for the Statement of Accounts

## The Authority's Responsibilities

The Authority is required to:

- a) Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Authority, that officer is the Director of Finance.
- b) Manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- c) Approve the statement of accounts.

## The Director of Finance's Responsibilities

The Director of Finance is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the Code).

In preparing this Statement of Accounts, the Director of Finance has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent; and
- complied with the Local Authority Code.

The Director of Finance has also:

- kept proper accounting records which were up-to-date; and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

## Director of Finance's Certificate

I certify that the Statement of Accounts gives a true and fair view of the financial position of the Broads Authority at 31 March 2023 and its income and expenditure for the year ended 31 March 2023.

Emma Krelle (Director of Finance)

## Certificate of Committee Resolution

I confirm that these accounts were given delegated approval by the Broads Authority at its meeting held (insert date).

Signed on behalf of The Broads Authority:

(Chair of meeting approving the accounts)

Date

## Independent Auditor's Report to the Members of the Broads Authority

## Expenditure and Funding Analysis

This statement shows how funding available to the Authority for the year has been used in providing services in accordance with generally accepted accounting practices.

2021/22 Net expenditure chargeable to the General and navigation fund balances £000	2021/22 adjustments between the funding and accounting basis £000	2021/22 Net expenditure in the comprehensive income and expenditure statement £000	Function	2022/23 Net expenditure chargeable to the General and navigation fund balances £000	2022/23 adjustments between the funding and accounting basis £000	2022/23 Net expenditure in the comprehensive income and expenditure statement £000
1,294	306	1,600	Operations	1,220	257	1,477
1,152	283	1,435	Strategic Services	1,330	262	1,592
774	84	858	Finance & Support Services (previously known as Chief Executive)	1,799	(808)	991
76	0	76	Corporate Amounts	79	0	79
(333)	627	294	Broads Navigation Account	43	533	576
<b>2,963</b>	<b>1,300</b>	<b>4,263</b>	<b>Net cost of services (subtotal)</b>	<b>4,471</b>	<b>244</b>	<b>4,715</b>
(3,380)	271	(3,109)	Other income and expenditure	(4,837)	88	(4,749)
<b>(417)</b>	<b>1,571</b>	<b>1,154</b>	<b>(Surplus) or Deficit</b>	<b>(366)</b>	<b>332</b>	<b>(34)</b>
<b>(1,787)</b>			Opening general and navigation fund balance	<b>(1,669)</b>		
<b>(417)</b>			Less/plus surplus or (deficit) on general and navigation balance in year	<b>(366)</b>		
<b>535</b>			Transfer (to)/from earmarked reserves	<b>890</b>		
<b>(1,669)</b>			<b>Closing general and navigation fund balance at 31 March</b>	<b>(1,145)</b>		

The Expenditure and Funding Analysis is a note to the Financial Statements; however, it is positioned here as it provides a link from the figures reported under Performance within the Narrative Report to the Comprehensive Income and Expenditure Statement.

## Comprehensive Income and Expenditure statement

This statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices.

2021/22 Gross expenditure £000	2021/22 Income £000	2021/22 Net expenditure/ (income) £000	Description	Note	2022/23 Gross expenditure £000	2022/23 Income £000	2022/23 Net expenditure/ (income) £000
2,061	(461)	1,600	Operations		2,286	(809)	1,477
2,344	(909)	1,435	Strategic Services		2,848	(1,256)	1,592
880	(22)	858	Finance & Support Services		1,013	(22)	991
76	0	76	Corporate Items		79	0	79
4,241	(3,947)	294	Broads Navigation Account	36	4,525	(3,949)	576
<b>9,602</b>	<b>(5,339)</b>	<b>4,263</b>	<b>Cost of services (subtotal)</b>		<b>10,751</b>	<b>(6,036)</b>	<b>4,715</b>
		(1)	(Gains)/Losses on the disposal of non-current assets				(8)
		306	Financing and investment income and expenditure	11			193
		(3,414)	Taxation and non-specific grant income and expenditure	12			(4,934)
		<b>1,154</b>	<b>(Surplus) or deficit on provision of services (subtotal)</b>				<b>(34)</b>
		(211)	(Surplus) or deficit on revaluation of fixed assets				(273)
		(5,352)	Actuarial (gains)/losses on pension assets/liabilities				(12,727)
		(5,563)	Other comprehensive income and expenditure (subtotal)				(13,000)
		<b>(4,409)</b>	<b>Total comprehensive income and expenditure</b>				<b>(13,034)</b>

## Movement in reserves statement

This statement shows the movement in the year on the different reserves held by the Authority, analysed into 'usable' reserves (i.e. those that can be applied to fund expenditure) and 'other' reserves. The 'surplus or (deficit) on the provision of services' line shows the true economic cost of providing the Authority's services, more details of which are shown in the Comprehensive Income and Expenditure Statement.

<b>2021/22</b>	<b>General fund and navigation fund balance £000</b>	<b>Capital receipts reserve £000</b>	<b>Capital Grants Unapplied £000</b>	<b>Earmarked reserves £000</b>	<b>Total useable reserves £000</b>	<b>Unusable reserves £000</b>	<b>Total Authority reserves £000</b>
Balance at 31 March 2021 (A)	1,787	405	0	2,338	4,530	(8,650)	(4,120)
Total comprehensive income and expenditure	(1,154)	0	0	0	(1,154)	5,563	4,409
Adjustments between accounting basis and funding basis under regulations (Note 9)	1,571	0	0	0	1,571	(1,571)	0
Transfers to or from Earmarked reserves (Note 10)	(535)	0	0	535	0	0	0
Increase or (decrease in 2021/22 (B) (subtotal)	(118)	0	0	535	417	3,992	4,409
<b>Balance at 31 March 2022 (=A+B)</b>	<b>1,669</b>	<b>405</b>	<b>0</b>	<b>2,873</b>	<b>4,947</b>	<b>(4,658)</b>	<b>289</b>

<b>2022/23</b>	<b>General fund and navigation fund balance £000</b>	<b>Capital receipts reserve £000</b>	<b>Capital Grants Unapplied £000</b>	<b>Earmarked reserves £000</b>	<b>Total useable reserves £000</b>	<b>Unusable reserves £000</b>	<b>Total Authority reserves £000</b>
Balance at 31 March 2022 (A)	1,669	405	0	2,873	4,947	(4,658)	289
Total comprehensive income and expenditure	34	0	0	0	34	0	34
Other Comprehensive income and expenditure	0	0	0	0	0	13,000	13,000
Adjustments between accounting basis and funding basis under regulations (Note 9)	332	17	150	0	499	(499)	0
Transfers to or from Earmarked reserves (Note 10)	(890)	0	0	890	0	0	0
Increase or (decrease in 2022/23 (B) (subtotal)	(524)	17	150	890	533	12,501	13,034
<b>Balance at 31 March 2023 (=A+B)</b>	<b>1,145</b>	<b>422</b>	<b>150</b>	<b>3,763</b>	<b>5,480</b>	<b>7,843</b>	<b>13,323</b>



## Balance sheet

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Authority. The net assets of the Authority (assets less liabilities) are matched by the reserves held by the Authority.

As at 31 March 22 £000	Category	Note	As at 31 March 23 £000
4,603	Property, plant & equipment	13	5,497
<b>4,603</b>	<b>Long term assets (subtotal)</b>		<b>5,497</b>
5,006	Short term investments		5,029
125	Inventories	14	141
794	Short term debtors	15	1,906
1,152	Cash and cash equivalents	16	702
<b>7,077</b>	<b>Current assets (subtotal)</b>		<b>7,778</b>
(35)	Short term borrowing		(35)
(2,017)	Short term creditors	17	(2,158)
(119)	Provisions	18	(99)
(23)	Grant receipts in advance	27	(45)
<b>(2,194)</b>	<b>Current liabilities (subtotal)</b>		<b>(2,337)</b>
(130)	Long term borrowing		(94)
(9,067)	Other long-term liabilities	30, 32	2,479
<b>(9,197)</b>	<b>Long term liabilities (subtotal)</b>		<b>2,385</b>
<b>289</b>	<b>Net assets (liabilities)</b>		<b>13,323</b>
-	<b>Useable reserves</b>	-	-
822	General account fund balance		561
847	Navigation account fund balance		584
405	Capital receipts reserve		422
-	Capital Grants Unapplied Account		150
2,873	Earmarked reserves	10	3,763
-	<b>Unusable reserves</b>	20	-
2,082	Revaluation reserve		2,340
2,330	Capital adjustment account		3,030
(9,008)	Pension reserve		2,525
(62)	Accumulated absence reserve		(52)
<b>289</b>	<b>Total reserves</b>		<b>13,323</b>

I certify that the Statement of Accounts gives a true and fair view of the financial position of the Authority at 31 March 2023 and its income and expenditure for the year 31 March 2023. These Financial Statements replace those certified by the Director of Finance on 4 April 2024.

Emma Krelle (Director of Finance)

## Cash Flow statement

The Cash Flow Statement shows the changes in cash and cash equivalents of the Authority during the reporting period. The statement shows how the Authority generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities.

<b>2021/22 £000</b>	<b>Revenue activities</b>	<b>Note</b>	<b>2022/23 £000</b>
(1,154)	Net surplus or (deficit) on the provision of services		34
2,132	Adjustments to net surplus or deficit on the provision of services for non-cash movements		516
(3)	Adjust for items in the net surplus or deficit on the provision of services that are investing and financing activities		(1,087)
975	Net cash flows from operating activities (subtotal)	21	(537)
(2,119)	Investing activities	22	150
(78)	Financing activities	23	(63)
(1,222)	Net increase or (decrease) in cash and cash equivalents (subtotal)		(450)
2,374	Cash and cash equivalents at the beginning of the reporting period		1,152
<b>1,152</b>	<b>Cash and cash equivalents at the end of the reporting period</b>	<b>16</b>	<b>702</b>

# Notes to the Statement of Accounts

## 1. Accounting policies

### i. General principles

The Statement of Accounts summarises the Authority's transactions for the 2022/23 financial year and its position at the year end of 31 March 2023. The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit (England) Regulations 2015, which those regulations require to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 and the Service Reporting Code of Practice 2022/23, supported by International Financial Reporting Standards (IFRS). The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

### ii. Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.
- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.
- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.
- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.
- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amounts is recorded in the Balance Sheet. Where debts may not be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

### iii. Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 7 days or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Authority's cash management.

**iv. Exceptional items**

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to an understanding of the Authority's financial performance.

**v. Prior period adjustments, changes in accounting policies and estimates and errors**

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Authority's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

**vi. Charges to revenue for non-current assets**

Services, support services and trading accounts are debited with the following amounts to record the cost of holding fixed assets during the year:

- depreciation attributable to the assets used by the relevant service;
- revaluation and impairment losses on assets used by the service where there
- are no accumulated gains in the Revaluation Reserve against which the losses
- can be written off; and
- amortisation of intangible fixed assets attributable to the service.

**vii. Employee Benefits**

**Benefits payable during employment**

Short-term employee benefits are those due to be settled within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees and are recognised as an expense for services in the year in which employees render service to the Authority. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in

lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the wage and salary rates applicable in the following accounting year, being the period in which the employee takes the benefit. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday benefits are charged to revenue in the financial year in which the holiday absence occurs.

### **Termination benefits**

Termination benefits are amounts payable as a result of a decision by the Authority to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy and are charged on an accruals basis to the appropriate service line in the Comprehensive Income and Expenditure Statement when the Authority is demonstrably committed to the termination of the employment of an officer or group of officers or making an offer to encourage voluntary redundancy.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Authority to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

### **Post-employment benefits**

Employees of the Broads Authority are members of Norfolk Pension Fund for civilian employees (the Local Government Pension Scheme), administered by Norfolk County Council. This is a funded defined benefit final salary scheme, meaning that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets.

### **viii. Events after the balance sheet date**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- Those that provide evidence of conditions that existed at the end of the reporting period - the Statement of Accounts is adjusted to reflect such events.
- Those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

## **ix. Fair value measurement**

The Authority measures some of its non-financial assets such as investment properties and some of its financial instruments such as borrowings at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

The Authority measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

When measuring the fair value of a non-financial asset, the Authority considers a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Authority uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Authority's financial statements are categorised within the fair value hierarchy, as follows:

- Level 1 – quotes prices (unadjusted) in active markets for identical assets or liabilities that the Authority can access at the measurement date;
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly;
- Level 3 – unobservable inputs for the asset or liability.

## **x. Financial instruments**

### **Financial liabilities**

Financial liabilities are recognised on the Balance Sheet when the Authority becomes party to the contractual provisions of a financial instrument and are initially measured at fair value and carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement (CIES) for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest is the rate that

exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

Long term loans are shown in the balance sheet as the capital element outstanding at the year-end, split between amounts due within the current year and amounts due outside the year. Any interest paid is taken directly to the income and expenditure account. The 'fair value' of any loans is disclosed in the notes to the accounts with accompanying explanations.

### **Financial assets**

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cashflow characteristics.

There are three main classes of financial assets measured at:

- amortised cost
- fair value through profit or loss (FVPL), and
- fair value through other comprehensive income (FVOCI)

The authority's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (i.e. where the cash flows do not take the form of a basic debt instrument).

### **Financial assets measured at amortised cost**

Financial assets measured at amortised cost are recognised on the Balance Sheet when the authority becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement (CIES) for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for Statements the instrument. For most of the financial assets held by the authority, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the CIES is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the CIES.

### **Expected Credit Loss Model**

The authority recognises expected credit losses on all of its financial assets held at amortised cost, either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for trade receivables (debtors) held by the authority.

The Authority has not made any material loans.

#### **xi. Foreign currency translation**

Where the Authority has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year-end, they are reconverted at the spot exchange rate at 31 March. Resulting gains or losses are recognised in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement

#### **xii. Government Grants and Contributions**

Whether paid on account, by instalments or in arrears, government grants and third-party contributions and donations are recognised as due to the Authority when there is reasonable assurance that:

- the Authority will comply with the conditions attached to the payments; and
- the grants or contributions will be received.

Amounts recognised as due to the Authority are not credited to the Comprehensive Income and Expenditure Statement until conditions attached to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset acquired using the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ringfenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement.

Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

#### **xiii. Inventories**

Inventories are included in the Balance Sheet at the lower of cost or net realisable value. The cost of inventories is assigned using the FIFO (first-in, first-out) costing formula.

#### **xiv. Leases**



Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Authority as lessee

#### **Finance leases**

Property, Plant and Equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Authority are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- a charge for the acquisition of the interest in the property, plant or equipment – applied to write down the lease liability; and
- a finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, Plant and Equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Authority at the end of the lease period).

Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement.

#### **Operating leases**

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefitting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

The Authority as lessor

#### **Operating leases**

Where the Authority grants an operating lease over a property or an item of plant or

equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

#### **xv. Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

##### **Recognition**

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accrual's basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and maintenance) is charged as an expense when it is incurred. A de minimis limit of £5,000 is used to recognise fixed assets.

##### **Measurement**

Assets are initially measured at cost, comprising:

- the purchase price; and
- any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

The Authority does not capitalise borrowing costs incurred whilst assets are under construction.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Authority). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Authority.

Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, unless the donation has been made conditionally. Until conditions are satisfied, the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement bases:

- infrastructure, community assets and assets under construction – depreciated historical cost.
- all other assets – current value, determined as the amount that would be paid for the asset in its existing use (existing use value – EUV).

Where there is no market-based evidence of current value because of the specialist nature of an asset, depreciated replacement cost (DRC) is used as an estimate of current value.

Where non-property assets that have short useful lives or low values (or both), depreciated historical cost basis is used as a proxy for current value.

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

Where decreases in value are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

### **Impairment**

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

### **Depreciation**

Depreciation is provided for on all Property, Plant and Equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on the following bases:

- dwellings and other buildings – straight-line allocation between 5 and 50 years, as advised by a professional valuer;
- floating plant and vessels – straight-line allocation between 15 and 30 years, as advised by a suitably qualified officer;
- other plant, vehicles, furniture and equipment – straight-line allocation between 5 and 15 years, as advised by a suitably qualified officer; and
- infrastructure – straight-line allocation between 20 and 25 years, as advised by a suitably qualified officer.

Where an asset has been acquired under a finance lease arrangement, and the lease term is shorter than the asset's estimated useful life, the asset is depreciated over the lease term.

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

Receipts below £5,000 arising from the sale of fixed assets are allocated to revenue. The Broads Authority has a policy of not depreciating assets in the first year of ownership.

### **Disposals and non-current assets**

Assets that are to be abandoned or scrapped are not reclassified as Assets Held for Sale. When an asset is disposed of or decommissioned, the carrying amount of the asset in the Balance Sheet (whether Property, Plant or Equipment) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any

revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment Account.

Amounts received for a disposal in excess of £10,000 are categorised as capital receipts. The balance of receipts is required to be credited to the Capital Receipts Reserve, and can then only be used for new capital investment, or set aside to reduce the Authority's underlying need to borrow (the capital financing requirement) (England and Wales). Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against the general fund, as the cost of fixed assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

#### **xvi. Provisions, contingent liabilities and contingent assets**

##### **Provisions**

Provisions are made where an event has taken place that gives the Authority a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the Authority may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Authority becomes aware of the obligation, and are measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, considering relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Authority settles the obligation.

##### **Contingent liabilities**

A contingent liability arises where an event has taken place that gives the Authority a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but are disclosed in a note (note 33) to the accounts.

### **Contingent assets**

A contingent asset arises where an event has taken place that gives the Authority a possible asset whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Authority.

Contingent assets are not recognised in the Balance Sheet but disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits or service potential.

### **xvii. Reserves**

The Authority sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by appropriating amounts out of the General Fund Balance in the Movement in Reserves Statement. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year to score against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments and retirement and employee benefits and do not represent useable resources for the Authority – these reserves are explained in the relevant policies.

### **xviii. Operating segments**

In accordance with IFRS 8 and the Code, the Broads Authority keeps the general fund and navigation fund separately. Under the Code, the Authority has prepared a single income and expenditure account for 2022/23, however in note 36 to the accounts the navigation income and expenditure is shown.

### **xix. Allocation of costs**

Salary, vehicle and other revenue costs are reallocated within the general expenditure to major projects that are grant aided partially or wholly by sources other than Defra grant. The method of allocation is kept as simple as possible and is either made on usage, such as number of hours spent on a project, or estimated on a percentage basis.

Recharges between the general and navigation funds are based on staff time and usage.

### **xx. Revenue expenditure funded from capital under statute**

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year.

### **xxi. VAT**

VAT payable is included as an expense only to the extent that it is not recoverable from His Majesty's Revenue and Customs. VAT receivable is excluded from income.

## **2. Accounting Standards that have been issued but have not yet been adopted**

The 2022/23 Code of Practice on Local Authority Accounting adopts the following amendments to International Accounting Standards and International Financial Reporting Standards, which will be required from 1 April 2023:

- The implementation of IFRS 16 Leases will take effect from 1 April 2023. This will be a significant change in Local Authority Accounting. Its introduction will remove the distinction between operating and finance leases for lessees. The standard will require assets to be recognised on the balance sheet as well as the liability for outstanding lease payments. This will apply where the right to use the asset exceeds 12 months and it is not considered low value. This will be a significant change to the Authority as it holds a number of operating leases relating to land that is used for moorings.

## **3. Critical judgements in applying accounting policies**

In applying the accounting policies set out in note 1, the Authority has had to make certain judgements about complex transactions or those involving uncertainty about future events. The critical judgements made in the Statement of Accounts are:

- Despite the one-year settlement from DEFRA for 2023/24 there remains a degree of uncertainty about the longer-term levels of funding for National Parks. However, the Authority has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Authority might be impaired as a result of a need to close facilities and reduce levels of service provision.
- The Authority is a member of Whitlingham Charitable Trust of which there are four members. The Authority can appoint up to four trustees and there shall be no more than nine in total. The Trust is limited by guarantee in which each member agrees to contribute £1 in the event of it being wound up. Whitlingham Charitable Trust was established to manage and maintain Whitlingham Country Park for public benefit. The Authority does not have a controlling influence, and it does not have any share equity, or any share in profits or losses. It is considered therefore that International Accounting Standard (IAS) 28 – Accounting for Investments in Associates - does not apply as the charity has no formal equity structure, and the Authority does not derive any financial benefit from the Trust.

## **4. Assumptions made about the future and other major sources of estimation uncertainty**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for the revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. The key judgements and estimation uncertainty that have a significant risk

of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

Item	Uncertainties	Effect if actual results differ from assumptions
Property plant and equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Authority will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets fall. It is estimated that the annual depreciation charge would increase by £52,000 for every year that useful lives had to be reduced.
Pensions liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Authority with expert advice about the assumptions to be applied.	The effects on the net pension's liability of changes in individual assumptions can be measured. For instance, a 0.1% decrease in the discount rate assumption would result in an increase in the pension liability of £585,000. Further details are set out in the sensitivity analysis in note 32.

## 5. Material items of income and expenditure

There are no material items of expense in relation to 2022/23 which are not disclosed elsewhere within the Statement of Accounts.

## 6. Events after the balance sheet date

The Statement of Accounts was authorised for issue by the Director of Finance on **X** 2024. Events that occur after this date are not reflected in the financial statements or notes.



## 7. Note to the expenditure and funding analysis

Adjustments from General and Navigation Fund to arrive at the Comprehensive Income and Expenditure Statement Amount

2021/22 Adjustments for capital purposes (Note 1) £000	2021/22 Net change for the pension's adjustments (Note 2) £000	2021/22 Other differences (Note 3) £000	2021/22 Total adjustments £000	Description	2022/23 Adjustments for capital purposes (Note 1) £000	2022/23 Net change for the pension's adjustments (Note 2) £000	2022/23 Other differences (Note 3) £000	2022/23 Total adjustments £000
88	215	3	306	Operations	75	187	(5)	257
31	257	(5)	283	Strategic Services	27	235	0	262
1	84	(1)	84	Finance & Support Services	(890)	83	(1)	(808)
0	0	0	0	Corporate Items	0	0	0	0
157	472	(2)	627	Broads Navigation Account	103	434	(4)	533
277	1,028	(5)	1,300	Net Cost of Services (subtotal)	(685)	939	(10)	244
0	271	0	271	Other income and expenditure from the Expenditure and Funding analysis	(167)	255	0	88
277	1,299	(5)	1,571	Difference between General and Navigation Fund surplus or deficit and comprehensive Income and Expenditure Statement Surplus of Deficit on the Provision of Services	(852)	1,194	(10)	332

**Note**

1. Adjustments for capital purposes – this column adds in depreciation and impairment and revaluation gains and losses in the services line, and for:
  - Other operating expenditure – adjusts for capital disposal with a transfer of income on disposal of assets and the amounts written off for those assets.
  - Financing and investment income and expenditure – the statutory charges for capital financing i.e. Minimum Revenue Provision and other revenue contributions are deducted from other income and expenditure as these are not chargeable under generally accepted accounting practices.
2. Net change for the removal of pension contribution and the addition of IAS 19 Employee Benefits pension related expenditure and income:
  - For services this represents the removal of the employer pension contributions made by the authority as allowed by statute and the replacement with current service costs and past service costs.
  - For Financing and investment income and expenditure – the net interest on the defined benefit liability is charged to the CIES.
3. Other differences between amounts debited/credited to the Comprehensive Income and Expenditure Statement and amounts payable/receivable to be recognised under statute including accumulated absences.

Income received on a segmental basis is analysed below:

<b>Service</b>	<b>2021/22 Income from services (£000)</b>	<b>2022/23 Income from services (£000)</b>
Operations	(461)	(809)
Strategic Services	(909)	(1,256)
Finance & Support Services	(22)	(22)
Corporate items	0	0
Specialist ringfenced account (navigation)	(3,947)	(3,949)
<b>Total income analysed on a segmental basis</b>	<b>(5,339)</b>	<b>(6,036)</b>

## 8a. Expenditure and income analysed by nature

The Authority's expenditure and income is analysed as follows:

<b>Expenditure</b>	<b>2021/22 £000</b>	<b>2022/23 £000</b>
Employee benefits expenses	6,326	6,699
Other services expenses	3,589	4,850
Depreciation, amortisation, impairment	475	326
Interest payments	46	55
Expenditure in relation to investment properties	0	0
Loss/(gain) on the disposal of assets	(1)	(8)
<b>Total expenditure</b>	<b>10,435</b>	<b>11,922</b>

<b>Income</b>	<b>2021/22 £000</b>	<b>2022/23 £000</b>
Fees, charges and other service income	(5,343)	(6,051)
Interest and investment income	(12)	(117)
Contributions from reserves	(592)	(853)
Government grants and contributions	(3,414)	(4,935)
Total income (subtotal)	(9,361)	(11,956)
<b>Surplus or deficit on the provision of services</b>	<b>1,154</b>	<b>(34)</b>

In addition to the amounts reported within the Comprehensive Income and Expenditure Statement the breakdown above also includes income and expenditure funded from the earmarked reserves.

## 8b. Revenue from contracts with service recipients

Amounts included in the Comprehensive Income and Expenditure Statement for contracts with service recipients:

<b>Contract Revenue</b>	<b>2021/22 £000</b>	<b>2022/23 £000</b>
Revenue from contracts with service recipients	123	130
<b>Total included in comprehensive income and expenditure</b>	<b>123</b>	<b>130</b>

Amounts included in the Balance Sheet for contracts with service recipients

<b>Outstanding Revenue</b>	<b>2021/22 £000</b>	<b>2022/23 £000</b>
Receivables, which are included in debtors (Note 15)	0	0
<b>Total included in net assets</b>	<b>0</b>	<b>0</b>

## 9. Adjustments between accounting basis and funding basis under regulations

This note details the adjustments that are made to the total comprehensive income and expenditure recognised by the Authority in the year in accordance with proper accounting practice to the resources that are specified by statutory provisions as being available to the Authority to meet future capital and revenue expenditure.

2021/22 General fund and navigation fund £000	2021/22 Capital receipts reserve £000	2021/22 Movement in unusable reserves £000	Adjustments	2022/23 General fund and navigation fund £000	2022/23 Capital receipts reserve £000	2022/23 Capital Grants Unapplied Account £000	2022/23 Movement in unusable reserves £000
			<b>Adjustments primarily involving the Capital Adjustment Account:</b>				
0	0	0	<b>Reversal of items debited or credited to the Comprehensive Expenditure and Income Statement:</b> Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	(3)	3	0	0
352	0	(352)	Charges for depreciation and impairment of non-current assets	320	0	0	(320)
113	0	(113)	Revaluation losses on property, plant and equipment	6	0	0	(6)
9	0	(9)	Amortisation of intangible assets	0	0	0	0
2	0	(2)	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	10	14	0	(24)
(78)	0	78	<b>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</b> Statutory provision for the financing of capital investment	(64)	0	0	64
(121)	0	121	Capital expenditure charged against the General Fund	(66)	0	(905)	971
0	0	0	<b>Adjustments involving the Capital Resources:</b> Application of Capital Grant to finance Capital Expenditure	(905)	0	905	0
0	0	0	Transfer of Capital Grants and contributions to Capital Unapplied Grant	(150)	0	150	0
2,108	0	(2,108)	<b>Adjustments involving the Pensions Reserve:</b> Reversal of items relating to post-employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 32)	2,080	0	0	(2,080)
(809)	0	809	Employer's pension contributions and direct payments to pensioners payable in the year	(886)	0	0	886
(5)	0	5	<b>Adjustments involving the accumulated Absences Account:</b> Adjustments in relation to short-term compensated absences	(10)	0	0	10
<b>1,571</b>	<b>0</b>	<b>(1,571)</b>	<b>Total adjustments</b>	<b>332</b>	<b>17</b>	<b>150</b>	<b>(499)</b>

## 10. Transfers to/from earmarked reserves

This note presents details of the amounts set aside in earmarked reserves to provide financing for future expenditure and the amounts posted back from earmarked reserves to meet expenditure in 2022/23. A description of each of the earmarked reserves follows in the table below.

Reserve Name	Balance at 31 March 2021 £000	Transfers in 2021/22 £000	Transfers out 2021/22 £000	Balance at 31 March 2022 £000	Transfers in 2022/23 £000	Transfers out 2022/23 £000	Balance at 31 March 2023 £000
Property	(731)	(173)	24	(880)	(94)	42	(932)
Plant, vessels and equipment	(346)	(217)	78	(485)	(220)	69	(636)
Premises	(212)	(82)	0	(294)	(88)	6	(376)
Planning delivery grant	(228)	(17)	0	(245)	(16)	0	(261)
Upper Thurne Enhancement Scheme	(165)	(22)	0	(187)	(27)	0	(214)
Section 106 Agreements	(34)	0	34	0	0	0	0
Heritage Lottery Fund	(32)	(345)	369	(8)	(636)	473	(171)
Catchment Partnership	(75)	(32)	22	(85)	(48)	48	(85)
CANAPE	(391)	(210)	125	(476)	(67)	80	(463)
Computer Software	(31)	(98)	0	(129)	(24)	0	(153)
UK National Park Communications	(47)	(152)	161	(38)	(88)	121	(5)
Match Funding	(46)	0	0	(46)	0	29	(17)
Medium Term Financial Planning	0	0	0	0	(450)	0	(450)
<b>Total</b>	<b>(2,338)</b>	<b>(1,348)</b>	<b>813</b>	<b>(2,873)</b>	<b>(1,759)</b>	<b>869</b>	<b>(3,763)</b>

Included in the closing balance of £3,763k, £1,503k relates to Navigation funded reserves.

Earmarked reserves

**Property**

A reserve account set up to provide for the ongoing maintenance of the Authority's major assets, moorings and operational property assets, including Mutford Lock.

**Plant, Vessels and Equipment**

Reserve established to provide for the maintenance and replacement of the Authority's plant and equipment, including launches, construction and maintenance vessels and equipment, pool vehicles and fen management equipment.

**Premises**

A reserve account established to provide for the maintenance and development of the Authority's Dockyard facility and other buildings throughout the Broads.

**Planning Delivery Grant**

Balance of Defra and OPDM grants awarded to deliver the planning service.

**Upper Thurne Enhancement Scheme**

Reserve established to hold the balance of ring-fenced Environment Agency funding for enhancement works in the Upper Thurne.

**Section 106 Agreements**

A reserve account established to hold ring-fenced developers' contributions relating to planning application conditions.

**Heritage Lottery Fund**

A reserve account established for the Landscape Partnership project funded by the Heritage Lottery Fund.

**Catchment Partnership**

A reserve account set up to hold ring-fenced income from various partners within the Catchment Partnership.

**CANAPE**

A reserve account set up for European grant part funded project relating to the Creating A New Approach to Peatland Ecosystems.

**Computer Software**

A reserve account set up to provide for the ongoing replacement of Authority's Computer Software.

**UK National Parks Communications**

A reserve account set up to hold ring-fenced income from the 15 National Parks to fund the UK Communications Team.

**Match Funding**

A reserve account set up for European grant funded project EXPERIENCE.

**Medium-term Financial Planning**

A reserve account set up for the supplementary National Park Grant to fund medium-term plans for the Authority.

## 11. Financing and investment income and expenditure

2021/22 £000	Expenditure and income detail	2022/23 £000
46	Interest payable and similar charges	55
271	Net interest on the net defined benefit liability (asset)	255
(11)	Interest receivable and similar income	(117)
<b>306</b>	<b>Total</b>	<b>193</b>

## 12. Taxation and non-specific Grant income

2021/22 £000	Income detail	2022/23 £000
	<b>Credited to Taxation and non-specific Grant income</b>	
3,414	DEFRA National Park Grant	3,414
0	DEFRA Supplementary National Park Grant	440
0	DEFRA Biodiversity Capital Grant	1,055
0	DEFRA Biodiversity Net Gain funding	25
<b>0</b>	<b>Total</b>	<b>4,934</b>



### 13. Property, plant and equipment

#### Movements on balances 2021/22

Cost or valuation	Land and buildings £000	Vehicles, plant, furniture & equipment £000	Infrastructure assets £000	Community assets £000	Assets under construction £000	Total property, plant and equipment £000
At 1 April 2021	3,139	3,222	315	323	128	7,127
Additions	21	100	0	0	0	121
Revaluation increases/(decreased) recognised in the Revaluation reserve	22	(851)	0	0	0	(829)
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	0	0	0	0	0	0
Derecognition-disposals	0	(3)	0	0	0	(3)
Reclassification	0	128	0	0	(128)	0
<b>At 31 March 2022</b>	<b>3,182</b>	<b>2,596</b>	<b>315</b>	<b>323</b>	<b>0</b>	<b>6,416</b>

<b>Accumulated depreciation and impairment</b>	<b>Land and Buildings £000</b>	<b>Vehicles Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment £000</b>
At 1 April 2021	50	2,069	270	0	0	2,389
depreciation charge	39	297	16	0	0	352
derecognition – disposals	0	(1)	0	0	0	(1)
depreciation written out to the Revaluation Reserve	(30)	(897)	0	0	0	(927)
<b>At 31 March 2022</b>	<b>59</b>	<b>1,468</b>	<b>286</b>	<b>0</b>	<b>0</b>	<b>1,813</b>

<b>Net Book Value</b>	<b>Land and Buildings £000</b>	<b>Vehicles, Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment</b>
<b>At 31 March 2022</b>	<b>3,123</b>	<b>1,128</b>	<b>29</b>	<b>323</b>	<b>0</b>	<b>4,603</b>
At 31 March 2021	3,089	1,153	45	323	128	4,738

Movements on balances 2022/23

Cost or valuation	Land and buildings £000	Vehicles, plant, furniture & equipment £000	Infrastructure assets £000	Community assets £000	Assets under construction £000	Total property, plant and equipment £000
At 1 April 2022	3,182	2,596	315	323	0	6,416
Additions	0	879	0	0	92	971
Revaluation increases/(decreased) recognised in the Revaluation reserve	191	26	0	0	0	217
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	6	0	0	0	0	6
Derecognition-disposals	0	(68)	0	0	0	(68)
<b>At 31 March 2023</b>	<b>3,379</b>	<b>3,433</b>	<b>315</b>	<b>323</b>	<b>92</b>	<b>7,542</b>

<b>Accumulated depreciation and impairment</b>	<b>Land and Buildings £000</b>	<b>Vehicles Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment £000</b>
At 1 April 2022	59	1,468	286	0	0	1,813
depreciation charge	39	266	15	0	0	320
derecognition – disposals	0	(44)	0	0	0	(44)
depreciation written out to the Revaluation Reserve	(15)	(29)	0	0	0	(44)
<b>At 31 March 2023</b>	<b>83</b>	<b>1,661</b>	<b>301</b>	<b>0</b>	<b>0</b>	<b>2,045</b>

<b>Net Book Value</b>	<b>Land and Buildings £000</b>	<b>Vehicles, Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment</b>
<b>At 31 March 2023</b>	<b>3,296</b>	<b>1,772</b>	<b>14</b>	<b>323</b>	<b>92</b>	<b>5,497</b>
At 31 March 2022	3,123	1,128	29	323	0	4,603

Under land is Womack Dyke which has been valued at £5,750, however the Authority's ownership cannot be established at this point in time. Its inclusion above is not considered material.

## Depreciation

The following useful lives and depreciation rates have been used in the calculation of depreciation:

Category of Asset	Depreciation method	Depreciation period
Operational Land and Buildings	Straight line. (The split between land and buildings is determined by the Authority's property consultant)	Between 5 to 50 years as per professional advice
Community Land	Not depreciated	Not depreciated
Infrastructure Asset	Straight line	Between 20 to 25 years
Maintenance Craft and Floating plant	Straight line	Between 15 to 30 Years
Other Plant and Equipment	Straight line	Between 5 and 15 years
Computer and Office Equipment	Straight line	5 years

## Capital Commitments

The Authority has no capital commitments as at the balance sheet date.

## Impairments

In accordance with IAS 36 and the Code, Directors have undertaken an annual impairment review. No assets were considered to be impaired.

## Revaluations

The Authority carries out a rolling programme that ensures that all Property, Plant and Equipment required to be measured at current value is revalued every five years. Valuations were carried out internally and externally. Valuations of land and buildings were carried out externally by NPS Property Consultants Ltd, in accordance with methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. Valuations of vehicles, plant, furniture and equipment that are based on current prices where there is an active second-hand market or latest list prices adjusted for the condition of the asset.

Significant assumptions applied in estimating the current values are:

- Property, Plant and Equipment of a specialised nature were valued on the basis of what it would cost to reinstate the service, suitably adjusted to reflect for age, wear and tear and obsolescence of the existing asset.
- Infrastructure Assets and Community Assets have been valued at historic cost rather than fair value.

- Property leases have been split between finance and operating leases and valued accordingly depending upon whether the Authority is lessor or lessee.

<b>Financial Year</b>	<b>Land and buildings £000</b>	<b>Vehicles, plant, furniture &amp; equipment £000</b>	<b>Infrastructure assets £000</b>	<b>Community assets £000</b>	<b>Assets under construction £000</b>	<b>Total £000</b>
Carried at historical cost	0	73	2	323	0	398
Valued at current value as at 31 March 2023	1,632	985	0	0	92	2,709
31 March 2022	318	235	0	0	0	553
31 March 2021	538	260	0	0	0	798
31 March 2020	808	92	12	0	0	912
31 March 2019	0	127	0	0	0	127
<b>Total cost or valuation</b>	<b>3,296</b>	<b>1,772</b>	<b>14</b>	<b>323</b>	<b>92</b>	<b>5,497</b>

## 14. Inventories

Description	Consumable stores 2021/22 £000	Consumable stores 2022/23 £000	Maintenance materials 2021/22 £000	Maintenance materials 2022/23 £000	Total 2021/22 £000	Total 2022/23 £000
Balance outstanding at start of year	39	40	73	85	112	125
Purchases	31	34	142	212	173	246
Recognised as an expense in year	(30)	(36)	(130)	(194)	(160)	(230)
Written off balances	0	0	0	0	0	0
<b>Balances outstanding at year end</b>	<b>40</b>	<b>38</b>	<b>85</b>	<b>103</b>	<b>125</b>	<b>141</b>

## 15. Debtors

31 March 2022 £000	Debtor types	31 March 2023 £000
45	Trade receivables	708
637	Prepayments and accrued income	833
112	Other receivable amounts	365
<b>794</b>	<b>Total</b>	<b>1,906</b>

## 16. Cash and cash equivalents

The balance of cash and cash equivalents is made up of the following elements

31 March 2022 £000	Cash and cash equivalent types	31 March 2023 £000
2	Cash held by the Broads Authority	2
1,150	Bank current accounts	700
<b>1,152</b>	<b>Total cash and cash equivalents</b>	<b>702</b>

## 17.Creditors

31 March 2022 £000	Creditor types	31 March 2023 £000
258	Trade payables	228
1,552	Accruals and income in advance	1,798
207	Other payable amounts	132
<b>2,017</b>	<b>Total</b>	<b>2,158</b>



## 18.Provisions

2021/22 Accumulated absences provision £000	2021/22 Whitlingham Dilapidations provision £000	2021/22 Audit Fees provision £000	2021/22 Total £000	Description	2022/23 Accumulated absences provision £000	2022/23 Audit Fees provision £000	2022/23 Biodiversity Net Gain Provision £000	2022/23 Total £000
67	47	40	154	Balance at 1 April	62	57	0	119
62	0	29	91	Additional provisions made in year	53	0	26	79
(67)	(47)	(12)	(126)	Settlements or cancellation of provision made at end of proceeding year	(62)	(37)	0	(99)
<b>62</b>	<b>0</b>	<b>57</b>	<b>119</b>	<b>Balance at 31 March</b>	<b>53</b>	<b>20</b>	<b>26</b>	<b>99</b>

The Whitlingham Dilapidations Provision relates to end of lease dilapidations as assessed by Whitlingham Charitable Trust. This was settled in August 2021.

The Audit Fee provision relates to the additional fees EY would like the Authority to pay relating to the 2022/23 audit. The additional fee relating to the 2020/21 audit was settled in September 2022. The Authority has not received an additional fee for the 2021/22 audit.

The Biodiversity Net Gain provision relates to funding confirmation received from DEFRA in March 2023. This funding will be used to fund Biodiversity projects in 2023/24.

For more information on the Accumulated Absence Account, see note 20.

## 19. Usable reserves

Movements in the Authority's usable reserves are detailed in the Movement in Reserves Statement.

## 20. Unusable reserves

31 March 2022 £000	Description	31 March 2023 £000
2,082	Revaluation reserve	2,340
2,330	Capital Adjustment Account	3,030
(9,008)	Pensions Reserve	2,525
(62)	Accumulated Absences Account	(52)
<b>(4,658)</b>	<b>Total unusable reserves</b>	<b>7,843</b>

### Revaluation reserve

The Revaluation Reserve contains the gains made by the Authority arising from increases in the value of its Property, Plant and Equipment (and Intangible Assets). The balance is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation; or
- disposed of and the gains are realised.

The Reserve contains only revaluation gains accumulated since 1 April 2007, the date that the Reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

2021/22 £000	Description	2022/23 £000
1,887	Balance at 1 April	2,082
234	Upward revaluation of assets	321
(24)	Downward revaluation of assets	(48)
210	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on Provision of Services (subtotal)	273
(15)	Difference between current value depreciation and historical cost depreciation	(15)
(15)	Amount written off to the Capital Adjustment Account (subtotal)	(15)
<b>2,082</b>	<b>Balance at 31 March</b>	<b>2,340</b>

### Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for financing the acquisition, construction or enhancement of those assets under statutory provisions. The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement (with reconciling postings from the Revaluation Reserve to convert current value figures to a historical cost basis). The Account is credited with the amounts set aside by the Authority as finance for the costs of acquisition, construction and enhancement.

The Account contains accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Authority. The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains. Note 9 provides details of the source of all the transactions posted to the Account, apart from those involving the Revaluation Reserve.

2021/22 £000	Description	2022/23 £000
2,591	Balance at 1 April	2,330
0	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement: Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	(3)
(352)	Charges for depreciation and impairment of non-current assets	(320)
(113)	Revaluation losses on property plant & equipment	(6)
0	Amount on Excavator w/off on disposal or sale as part of the gain/loss on disposal to CIES	3
(9)	Amortisation of intangible assets	0
(2)	Amounts of non-current assets written off on disposal or sale as part of the gain/loss in disposal to the comprehensive income and expenditure statement	(24)
15	Adjusting amounts written out of the revaluation reserve	15
(461)	Net written out amount of the cost of non-current assets consumed in the year (subtotal)	(335)
0	Capital grants and contributions credited to CIES applied for capital financing	(1,055)

2021/22 £000	Description	2022/23 £000
0	Application of grants to capital financing from Capital Grants Unapplied Account	905
0	Transfer of capital grants and contributions to Capital Grants Unapplied	150
79	Capital financing applied in the year: Statutory provision for the financing of capital investment charges against the general fund removal of finance lease liability for assets returned in year	64
121	Capital expenditure charges against the General Fund	971
<b>2,330</b>	<b>Balance at 31 March</b>	<b>3,030</b>

### Pensions Reserve

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Authority accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as the benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs. However, statutory arrangements require benefits earned to be financed as the Authority makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Authority has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

2021/22 £000	Description	2022/23 £000
(13,061)	Balance at 1 April	(9,008)
5,352	Remeasurements of the net defined benefit liability/(asset)	12,727
(2,108)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(2,080)
809	Employer's pension contributions and direct payments to pensioners payable in the year	886
<b>(9,008)</b>	<b>Balance at 31 March</b>	<b>2,525</b>

### Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund balance from accruing for compensated absences earned but not taken in the year, e.g. annual leave entitlement carried forward at 31 March. Statutory arrangements require that the impact on the General Fund balance is neutralised by transfers to or from the Account.

2021/22 £000	Description	2022/23 £000
(67)	Balance at 1 April	(62)
67	Settlement or cancellation of accrual made at the end of the preceding year	0
(62)	Amounts accrued at the end of the current year	62
0	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(52)
<b>(62)</b>	<b>Balance at 31 March</b>	<b>(52)</b>

### 21. Cash Flow Statement – Operating Activities

The cash flows from operating activities include the following items:

2021/22 £000	Operating activity	2022/23 £000
(10)	Interest received	104
47	Interest paid	(49)
<b>(37)</b>	<b>Net cash flows from operating activities</b>	<b>55</b>

### 22. Cash flow statement – investing activities

2021/22 £000	Investing activity	2022/23 £000
(121)	Purchase of property, plant and equipment, investment property and intangible assets	(971)
(2,001)	Purchase of short-term investments	(10)
0	Proceeds from short term investments	1,099
3	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	32
<b>(2,119)</b>	<b>Net cash flows from investing activities</b>	<b>150</b>

## 23.Cash flow statement – financing activities

2021/22 £000	Financing activity	2022/23 £000
0	Cash receipts of short- and long-term borrowing	0
(44)	Cash payments for the reduction of the outstanding liabilities relating to finance leases	(28)
(34)	Repayments of short- and long-term borrowing	(35)
<b>(78)</b>	<b>Net cash flows from financing activities</b>	<b>(63)</b>

## 24.Members' allowances

The Authority paid the following amounts to Members of the Authority during the year:

2021/22 £000	Member payment type	2022/23 £000
40	Allowances	40
6	Expenses	6
<b>46</b>	<b>Total</b>	<b>46</b>

## 25.Officers' remuneration

The remuneration paid to the Authority's senior employees as follows:

Job Title	Year	Salary, fees and allowances £000	Bonuses £000	Expenses allowances £000	Pension contribution £000	Total £000
Chief Executive	2021/22	92	0	0	17	109
	2022/23	94	0	0	17	111
Director of Strategic Services	2021/22	65	0	0	12	77
	2022/23	67	0	0	12	79
Director of Operations	2021/22	65	0	0	12	77
	2022/23	67	0	0	12	79
Director of Finance *	2021/22	20	0	0	4	23
	2022/23	60	0	0	11	71

\* The Director of Finance post was filled from 29 November 2021.

The number of employees receiving more than £50,000 remuneration for the year (excluding employer's pension contributions) is shown below:

Number of employees 2021/22	Remuneration amount band	Number of employees 2022/23
0	£50,000 - £54,999	0
1	£55,000 - £59,999	0
2	£60,000 - £64,999	1
0	£65,000 - £69,999	2
0	£70,000 - £74,999	0
0	£75,000 - £79,999	0
0	£80,000 - £84,999	0
0	£85,000 - £89,999	0
1	£90,000 - £94,999	1

## Exit packages

The number and cost of exit packages agreed, analysed between compulsory redundancies and other departures, are disclosed in the table below:

Exit package cost band	Number of compulsory redundancies 2021/22	Number of compulsory redundancies 2022/23	Number of other departures agreed 2021/22	Number of other departures agreed 2022/23	Total number of exit packages by cost band 2021/22	Total number of exit packages by cost band 2022/23	Total cost of exit packages in each band 2021/22 £000	Total cost of exit packages in each band 2022/23 £000
£0-£20,000	0	1	0	0	0	1	0	4
£20,001-£40,000	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>



## 26.External audit costs

The Broads authority has incurred the following fees relating to audit of the Statement of Accounts, certification of grant claims and statutory inspections and to non-audit services provided by the Authority's external auditors. The Authority has not paid an additional fee for the 2021/22 audit. Any additional fees in 2022/23 is subject to determination by PSAA Ltd under the terms of the contract, for further details please see note 18.

2021/22 £000	Type of external audit cost	2022/23 £000
11	Fees payable to external auditors with regard to external audit services carried out by the appointed auditor for the year	11
56	Additional fees relating to the 2019/20 to 2022/23 audit of the Statement of Accounts	12
67	<b>Total</b>	<b>23</b>

## 27. Grant income

The Authority credited the following grants, contributions and donations to the Comprehensive Income and Expenditure Statement:

2021/22 £000	Grant Name	2022/23 £000
3,414	Credited to taxation and non-specific grant income: Defra National Park Grant	3,414
0	Defra Supplementary National Park Grant	440
0	Defra Biodiversity Capital Funding	1,055
0	Defra Biodiversity Net Gain Funding	25
<b>3,414</b>	<b>Credited to taxation and non-specific grant income (subtotal)</b>	<b>4,934</b>
344	Credited to serves: Heritage Lottery Fund – Landscape Partnership Scheme	709
0	Defra Access Funding	64
77	Natural England – Nature for Climate Peatland Scheme	392
209	CANAPE - ERDF	57
11	Defra Environment Land Management Scheme	0
3	Water Environment Grant	0
257	Defra Farming In Protected Landscapes (FiPL)	166
41	Generation Green	6
<b>942</b>	<b>Credited to services (subtotal)</b>	<b>1,394</b>
<b>4,356</b>	<b>Total</b>	<b>6,328</b>

The authority has received a grant that has yet to be recognised as income as it has conditions attached that will require the monies to be returned to the giver. The balances at the year-end are as follows:

### Current liabilities

2021/22 £000	Grant receipts in advance (revenue grants)	2022/23 £000
23	Defra Farming In Protected Landscapes (FiPL)	29
0	Defra Access Funding	16
<b>23</b>	<b>Total</b>	<b>45</b>

## 28.Related parties

The Broads Authority is required to disclose material transactions with related parties, bodies or individuals that have the potential to control or influence the Authority or to be controlled or influenced by the Authority. Disclosure of these transactions allows readers to assess the extent to which the Authority might have been constrained in its ability to operate independently or might have secured the ability to limit another party's ability to bargain freely with the Authority.

### Central Government

Central government has effective control over the general operations of the Authority – it is responsible for providing the statutory framework within which the Authority operates, provides the majority of funding in the form of grants and prescribes the terms of many of the transactions that the Authority has with other parties.

### Members

Members of the Broads Authority have direct control over the Authority's financial and operating policies. Members of the Navigation Committee have a consultative role in respect of navigation matters. The Authority wrote to all Members requesting details of any related party transactions. Details of Members' expenses are included in note 24.

A number of members of the Broads Authority are appointed by Local Authorities within the Broads area. The Authority transacts with these other Local Authorities for items such as rates in the normal course of business. There were no material transactions with Local Authorities which are not disclosed elsewhere within the Statement of Accounts.

Mr Andrew Hamilton is a member of the Navigation Committee and is Director of 'Eastwood Whelpton Ltd'. Eastwood Whelpton Ltd paid £13,807 (£12,713 2021/22) navigation tolls to the Broads Authority in 2022/23.

Mr James Knight is a member of the Broads Authority and Planning Committee and is a Director of 'Waveney River Centre (2003) Ltd'. In October 2021 all of the assets were transferred from Waveney River Centre to Tingdene. Waveney River Centre (2003) Ltd paid nil (£9,616 2021/22) navigation tolls to the Broads Authority in 2022/23. The Authority also made fuel purchases of nil (£323 in 2021/22), services to lift a pontoon of nil (£690 2021/22) and used mooring facilities of nil during 2022/23 (£2,250 2021/22). No amounts were outstanding at 31 March 2023. Mr Knight is also Director of 'Norfolk Broads Direct' who paid £141,652 navigation tolls in 2022/23 (£133,561 in 2021/22). Mr Knight took no part in the decision-making process associated with these contracts.

Mr Greg Munford is a member of the Broads Authority, Navigation Committee and was a member of Audit & risk Committee until 26 July 2022 and is Director of 'Richardsons Leisure Ltd'. Richardsons Leisure Ltd paid £314,460 (£336,681 2021/22) navigation tolls to the Broads Authority in 2022/23.

Mr Simon Sparrow is a member of the Broads Authority and Navigation Committee and is Director of 'Hippersons Boatyard Ltd' and 'HE Hipperson Ltd'. Hippersons Boatyard Ltd paid £5,861 (£5,282 2021/22) navigation tolls to the Broads Authority in 2022/23. The Authority

also made fuel purchases from HE Hipperson Ltd of £1,575 (nil 2021/22) in 2022/23. No amounts were outstanding at 31 March 2023.

#### Officers

The Chief Executive represents the Broads Authority on the board of the Whitlingham Charitable Trust. Officer remuneration is detailed in note 25.

#### Other Public Bodies

East Suffolk Council provided Hilary Slater who served as Monitoring Officer to the Broads Authority until 14 May 2021. Christopher Bing, also from East Suffolk Council, started as the Monitoring Officer on the 15 May 2021, but left on the 31 December 2022. East Suffolk Council recharges the Authority for this service and paid £7,288 in 2022/23 (£11,811 in 2021/22). No amounts were outstanding at 31 March 2023 (£365 in 2021/22).

The Authority recharged Broadland District Council for staff time of £4,260 during 2021/22 and no amounts were recharged in 2022/23. No amounts were outstanding at 31 March 2023 (Nil 2021/22).

Norfolk County Council provides legal services to the Broads Authority via its legal practice, NPLaw. The Authority paid £32,662 for legal services in 2022/23 (£31,596 in 2021/22). No amounts were outstanding at 31 March 2023 (£3,083 2021/22).

Norfolk County Council also provides payroll services to the Broads Authority. The Authority paid £5,860 for this in 2022/23 (£11,435 in 2021/22). No amounts were outstanding at 31 March 2023 (Nil 2021/22).

Wilkin Chapman provided Jonathan Goolden as the Monitoring Officer from 1 January 2023. Prior to starting as Monitoring Officer, Jonathan provided advice to the Authority. The Authority paid £96,371 in 2022/23 (£12,208 2021/22). No amounts were outstanding at 31 March 2023 (nil 2021/22).

## 29. Capital expenditure and capital financing

The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases and PFI/PP contracts), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Authority, the expenditure results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the Authority that has yet to be financed. The CFR is analysed in the second part of this note.

2021/22 £000	Description	2022/23 £000
269	Opening Capital Finance Requirement	191
121	<b>Capital investment:</b> Property, plant and equipment	971
(121)	<b>Sources of finance</b> Sums set aside from revenue: Direct revenue contributions	(971)
(78)	MRP	(64)
<b>191</b>	<b>Closing capital finance requirement</b>	<b>127</b>
(78)	<b>Explanation of movements in year</b> Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	(64)
<b>(78)</b>	<b>Increase/(decrease) in capital financing requirement</b>	<b>(64)</b>

## 30. Leases

Authority as lessee

### Finance Leases

The Authority previously held finance leases for vehicles, plant and office equipment acquired under finance leases. The assets acquired under these leases are carried as Property, Plant and Equipment in the Balance Sheet at the following net amounts:

2021/22 £000	Asset Type	2022/23 £000
0	Other Land and Buildings	0
43	Vehicles, Plant, Furniture and Equipment	0
<b>43</b>	<b>Total</b>	<b>0</b>

The Authority was committed to making minimum payments under these leases comprising settlement of the long-term liability for the interest in the property acquired by the Authority and finance costs that will be payable by the Authority in future years while the liability remains outstanding. The minimum lease payments are made up of the following amounts:

2021/22 £000	Time periods	2022/23 £000
29	Finance lease liabilities (net present value of minimum lease payments): Current	0
0	Non-current	0
1	Finance costs payable in future years	0
<b>30</b>	<b>Minimum lease payments</b>	<b>0</b>

The minimum lease payments will be payable over the following periods:

Time periods	Minimum lease payments 31 March 2022 £000	Minimum lease payments 31 March 2023 £000	Finance lease liabilities 31 March 2022 £000	Finance lease liabilities 31 March 2023 £000
Not later than one year	30	0	29	0
Later than one year and not later than 5 years	0	0	0	0
Later than 5 years	0	0	0	0
<b>Total</b>	<b>30</b>	<b>0</b>	<b>29</b>	<b>0</b>

The minimum lease payments do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews. In 2022/23, no contingent rents were payable by the Authority (2021/22 nil).

### Operating Leases

The Authority has also established operating leases in relation to land and buildings with typical lives between 5 and 20 years. The future minimum lease payments due under non-cancellable leases in future years are:

2021/22 £000	Time period	2022/23 £000
103	Not later than one year	158
94	Later than one year and not later than 5 years	544
195	Later than 5 years	181
<b>392</b>	<b>Total</b>	<b>883</b>

The expenditure charged to the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

2021/22 £000	Expenditure	2022/23 £000
165	Minimum lease payments	164
<b>165</b>	<b>Total</b>	<b>164</b>

## Authority as Lessor

### Finance Leases

The Authority has no leased-out property on a finance lease.

### Operating Leases

The Authority leases out land and property under operating leases for the following purposes:

- For the provision of community services, such as tourism services; and
- For an outdoor education and study centre.

The future minimum lease payments receivable under non-cancellable operating leases in future years are:

2021/22 £000	Time Period	2022/23 £000
2	Not later than one year	2
6	Later than one year and not later than 5 years	6
0	Later than 5 years	2
8	<b>Total</b>	<b>10</b>

The minimum lease payments receivable do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews.

## 31. Termination benefits

The Authority terminated the contract of one employee who was made redundant at the beginning of 2022/23 as part of the Broads Authority's organisational restructuring. In terminating these contracts the Authority incurred liabilities of £3,883, of which nil related to enhanced pension benefits. No additional liabilities relating to termination benefits were incurred during 2022/23 and no provision for any future redundancy payments was established in the year.

## 32. Defined Benefit Pension Schemes

### Participation in Pension Schemes

As part of the terms and conditions of employment of its officers and other employees, the Broads Authority makes contributions towards the cost of post-employment benefits. Although these benefits will not actually be payable until employees retire, the Authority has a commitment to make future payments and thus these need to be disclosed as a future entitlement. The Authority participates in one pension scheme:

- The Norfolk Pension Fund for civilian employees (the Local Government Pension Scheme), administered locally by Norfolk County Council. This is a funded defined benefit final salary scheme, meaning that the Authority and employees pay contributions into a fund, calculated at a level intended to balance the pension liabilities with investment assets.



### Transactions relating to Post-Employment Benefits

The Authority recognises the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge the Authority is required to make against tolls and Defra grant is based on the cash payable in the year, so the real cost of post-employment benefits is reversed out via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and via the Movement in Reserves Statement during the year:

2021/22 £000	Transaction	2022/23 £000
	Comprehensive Income and Expenditure Statement	
	Cost of services:	
1,837	• current service cost	1,825
0	• past service cost	0
	Financing and investment income and expenditure	
271	• net interest expense	255
<b>2,108</b>	<b>Total post-employment benefits charged to the surplus or deficit on the provision of services</b>	<b>2,080</b>
	Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement:	
(2,162)	• return on plan assets (excluding the amount included in the net interest expense)	1,318
(208)	• actuarial gains and losses arising on changes in demographic assumptions	(99)
(3,065)	• actuarial gains and losses arising on changes in financial assumptions	(17,454)
83	• other experience	3,508
<b>(5,352)</b>	<b>Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement</b>	<b>(12,727)</b>
	Movement in Reserves Statement	
	• reversal of net charges made to the surplus or deficit on the provision of services for post-employment benefits in accordance with the Code	
2,108		2,080
	Actual amount charged against the General Fund balance for pensions in the year:	
(809)	• employers' contributions payable to scheme	(886)

### Pension Assets and Liabilities Recognised in the Balance Sheet

The amount included in the Balance Sheet arising from the Authority's obligation in respect of its defined benefit plan is as follows:

2021/22 £000	Type	2022/23 £000
(43,379)	Present value of the defined benefit obligation	(32,534)
34,371	Fair value of plan assets	35,059
<b>(9,008)</b>	<b>Net (liability)/asset arising from defined benefit obligation</b>	<b>2,525</b>

#### Reconciliation of the Movements in the Fair Value of Scheme (Plan) Assets

2021/22 £000	Movements	2022/23 £000
31,452	Opening fair value of scheme assets	34,371
630	Interest income	929
2,162	Remeasurement gain / (loss): <ul style="list-style-type: none"> <li>The return on plan assets, excluding the amount included in the net interest expense</li> </ul>	(1,318)
0	Other Experience	967
809	Contributions from employer	886
241	Contributions from employees into the scheme	265
(923)	Benefits paid	(1,041)
<b>34,371</b>	<b>Closing fair value of scheme assets</b>	<b>35,059</b>

# Reconciliation of Present Value of the Scheme Liabilities (Defined Benefit Obligation)

2021/22 £000	Movements	2022/23 £000
44,513	Balance at 1 April	43,379
1,837	Current service cost	1,825
901	Interest cost	1,184
241	Contributions from scheme participants	265
(208)	Remeasurement (gains) and losses: <ul style="list-style-type: none"> <li>Actuarial gains / losses from changes in demographic assumptions</li> </ul>	(99)
(3,065)	<ul style="list-style-type: none"> <li>Actuarial gains / losses arising from changes in financial assumptions</li> </ul>	(17,454)
83	<ul style="list-style-type: none"> <li>Other</li> </ul>	4,475
0	<ul style="list-style-type: none"> <li>Past Service Cost</li> </ul>	0
(923)	Benefits paid	(1,041)
<b>43,379</b>	<b>Balance at 31 March</b>	<b>32,534</b>

## Local Government Pension Scheme Assets

Local Government Pension Scheme assets comprised:

Fair value of scheme assets 2021/22 £000				Fair value of scheme assets 2022/23 £000		
Quoted prices in active markets	Quoted prices not in active markets	Total	Asset type	Quoted prices in active markets	Quoted prices not in active markets	Total
486.7	-	486.7	Cash and cash equivalents: <ul style="list-style-type: none"> <li>All cash and cash equivalents</li> </ul>	585.4	-	585.4
-	-	-	Equity instruments: <ul style="list-style-type: none"> <li>Consumer</li> <li>Manufacturing</li> <li>Energy and utilities</li> <li>Financial institutions</li> <li>Health and care</li> <li>Information technology</li> <li>Other</li> </ul>	-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-	Bonds (Debt securities): <ul style="list-style-type: none"> <li>Corporate bonds (investment grade)</li> <li>Corporate bonds (non-investment grade)</li> <li>UK Government</li> </ul>	-	-	-
-	-	-		-	-	-
347.0	-	347.0		301.3	-	301.3
-	2,773.4	2,773.4	Private equity: <ul style="list-style-type: none"> <li>All private equity</li> </ul>	-	3,349.6	3,349.6

Fair value of scheme assets 2021/22 £000				Fair value of scheme assets 2022/23 £000		
-	3,139.0	3,139.0	Property:	-	3,034.0	3,034.0
-	483.8	483.8	• UK property	-	521.1	521.1
			• Overseas property			
14,459.1	-	14,459.1	Other investment funds and unit trusts:	16,673.0	-	16,673.0
9,928.4	-	9,928.4	• Equities	6,762.6	-	6,762.6
-	2,746.0	2,746.0	• Bonds	-	3,938.3	3,938.3
-	-	-	• Infrastructure	-	-	-
			• Other			
-	-	-	Derivatives	-	-	-
7.6	-	7.6	• Other derivatives	(106.3)	-	(106.3)
			• Foreign exchange			
<b>25,228.8</b>	<b>9,142.2</b>	<b>34,371.0</b>	<b>Total</b>	<b>24,216.0</b>	<b>10,843.0</b>	<b>35,059.0</b>

### Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Fund liabilities have been assessed by Hymans Robertson, an independent firm of actuaries, estimates for the fund being based on the latest full valuation of the scheme as at 31 March 2022.

The principal assumptions used by the actuary have been:

31 March 2022	Assumption	31 March 2023
2.70%	Long term expected rate of return on assets in the scheme:	
2.70%	• Equity investments	4.75%
2.70%	• Bonds	4.75%
2.70%	• Property	4.75%
2.70%	• Cash	4.75%
21.70 years	Mortality assumptions:	
24.10 years	Longevity at 65 for current pensioners:	
	• Men	21.5 years
	• Women	24.6 years
22.90 years	Longevity at 65 for future pensioners:	
26.00 years	• Men	22.4 years
	• Women	26.1 years
3.20%	Rate of inflation	2.95%
3.90%	Rate of increase in salaries	3.65%
3.20%	Rate of increase in pensions	2.95%
2.70%	Rate for discounting scheme liabilities	4.75%
50.00%	Take up of option to convert annual pension into retirement lump sum:	
75.00%	Pre- April 2008 service	45.00%
	Post- April 2008 service	45.00%

\*The expected rates of return are set equal to the discount rate (per the revised version of IAS19).

The estimation of the defined benefit obligation is sensitive to the actuarial assumptions set out in the table above. The sensitivity analyses below have been determined based on reasonably possible changes of the assumptions at the end of the reporting period and assumes for each other change that the assumption analysed changes while all the other assumptions remain constant. The assumptions in longevity, for example, assume that life expectancy increases or decreases for men and women. In practice, this is unlikely to occur, and changes in some of the assumptions may be interrelated. The estimations in the sensitivity analysis have followed the accounting policies for the scheme, i.e. on an actuarial

basis using the projected unit credit method. The methods and types of assumptions used in preparing the sensitivity analysis below are consistent with those adopted in the previous period.

#### Sensitivity analysis – impact on the defined benefit obligation in the scheme

Change in assumptions at 31 March 2023	Approximate % increase to employer liability	Approximate monetary amount £000
0.1% decrease in real discount rate	2%	585
1-year increase in member life expectancy	4%	1,301
0.1% increase in the salary increase rate	0%	56
0.1% increase in the pension increase rate	2%	538

#### Techniques used to manage risk

The Pensions Committee of Norfolk County Council considers long term liabilities when setting its investment strategy but does not follow a specific liability matching investment approach having taken appropriate professional advice. The Committee has agreed an asset allocation benchmark, a performance target and various controls on the Fund's investments. These reflect their views on the appropriate balance between maximising the long-term return on investments and minimising short-term volatility and risk. The Committee monitors and reviews the performance of investments and the overall strategy on a regular basis, supported by advice from professional advisers as required. A large proportion of the Fund's assets relate to equities (57% of scheme assets) and bonds (20%). These percentages are materially the same as the previous year. The scheme also invests in properties as part of the diversification of the scheme's investments.

Further details of the Fund's investment approach are outlined in the Statement of Investment Principles and Funding Strategy Statement that are published on the Fund's website [www.norfolkpensionfund.org](http://www.norfolkpensionfund.org).

#### Impact on the Authority's cash flows

The objectives of the scheme are to keep employers' contributions at a constant rate as possible. The Administering Authority has agreed a strategy with the scheme's actuary to achieve a funding level of 100% over the next 20 years. Funding levels are monitored on an annual basis. The next triennial valuation will take place on 31 March 2025.

The scheme will need to take account of the national changes to the scheme under the Public Pension Services Act 2013. Under the Act, the Local Government Pension Scheme in England and Wales may not provide benefits in relation to service after 31 March 2014. The Act provides for scheme regulations to be made within a common framework, to establish

new career average revalued earnings schemes to pay pensions and other benefits to certain public servants.

The Authority anticipates paying contributions of approximately £861,000 to the scheme in 2023/24.

### **33.Contingent Liabilities**

The Authority has identified one material contingent liability:

#### **Postwick Tip**

The Authority uses a site “Postwick Tip,” which is included in the Authority’s Fixed Asset Register, for the treatment of sediment material from dredging operations. This natural treatment process involves the drying of sediment so that mercury content is absorbed. As such there would be no clean-up costs at the end of the site’s life. However, if the Authority were to stop using the site, there would be a cost of £33,000 to surrender the license. There is currently no expectation that the Authority will cease using the site. The Authority’s use of the site is the subject of a bond / financial provision to the Environment Agency in the amount of £8.9m. This covers the estimated cost of restoration which could arise if there were to be a catastrophic event at the site. Defra are the guarantors for this bond and the Authority would not itself anticipate making any payment under the terms of this agreement.



### 34. Financial Instruments

The following categories of financial instrument are carried in the Balance Sheet:

#### Financial Assets

Type	Non-Current Investments 31 March 2022 £000	Non-Current Investments 31 March 2023 £000	Non- Current Debtors 31 March 2022 £000	Non- Current Debtors 31 March 2023 £000	Current Investments 31 March 2022 £000	Current Investments 31 March 2023 £000	Current Debtors 31 March 2022 £000	Current Debtors 31 March 2023 £000	Total 31 March 2022 £000	Total 31 March 2023 £000
Amortised Cost	0	0	0	0	6,156	5,728	550	1,670	6,706	7,398
<b>Total financial assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,156</b>	<b>5,728</b>	<b>550</b>	<b>1,670</b>	<b>6,706</b>	<b>7,398</b>
Non- financial assets	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,156</b>	<b>5,728</b>	<b>550</b>	<b>1,670</b>	<b>6,706</b>	<b>7,398</b>

## Financial Liabilities

Type	Non-Current Borrowings 31 March 2022 £000	Non-Current Borrowings 31 March 2023 £000	Non-Current Creditors 31 March 2022 £000	Non-Current Creditors 31 March 2023 £000	Current Borrowings 31 March 2022 £000	Current Borrowings 31 March 2023 £000	Current Creditors 31 March 2022 £000	Current Creditors 31 March 2023 £000	Total 31 March 2022 £000	Total 31 March 2023 £000
Amortised Cost	130	94	0	0	64	35	1,988	2,158	2,182	2,287
<b>Total financial liabilities</b>	<b>130</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>64</b>	<b>35</b>	<b>1,988</b>	<b>2,158</b>	<b>2,182</b>	<b>2,287</b>
Non-financial liabilities	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>130</b>	<b>94</b>	<b>0</b>	<b>0</b>	<b>64</b>	<b>35</b>	<b>1,988</b>	<b>2,158</b>	<b>2,182</b>	<b>2,287</b>

## Income, Expense Gains and Losses

Interest Type	Surplus or Deficit on the Provision of Services 2021/22 £000	Other Comprehensive Income and Expenditure 2021/22 £000	Total 2021/22 £000	Surplus or Deficit on the Provision of Services 2022/23 £000	Other Comprehensive Income and Expenditure 2022/23 £000	Total 2022/23 £000
Interest Expense	29	0	29	55	0	55

Interest Type	Surplus or Deficit on the Provision of Services 2021/22 £000	Other Comprehensive Income and Expenditure 2021/22 £000	Total 2021/22 £000	Surplus or Deficit on the Provision of Services 2022/23 £000	Other Comprehensive Income and Expenditure 2022/23 £000	Total 2022/23 £000
Interest Income	(22)	0	(22)	(117)	0	(117)

#### Fair Values of Assets and Liabilities

Financial liabilities, financial assets represented by loans and receivables and long-term debtors and creditors are carried in the Balance Sheet at amortised cost. Their fair value can be assessed by calculating the present value of the cash flows that will take place over the remaining term of the instruments. These valuations are all classified as Level 2, where market prices are not available, with valuation techniques using inputs based significantly on observable market data. The following assumptions should be noted:

- Fixed interest rate of 4.82% over the 20-year PWLB loan;
- Fixed interest rate of 2% over the 5-year PWLB loan;
- No early repayment or impairment is recognised; and
- The fair value of trade and other receivables is taken to be invoices or billed amount.

The fair values calculated are as follows:

<b>Financial Liabilities held at amortised cost:</b>	<b>31 March 2022 Carrying Amount £000</b>	<b>31 March 2022 Fair Value £000</b>	<b>31 March 2023 Carrying Amount £000</b>	<b>31 March 2023 Fair Value £000</b>
PWLB	165	175	129	131
Finance Leases	29	29	0	0
Short Term Creditors	1,988	1,988	2,158	2,158
<b>Total</b>	<b>2,182</b>	<b>2,192</b>	<b>2,200</b>	<b>2,202</b>

The fair value of borrowings is higher than the carrying amount because the authority's PWLB loan is at a fixed interest rate where the interest rate payable is higher than the prevailing rates at the Balance Sheet date. This shows a notional future loss (based on economic conditions as at 31 March 2023) arising from a commitment to pay interest to lenders above the current market rate. Refinancing the loan at lower interest rates would outweigh the early repayment fee.

<b>Financial assets held at amortised cost:</b>	<b>31 March 2022 Carrying Amount £000</b>	<b>31 March 2022 Fair Value £000</b>	<b>31 March 2023 Carrying Amount £000</b>	<b>31 March 2023 Fair Value £000</b>
Fixed term investments	5,006	5,006	5,028	5,028
Cash at banks	1,150	1,150	700	700
Short Term debtors	550	550	1,670	1,670
<b>Total</b>	<b>6,706</b>	<b>6,706</b>	<b>7,398</b>	<b>7,398</b>

Short term debtors and creditors are carried at cost as this is fair approximation of their value.

### 35. Nature and Extent of Risks Arising from Financial Instruments

The Authority's activities expose it to a variety of financial risks:

**Credit Risk:** The possibility that other parties might fail to pay amounts due to the Authority.

**Liquidity Risk:** The possibility that the Authority might not have funds available to meet its commitments to make payments.

**Market Risk** The possibility that financial loss might arise for the Authority as a result of changes in such measures as interest rates and stock market investments.

**Foreign Exchange Risk:** The possibility that financial loss might arise for the Authority as a result of changes in the exchange rate (GBP and Euro).

The Broads Authority's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the resources available to fund services.

#### **Credit Risk**

Credit risk arises from deposits with banks and financial institutions, as well as credit exposures to customers. Deposits are only made in line with the Treasury Management Strategy which requires that deposits are not made with banks and financial institutions unless they are highly rated. Therefore, the Broads Authority does not consider there to be any quantifiable risk in relation to investments.

The Authority's standard terms and conditions for payment of invoices are 30 days from invoice date. The Authority does not allow credit for customers. At 31 March 2023, a large amount of invoices were overdue as at 31 March 2023 (DEFRA £467k and Natural England £184k). The majority of this income was received in early 2023/24 and no bad debt provision is required.

#### **Liquidity Risk**

A one-year funding agreement from DEFRA means the Broads Authority has some certainty over 2023/24. Longer term uncertainty still remains and future changes in government brings further uncertainty whether future multi-year funding will be available. Given the significant cash balances there is no significant risk that it will be unable to meet its commitments under financial instruments. All financial liabilities are due to be repaid within one to five years with the exception of the 20-year PWLB loan. Therefore, there is no risk of having to borrow at unfavourable rates in future to replenish borrowings.

#### **Market Risk**

With the exception of the PWLB loan, the Broads Authority is debt free. Excess cash is invested at variable or fixed money market rates depending on forecasts for interest rates under the period of review.

#### **Foreign Exchange Risk**

The Authority's Annual Investment and Capital Financing Strategy for 2023/24 states that if the Authority enters into any contractual arrangements above £100,000 which involve foreign currency, the advice of the Director of Finance will be sought on the advisability of hedging the exchange risk before entering into the contract.

### 36. Navigation Income and Expenditure Account

2021/22 Gross expenditure £000	2021/22 Income £000	2021/22 Net expenditure/ (income) £000	Description	2022/23 Gross expenditure £000	2022/23 Income £000	2022/23 Net expenditure/ (income) £000
2,764	(26)	2,738	Operations	3,018	(21)	2,997
645	(204)	441	Strategic Services	615	(104)	511
781	(14)	767	Finance & Support Services	838	(13)	825
51	0	51	Corporate Items	54	0	54
0	(3,703)	(3,703)	Navigation Income (Tolls)	0	(3,811)	(3,811)
<b>4,241</b>	<b>(3,947)</b>	<b>294</b>	<b>Cost of services (subtotal)</b>	<b>4,525</b>	<b>(3,949)</b>	<b>576</b>
		0	(Gains)/Losses on the disposal of non-current assets			(9)
		144	Financing and investment income and expenditure			93
		0	Donated Asset			0
		<b>438</b>	<b>(Surplus) or deficit on provision of services (subtotal)</b>			<b>660</b>
		(228)	(Surplus) or deficit on revaluation of fixed assets			(53)
		(2,456)	Actuarial (gains)/losses on pension assets/liabilities			(5,880)
		(2,684)	Other comprehensive income and expenditure (subtotal)			(5,933)
		<b>(2,246)</b>	<b>Total comprehensive income and expenditure</b>			<b>(5,273)</b>

### 37.Going Concern

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 (the Code), which is based upon International Financial Reporting Standards (IFRS), as amended for the UK public sector. The accounts have been prepared on the going concern basis.

In carrying out its assessment that this basis is appropriate, made for the going concern period to 31 March 2025, management of the Authority have undertaken forecasting of both income and expenditure, the expected impact on reserves, and cashflow forecasting.

Our most recent year-end balances, as reported in these statements are as follows:

Date	General Fund	Navigation Fund	Earmarked reserves
31/03/23	£0.611m	£0.612m	£1.223

Our expected General/Navigation Fund and Earmarked Reserve position has a predicted balance of £0.873 million and £0.558 million at 31 March 2025 This remains above our minimum level of balances as previously set by our Director of Finance of £0.888 million.

Our cash flow forecasting and assessment of the adequacy of our liquidity position demonstrates positive cash balances throughout the going concern period, and no expectation of external borrowing.

The key assumptions within this forecast include a £1,925 per FTE pay increase for 2024/25, as negotiated by the National Joint Council (NJC), this is consistent with the award in 2022/23 and 2023/24. We have considered if a higher increase is negotiated above £1,925, and the above projections would not be significantly affected with both minimum levels of reserves and liquidity remaining through the same period.

On this basis, the Authority have a reasonable expectation that it will have adequate resources to continue in operational existence throughout the going concern period maintaining the provision of its services. For this reason, alongside the statutory guidance, we continue to adopt the going concern basis in preparing these financial statements.

## Glossary of Terms

### **Accounting period**

The period of time covered by the accounts, a period of twelve months commencing on 1 April. The end of the accounting period is the Balance Sheet date.

### **Accounting policies**

The basis on which an organisation's financial statements are based to ensure that those statements 'present fairly' the financial position and transactions of that organisation. Accounting concepts include 'materiality', 'accruals', 'going concern' and 'primacy of legislative requirements'.

### **Accruals**

Sums included in the final accounts to recognise revenue and capital income and expenditure earned or incurred in the financial year, but for which actual payment had not been received or made as at 31 March.

### **Actuarial gains and losses**

These may arise on both defined benefit pension scheme liabilities and assets. A gain represents a positive difference between the actuarial assumptions and actual experience (e.g. liabilities during the period were lower than estimated). A loss represents a negative difference between the actuarial assumptions and actual experience (e.g. liabilities during the period were higher than estimated).

### **Amortisation**

The measure of the wearing out, consumption, or other reduction in the useful economic life of an intangible long-term asset.

### **Amortised cost**

This is cost that has been adjusted for amortisation.

### **Asset**

An item owned by the Authority which has a value, for example, premises, vehicles, equipment, cash.

### **Budget**

The statement of the Authority's policy expressed in financial terms usually for the current or forthcoming financial year. The Revenue Budget covers running expenses (see also: revenue income and expenditure), and the Capital Budget plans for asset acquisitions and replacements (see also: capital income and expenditure).

### **Capital income and expenditure**

Expenditure on the acquisition of a long-term asset, which lasts normally for more than one year, or expenditure which adds to the life or value of an existing long-term asset.

### **Capital financing**

Funds raised to pay for capital expenditure. There are various methods of financing capital expenditure including borrowing, leasing, direct revenue financing, usable capital receipts, capital grants, capital contributions, revenue reserves and earmarked reserves.



**Cash equivalents**

These are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Cash equivalents are held for the purpose of meeting short term cash commitments rather than for investment purposes.

**Chartered institute of public finance and accountancy (CIPFA)**

The Chartered Institute of Public Finance and Accountancy (CIPFA) is the professional accountancy institute that sets the standards for the public sector. CIPFA publishes the Accounting Codes of Practice for local government.

**Code of practice on local authority accounting (the Code)**

Based on International Financial Reporting Standards, the Code aims to achieve consistent financial reporting between all English local authorities and National Park Authorities. It is based on generally accepted accounting standards and practices.

**Community assets**

Community assets are assets that the Authority intends to hold for an unlimited period of time, have no determinable finite useful life and may have restrictions on their disposal.

**Contingent liabilities**

Potential costs that the Authority may incur in the future because of something that happened in the past.

**Creditors**

Amounts owed by the Authority for goods and services provided for which payment has not been made at the end of the financial year.

**Current value**

This is the cost of an asset if bought in the current year.

**Debtors**

Sums of money due to the Authority but not received at the end of the financial year.

**Deficit**

Arises when expenditure exceeds income or when expenditure exceeds available budget.

**Depreciation**

The measure of the wearing out, consumption, or other reduction in the useful economic life of a long-term asset.

**Expected return on pension assets**

For a funded defined benefit scheme, this is the average rate of return, including both income and changes in fair value but net of scheme expenses, which is expected over the remaining life of the related obligation on the actual assets held by the scheme.

**Fair value**

The price at which the Authority could buy or sell an asset in a transaction with another organisation, less any grants received towards buying or using that asset.

**Financial asset**

A right to future economic benefits.

**Financial instrument**

Any contract that gives rise to a financial asset in one organisation and a financial liability in another.

**Financial liability**

An obligation to transfer economic benefits.

**Finance lease**

A lease which transfers all of the risks and rewards of ownership of a long-term asset to the lessee. Where these leases are entered into, the assets acquired have to be included with the Authority's long-term assets in the balance sheet at the market value of the asset involved (see also: operating lease).

**Long term assets**

Assets that yield benefits to the Authority and the services it provides for a period of more than one year.

**Government grants**

Grants paid by the Government. These can be for general expenditure or a particular service or initiative.

**Historic cost**

The cost of an asset when originally bought.

**IAS19 retirement benefits**

An International Financial Reporting Standard which requires local authorities to reflect the true value of the assets and liabilities relating to the Pension Fund in their financial statements.

**Impairment**

A reduction in the value of a long-term asset to below its carrying amount in the Balance Sheet. Impairment of an asset is caused either by a consumption of economic benefits e.g. physical damage (fire at a building) or a deterioration in the quality of the service provided by the asset, or by a general fall in prices of that particular asset or type of asset.

**Infrastructure assets**

Long term assets that are inalienable, expenditure on which is recoverable only by continued use of the asset created. Examples of infrastructure assets are highways and footpaths.

**Intangible assets**

Intangible assets are non-financial long-term assets that do not have physical substance but are identifiable and are controlled by the Authority through custody or legal rights.

**International financial reporting standards (ifrs)**

International Financial Reporting Standards (IFRS) are issued by the International Accounting

Standards Board. All local authorities apply international accounting regulations when preparing accounts. The Authority's accounts follow these standards where they apply to local authorities.

**Investment properties**

Assets that the Authority owns but which are not used in the direct delivery of services.

**Liability**

An obligation to transfer economic benefits. Current liabilities are usually payable within one year.

**Market price**

This is the price at which another organisation is prepared to buy or sell an asset.

**Minimum revenue provision (mrp)**

The minimum sum charged to the Authority's revenue account each year to provide for the repayment of loans.

**Net book value**

The amount at which long term assets are included in the Balance Sheet, i.e. their historical costs or current value less the cumulative amounts provided for depreciation.

**Non-distributed costs**

These are specific overheads relating to unused assets and certain pension costs for employees' service in previous years. These are not allocated to service departments because they do not relate to the in-year cost of providing the service.

**Operating lease**

A lease whereby the ownership of the asset remains with the leasing company and an annual rent is charged to the relevant service. The assets involved are not included within the Authority's long-term assets in the balance sheet (see also: finance lease).

**Outturn**

The actual amount spent in the financial year.

**Pension fund**

A fund which makes pension payments on retirement of its participants.

**Provision**

An amount set aside to provide for a liability, which is likely to be incurred, but where the exact amount and the date on which it will arise are uncertain.

**Reserves**

An amount set aside for a specific purpose in one financial year and carried forward to meet expenditure in future years.

**Revenue income and expenditure**

Expenditure which relates to day to day expenses, such as salaries and wages, general

running expenses and the minimum revenue provision. Revenue income includes charges made for goods and services.

**Surplus**

Arises when income exceeds expenditure or when expenditure is less than available budget.

**Value added tax (vat)**

A tax on consumer expenditure, collected on business transactions at each stage in the supply, but ultimately borne by the final customer.

**Variance / variation**

A difference between budgeted income or expenditure and actual outturn, also referred to as an 'over-' or 'underspend'.

# Broads Authority

29 November 2024

Agenda item number 13

## Broads Authority Act 2009 Provision- Removal of Wrecks

Report by Director of Operations

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### Purpose

This report sets out a proposal for redefining the listed criteria for ‘Unserviceable Vessels’ in relation to the removal of wrecks (Norfolk and Suffolk Broads Act 1988 Schedule 5 (12) (1) as amended by the Broads Authority Act 2009.

### Broads Plan context

Broads Plan Theme C: Maintaining and enhancing the navigation.

C2: Maintain existing navigation water space and develop appropriate opportunities to extend access for various types of craft.

C4: Maintain and improve safety and security standards and user behaviour on the waterways

### Recommended decision

Adoption of the revised criteria for unserviceable vessels as set out in paragraph 5.4.

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# 1. Introduction

- 1.1. Post the COVID-19 National Lockdowns (March 2020 – June 2020, January 2021—July 2021), there has been an increase of vessels used as primary residences on the Broads waterways. Most of these residents do so in full compliance. However, factors like the cost-of-living crisis, lack of affordable housing, high costs and scarcity of permanent moorings, transport costs and rising utility bills have also seen an increase in non-compliant vessels, several of which lie scattered about the system, unmaintained and left to decay.
- 1.2. These non-compliant vessels significantly drain the Authority's limited resources, especially when left on 24-hour moorings, stranded on land after a tide, or sunken due to water egress or decaying hulls. The Authority also receives regular calls to Broads Control and complaints to the Rangers from other waterways users asking, "What are we doing about the unsightly, abandoned, unsafe, non-compliant vessels?"
- 1.3. The Broads Authority is clear about issues relating to the public perception of non-compliant boats: the aesthetics of a vessel are not a factor when reviewing a vessel's compliance.
- 1.4. A compliant vessel is one that:
  - Has a registered owner.
  - Has registration numbers correctly displayed.
  - Has a minimum of third-party insurance.
  - Has paid the correct toll.
  - Has a current Boat Safety Scheme Certificate.
  - If used as a primary residence, the vessel has an approved permanent mooring, abides by the constant cruising rules, and does not remain on Authority moorings longer than 24 hours.

# 2. Broads Authority Terminology

- 2.1. Schedule 5 (12) (1) of the Norfolk and Suffolk Broads Acts states:

The Authority may raise, remove or destroy any vessel which has been sunk, stranded or abandoned [**or which is unserviceable**], which was added by the Broads Act 2009.

  - (a) in any waterway within the navigation area; or
  - (b) at any place other than in the Haven, where it will, in the opinion of the Authority, affect navigation within the navigation area or the Haven.
- 2.2. Below, are additional definitions as used by the Broads Authority:

SUNK - A vessel that has taken on water, so it is no longer fully buoyant, with water ingress into the cabin or superstructure. The vessel may be submerged or resting on the riverbed.

STRANDED - An unaccompanied craft without the means to move, left aground or beached.

ABANDONED - A vessel with no traceable registered keeper.

NB: The Broads Authority's definition of abandoned is critical to understand, as it is defined within the 1988 Act. So even if a vessel is uncared for, stranded, sunken, and appears to be discarded, it is only classified as 'abandoned' if it has no traceable registered keeper.

2.3. The Broads Act 2009 18 (a) (b) defines 'unsafe' vessels as:

(a) the vessel does not comply with any standards applicable to the vessel; or

(b) a person has been convicted of an offence under this Act, or the 1988 Act, or any byelaw of the Authority, in respect of the vessel.

and the Authority is satisfied after taking advice where appropriate from a person qualified to examine or assess compliance with any standards imposed under section 12 that the non-compliance or the circumstances which resulted in the conviction, as the case may be, continues or continue to give rise to a danger to any person or any property, or risk of pollution, from the vessel.

2.4. Therefore, the act defines an 'unsafe vessel' as a craft that does not comply with the standards applicable to it, such as the Boat Safety Scheme.

2.5. However, an unstable vessel with poor hull integrity or other safety issues may not fall into the "unsafe vessel" category. Therefore, an additional clause of unserviceable was added for this circumstance.

### 3. Unserviceable Vessel

3.1. Schedule 7 (10) (6) of the Broads Authority Act 2009 amended Schedule 5 (12)(1) of the Norfolk and Suffolk Broads Act 1988 and extends the powers relating to the Removal of Wrecks to include the term unserviceable.

3.2. The term 'unserviceable' is not defined in the Act. Still, it was explicitly included to encompass situations where vessels may not be classified as "unsafe vessels" as defined by the wording in Section 18 of the Broads Authority Act 2009.

### 4. Defining Unserviceable Vessel

4.1. In March 2013, the Boat Safety Management Group (BSMG) members suggested the development of a robust definition for unserviceable so that the total weight of the Removal of Wreck powers could be applied, and they offered these words:

“A vessel is unserviceable when the vessel no longer fulfils its function adequately or is unfit for its intended use, and the vessel has or is likely to have an adverse effect on the ease, convenience or safety of the navigation or the safety of persons or property in the navigation area or to cause pollution.”

4.2. Examples of when this definition would apply were also provided and were as follows:

Vessels which are demonstrating:

- Instability, e.g. overloaded, improper loading or lack of sufficient freeboard.
- Missing or inoperable bilge water removal system.
- Flooding or uncontrolled leaking into any space.
- Burnt-out vessel.
- Missing or inoperable watertight closures.
- Holed or decaying hulls.
- Immobilised or waterlogged.

4.3. The BSMG definition and criteria list was agreed at the Broads Authority on 11 July 2014.

## 5. Revisions to Unserviceable Vessel Criteria

5.1. When the unserviceable vessels criteria were first introduced in 2014, the Broads' waterways had a scattering of vessels which fell between unsafe and unserviceable, but fast forward to 2024, and we face a different situation. The number of non-compliant vessels is increasing, and these vessels are traded between waterway users, so seeing a flotilla of non-compliant vessels, often trespass mooring, is a common sight. These vessels are purchased as a 'doer-upper' or a side project. Boat repairs, spares, and maintenance are expensive, skilled, and time-consuming activities, so many of these vessels fall further into disrepair and never fulfil the potential the new owner envisaged.

5.2. The proliferation of non-compliant vessels represents a serious hazard on our waterways; those that do not sink can attract nefarious activity. They are further stripped of parts or become loose from their moorings, creating navigational hazards or waterway obstructions. In time, many sink, creating additional problems and costs for the Authority, which must remove them.

5.3. As a fact-finding exercise, the Yare Ranger Team surveyed non-compliant vessels using the existing 'unserviceable vessel criteria' to see if it could expedite the removal of these vessels within a small geographical location. Of the twelve known non-compliant vessels reviewed, only one met the existing unserviceable definition made in 2014.



- 5.4. The unserviceable definition is for the Broads Authority to define and it has been re-drafted using advice and expertise from the Boat Safety Management Group (BSMG).

The criteria have been expanded to read as follows:

- a. Instability, e.g. overloaded, improper loading or lack of sufficient freeboard.
- b. Missing or inoperable bilge water removal system.
- c. Flooding or uncontrolled leaking into any space.
- d. Burnt out vessel.
- e. Missing or inoperable water-tight closures.
- f. Holed or decaying hulls.
- g. *Immobilised or waterlogged (immobilised means any maintenance, repair work, defect or deficiency that means that a vessel's engine(s) are not available for safe movement for more than 28 days within the navigation area).*
- h. *Poor hull integrity, meaning the vessel is not watertight or weathertight.*
- i. *Hull structurally unsafe, including vessels where the hull flexes or twists when underway or when boarding the vessel, rot in the superstructure, the hull has warped, and the transom core has signs of rot.*
- j. *No secure fixing on the vessel, such as cleats capable of securing it alongside a mooring.*
- k. *Unsanitary conditions, such as harmful or hazardous substances, including mould, throughout the vessel, long-term sanitation issues, and proliferation of sharps.*
- l. *Vessel leaking fuel or other pollutants into the bilge or the waterways.*

The BSMG was consulted on 21 October 2024 and recommended criteria g to l (shown in italics). The Navigation Committee was consulted on 7 November 2024 and they unanimously agreed to support the updated criteria.

- 5.5. One or more of the above must be applied to meet the unserviceable vessel criteria.

## 6. Existing Powers relating to Unsafe Vessel

- 6.1. The Broads Authority already has powers to remove unsafe vessels (Broads Authority Act 2009 Section 19 & 20). See section 2.3. However, these powers are limited and do not fully address non-compliant vessel issues.

- 6.2. For example, if a vessel has a current Boat Safety Scheme certificate<sup>1</sup> (BSS), it cannot be classed as unsafe unless it is re-assessed by a qualified Boat Examiner and fails. This assessment would be at the Authority's expense.
- 6.3. If the vessel fails the re-test, the Authority can seek to reclaim the expenses that occurred; if the vessel passes, the cost will remain with the Authority.
- 6.4. Under existing powers and following a failed reassessment, the Authority can undertake the repairs needed to make the vessel safe and compliant for our waters.
- 6.5. The Authority would then rely on the vessel owner to repay the Authority's costs or use the Courts to reclaim the expenditure. This approach has significant financial implications and would place an expensive burden upon the navigation expenditure.

## 7. Economic, Social and Environmental Implications

- 7.1. The removal of wrecks from within the navigation is an increasingly expensive activity, with costs often rising due to the vessels being sunken, meaning specialist plants and equipment is needed to raise and remove the vessel safely. Additional plant and equipment mean extra resources are needed, again elevating the Authority's costs. Using the 'unserviceable' meaning within the Removal of Wrecks powers will enable the Authority to be proactive and work with the registered keeper to remedy the defects. However, if that process fails, the vessel can be removed while afloat.
- 7.2. Many residential boaters enjoy the broad waters year-round, adhere to the rules governing moorings, and comply with safety standards (Insurance and Boat Safety Scheme Certification), but non-compliance is on an upward trend. Rangers are increasingly dealing with vessels and owners with complex needs and referrals to the River Chaplaincy and housing services, as well as vessels left on trespass mooring and appearing to be uncared for, occupying time that could be spent patrolling. Again, applying the unserviceable vessel criteria will address some of these issues.
- 7.3. A further complication to unserviceable vessels is the environmental risk they pose if left unmaintained and uncared for any extended duration. This was experienced at the Griffin Lane Dockyard when the Authority was breaking up an abandoned vessel, an unnoticed contaminated bilge tank was punctured, resulting in heavy oils leaking out. Fortunately, our strict oil spill containment protocols were in place, which prevented the oil from getting into the water course. But because of this 'near miss' we have constructed a bespoke vessel breaking area at the dockyard to address the growing number of boats needing this service, which is bunded and contains contamination containment

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<sup>1</sup> A current BSS certification is valid for four years, if the vessel has extensive works which effect the elements assessed within the BSS criteria the vessel owner is expected to have the craft re-tested.

## 8. Conclusion

- 8.1. The 'unserviceable vessels' addition to the removal of wrecks process, provided by the Broads Authority Act 2009, bridges the gap between unsafe and non-compliant vessels. It also puts the onus back on the registered keeper of the vessel to ensure all standards needed to have a vessel on Broads waters are complied with.
- 8.2. The re-drafted criteria have been supported by the Boat Safety Management Group and the Navigation Committee before coming to the Authority for a decision.
- 8.3. If adopted by the Authority, the 28-day notification and chance to repair or fix the vessel's defects will be applied. This allows the registered owner to address the items that made the vessel unserviceable within the set timescale.
- 8.4. Vessels where the defects are not remedied to make the craft compliant after the issue of a 28-day notice (under the removal of wrecks procedure) will be removed and disposed of by the Authority. If the unserviceable vessel has any latent value, the 2009 Act allows the Authority to sell the craft and deduct expenses to cover the recovery, removal and storage costs. Any excess funds from the sale would be issued to the registered keeper.
- 8.5. The long-term effect of applying the unserviceable vessel powers is expected to be like that of the Ministry of Transport test (MOT). The MOT's exacting standards and regular application have removed unroadworthy and 'banger' style vehicles from the highways. In time, non-compliant vessels will be significantly reduced from our waterways, bringing safety improvements, reducing incidents and saving staff resources dealing with the issues these vessels create. A message will be communicated that all are welcome on the Broads if their craft meets the criteria set by the Broads Authority, designed to maintain high safety standards.

Author: Rob Rogers

Date of report: 09 October 2024

Background papers: Update on Broads Authority Act 2009 Provision Removal of Wrecks, Broads Authority 11 July 2014.

[Broads Plan](#) strategic objectives: Theme C.

# Broads Authority

29 November 2024

Agenda item number 14

## Principle and Effectiveness of Body Worn Cameras

Report by Director of Operations

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### Purpose

This report reviews the outcomes from the body worn camera trial, conducted over the summer of 2024, and proposes that they should not be rolled out to front line staff carrying out byelaw enforcement.

### Broads Plan context

C4 - Maintain and improve safety and security standards and user behaviour on the waterways.

### Recommended decision

In the light of the findings from the consultation and the trial the Authority resolves not to roll out body worn cameras to front-line staff carrying out byelaw enforcement.

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## 1. Introduction

- 1.1. Following advice from the Health and Safety Committee, who observed a rising trend in the reports of violence and aggression against Broads Authority staff, a trial of Body Worn Cameras (BWC) was held during July and August 2024.
- 1.2. The BWC trial was held during the busiest period on the Broads waterways and five cameras were provided, free of charge, along with access to camera software, to allow downloading and management of the captured data, supplied from Reveal Media Ltd.
- 1.3. The cameras were used by the Ranger Service (swapped between the teams) and by the Norwich Yacht Station Quay Ranger. The BWC's were clearly displayed for the duration of the staff working day.
- 1.4. The cameras tested were supplied by Reveal Media Ltd, the largest supplier of body worn devices who supply the Police Service, Armed Forces and other organisations like the Environment Agency and Parking Enforcement Companies. The D-Series camera has a 14-hour battery life, is rugged, with one-touch recording and a wide-angle camera capable of recording in low light and with audio.

## 2. Process

- 2.1. Prior to any recording devices being deployed, a Data Protection Impact Assessment (DPIA) was carried out as per guidance from the Information Commissioners Office (ICO) by the Authority.
- 2.2. Processing of highly sensitive personal data is only lawful in two cases:
  1. There is consent by the data subject for law enforcement purposes and at the time the data processing carried out by the competent authority has an appropriate policy in place.
  2. The processing is strictly necessary for law enforcement purposes and meets at least one of the conditions in Schedule 8 of the Data Protection Act 2018.
- 2.3 The Broads Authority has a lawful basis concerning its law enforcement role in enforcing the byelaws, consistent with point 2 above, including meeting at least one criterion under schedule 8 of the Data Protection Act 2018, for the lawful processing of sensitive data, namely “1 (a) is necessary for the exercise of a function conferred on a person by an enactment or rule of law...”.
- 2.4 In addition to the DPIA, a Body Worn Camera Policy was developed, a FAQ and we undertook a public consultation<sup>1</sup> period, which ran from July to the end of September 2024, to comply with best practice.
- 2.5 We also developed an evaluation criteria format which captured responses to key questions:
  - Did the visibility of the BWC affect the situation?
  - Describe the reason for image capture?
  - Did the D3 BWC influence the person(s) behaviour?
  - Did the BWC give you added confidence to deal with the situation?
  - Having used a BWC would you want it to be a permanent piece of safety equipment?
  - Did wearing the BWC, when NOT recording generate comments from the public?

## 3. Feedback

- 3.1. The cameras were used across the northern and southern Ranger areas, and seventeen Rangers were able to wear the cameras whilst on duty. One camera was provided to Norwich Yacht Station Quay Ranger.

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<sup>1</sup> The Public Consultation received five responses, all five were supportive of the Authority’s trial and no objections were received.

- **Did the visibility of the BWC affect the situation**

Only one response was received, explaining that the BWC did influence the situation. This was to inflame the tension of the situation and led to the person not wishing to speak to the Ranger. The other responses all stated that members of the public seemed to notice but were not concerned by the staff wearing a body worn camera.

- **Describe the reason for image capture**

BWC were activated on three occasions, to capture a speeding vessel, whilst interacting with habitual overstayers and to capture an obstruction to navigation. A BWC was also used to record an interview under caution.

During the trial period none of the cameras were deployed with Rangers who encountered a violent or abusive situation.

- **Did the D3 BWC influence the person(s) behaviour**

Of the seventeen Rangers' returns, only one response stated that the BWC influenced the persons behaviour and their response to the camera was negative and it inflamed the situation. Sixteen responses stated that the BWC had no impact on their interactions.

- **Did the BWC give you added confidence to deal with the situation**

Three responses stated that having a BWC did give them added confidence, mainly that it would remove any disagreements in the interaction as the real event could be recorded, especially over who said what. But most responses said that the BWC did not affect how they felt whilst dealing with enforcement issues.

- **Having used a BWC would you want it to be a permanent piece of safety equipment**

Although the Senior Ranger Team could see the wider benefits of the BWC, especially when conducting interviews under caution, the overwhelming response from the Ranger service was that a BWC was not needed.

- **Did wearing the BWC, when NOT recording generate comments from the public**

Before the BWC trial was instigated the public perception and how Rangers wearing kit normally seen on Police Service personnel, was a concern. National Parks are not generally associated with overt surveillance equipment. But the response from Rangers was that the public, although curious were not worried or concerned by staff wearing cameras. A few commented upon the costs and where the money was coming from, a few comments were noted stating surprised at the need for BWC trial, but overall, the BWC went unnoticed and uncommented upon

## 4. Costs

- 4.1. The Cameras are costed in a similar way to mobile phone contracts, whereby you pay a regular fee, dependent on the camera specification and any extras (constant live recording, night vision, style and type of camera mounting etc). Also, economy of scales applies, whereby the more cameras you order, the more extras you specify, the better the price.
- 4.2. Basing our requirements on personally allocated cameras for all front-line enforcement staff (Rangers and Planning Enforcement, lawful under the Authority's purposes), on a basic D3 and the DEMS360 software to download, store, share and redact data, the BWC would be circa £575 each, (for 25 cameras = £14,475.00 per annum, after three years the cameras become the Authority, but contract and replacement fees would remain).

## 5. Conclusion

- 5.1. Abusive and threatening behaviour against the Broads Authority Staff is not tolerated, but unfortunately this behaviour does occur especially when staff are performing an enforcement role.
- 5.2. Our current mitigations include specific training in dealing with violent and confrontational behaviours, staff can utilise a call back system managed by Broads Control, we maintain a log of sites where additional caution may be needed based on intelligence, we link in with BroadsBeat and attend regular meetings with partnering agencies to share information. Lastly, staff are fully supported if they need to 'walk away.'
- 5.3. The conclusion of the BWC Trial is that this technology would be a '*nice to have*', especially in relation to interviews under caution and when dealing with violent and abusive behaviours, but the Authority's enforcement staff are trained to use techniques that aim to resolve conflict in an amicable way, and the experience of the staff trialling the cameras did not feel the camera technology assisted this process.
- 5.4. The Navigation Committee, at its meeting on 7 November 2024, was consulted on the findings from the trial and supported the officer view that the Broads Authority should not roll out body worn cameras to all front-line staff carrying out byelaw enforcement.

Author: Rob Rogers

Date of report: 07 November 2024

[Broads Plan](#) strategic objectives: C4.

# Broads Authority

29 November 2024

Agenda item number 15

## Local Plan Publication Consultation

Report by Planning Policy Officer

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### Purpose

The Local Plan is ready for pre-submission consultation. This report covers the Local Plan, Habitats Regulation Assessment and Sustainability Appraisal, together with the approach to consultation. The recommendations and timeline all depend on when the new NPPF is released. As such, various scenarios are discussed and it is proposed that there should be some element of delegation.

### Recommended decision

The recommendations are lengthy and reflect the uncertainty about when the new NPPF will be released and what the transition arrangements to the new NPPF and new Local Plan system will be. Three different scenarios are outlined, and members are asked to note that each provides a different recommendation. Only one will be implemented depending on which scenario is implemented.

- i. It is recommended that the Local Plan, HRA and SA be endorsed for consultation.
- ii. It is recommended that the approach to consultation is endorsed.
- iii. **Scenario 1:** if the new NPPF is not received by 14 February 2025. It will be presumed that the Local Plan must be submitted by the end of June 2025. The Local Plan would be examined under the current (December 2023) NPPF. Then:
  - a) It is recommended to start the consultation on the Local Plan no later than 14 February 2025.
  - b) The assessment of the comments received, the proposed responses to the comments and the decision to submit the Local Plan to the Planning Inspectorate is delegated to the Director of Strategic Services in consultation with the Chair of the Broads Authority, the Chair of Planning Committee, the Chief Executive, and the Head of Planning.
- iv. **Scenario 2:** if the new NPPF is received by 14 February 2025 and the transition arrangements to be examined under the new NPPF are broadly the same as those proposed in the consultation document, and so too are the transition arrangements to the new Local Plan production system. Then:



- a) The new NPPF will be checked by the Planning Policy Officer, and it is recommended that any minor amendments are made and delegated to be agreed with the Director of Strategic Services in consultation with the Chair of the Broads Authority, the Chair of Planning Committee, the Chief Executive, and the Head of Planning.
  - b) On checking the NPPF, if major amendments are needed to the Local Plan, it is recommended that the amended Local Plan comes back to the Planning Committee and the Broads Authority for agreement to consult.
  - c) It is recommended that comments received and responses as well as agreement to submit the Local Plan to the Planning Inspector comes before Planning Committee at an appropriate future date.
  - v. **Scenario 3:** if the new NPPF is received by 14 February 2025 but the transition arrangements to be examined under the new NPPF and the transition arrangements to the new Local Plan production system are very different to those proposed in the consultation and they are deemed to affect the production of the Local Plan for the Broads. Then:
    - a) It is recommended that consultation will be paused, and an update reported to the Planning Committee with a proposed way forward.
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## 1. Introduction

- 1.1. The Local Plan for the Broads is now ready for Regulation 19 consultation. This stage of consultation is the one prior to submission for Examination by the Planning Inspector.

## 2. Regulation 19 version of the Local Plan

- 2.1. Included at Appendix 1 is a marked-up version of the Local Plan. This is the Publication version marked up with changes that have been made since the Preferred Options consultation. The changes reflect comments received as part of that consultation, general improvements to the wording and formatting and order of the Local Plan, as well as changes because of evidence that has been completed.
- 2.2. It is not intended to consult on this marked up version of the Local Plan; a 'clean' version will be produced for consultation, but this version will be available for stakeholders and the public to see the changes if they wish.
- 2.3. Some changes are not marked. These changes are general changes, and it was considered easier just to make them rather than marking them up:
  - a) All policies are now 'PUB' (Publication version) rather than 'PO' (Preferred options).
  - b) Removed the wording at the end that referred to the Sustainability Appraisal (SA) summary, alternative options and how used in previous years.
  - c) Added a 'delivering the policy' section to most policies.
  - d) Climate Change checklist amended to one box to fill in rather than a before and after approach.
- 2.4. Questions that we asked in the Preferred Options version have been removed and, where there was a question, a summary of how the topic of that question has or has not been addressed is included. There are a couple of new questions in the Local Plan, and these are marked up. There will be a final spell check. Also, the page numbers of each policy will be added to the list of policies table.
- 2.5. It is acknowledged that the Local Plan is a long document but should be noted that:
  - 1) The red strike through text will be removed in the consultation version.
  - 2) Much of the Flood Risk SPD has been incorporated into the Local Plan.

## 3. Habitats Regulation Assessment (HRA)

- 3.1. A HRA has been produced to assess, inform and support all stages of the Local Plan production. The most recent version relates to the Regulation 19 version of the Local plan and is included at Appendix 2.

## **4. Sustainability Appraisal (SA)**

- 4.1. An SA has been produced to assess, inform and support all stages of the Local Plan production. The most recent version relates to the Regulation 19 version of the Local Plan and is included at Appendix 3.

## **5. Proposed approach to consultation**

- 5.1. The consultation is proposed to run for 8 weeks. Dates are to be confirmed (see next section and recommendations).
- 5.2. The consultation will be advertised by emailing everyone on our consultation database. We will put a notice in the EDP as well as provide Parish Councils with information for them to put up on notice boards, advertise on social media or in parish magazines. We will use social media to advertise the consultation.
- 5.3. We will hold consultation drop-in events for people to talk to officers in our usual way, one in the north, one central and one in the south, all held out of normal working hours and one on a Saturday. The precise location will depend on availability as the dates of the consultation are unknown; again, see the next section.
- 5.4. We will look into ways of engaging young people, ethnic minorities and people with a disability when dates of the consultation are known.

## **6. The NPPF, the recommendations and the scenarios**

- 6.1. Members will be aware that a new NPPF is being produced. It was consulted on over the summer and we await the final version. It was expected by the end of the year, but it seems that responses numbered in the thousands and the release could be in the new year. While the proposed changes to the NPPF do not significantly affect the Local Plan for the Broads, it is preferred to have the Local Plan examined under the new NPPF. What will affect the Local Plan for the Broads is the transition arrangements to the new NPPF and the transition arrangements to the new Local Plan production system. Members will recall that the draft transition arrangements for a Local Plan to be examined under the new NPPF were along the lines of holding Regulation 19 consultation a month after the new NPPF has been released. In draft, the transition arrangements to the new Local Plan production system are that Local Plans to be produced under the current Local Plan production system need to be submitted by the end of June 2025, whereas the document that accompanied the NPPF that was out for consultation said this date would be December 2026. What this means for the Broads Authority is that we need to plan for a submission date by the end of June 2025, unless the NPPF is released, and another date is included. That being said, we need to plan to start the consultation by a certain date to hit the June 2025 date in case the new NPPF is not released, or the transition arrangements are not as they are proposed. There are three scenarios that the Authority needs to consider and plan for. These are explained as follows, but first there is a rough timeline to work to.

6.2. The rough timeline is as follows. If the new NPPF is not released, the Local Plan can still be submitted by June 2025, which is what we need to plan for due to the uncertainty.

- 14 February 2025 – start consultation for 8 weeks
- 11 April 2025 4pm – consultation ends
- Give 6 weeks to go through comments and respond. It should be noted that the school Easter Holidays fall during that time. This presumes lots of comments and bringing in other officers to help with responses.
- Liaise with the Chair of Broads Authority, Chair of Planning Committee and Chief Executive, Director of Strategic Services and Head of Planning w/c 26 May 2023.
- Submit soon after. So submitted by end of June 2025.

6.3. **Scenario 1:** the new NPPF is not received by 14 February 2025. It will be presumed that the Local Plan must be submitted by the end of June 2025. This would mean that the Local Plan would be examined under the current (December 2023) NPPF. The timeline set out in 6.2 would need to be met. Various decisions will need to be delegated in the interest of expediency, as set out in the recommendations related to scenario 1.

6.4. **Scenario 2:** the new NPPF is received by 14 February 2025 and the transition arrangements to be examined under the new NPPF are broadly the same as those proposed in the consultation document and so too are the transition arrangements to the new Local Plan production system. This therefore gives more time than scenario 1 (and allows time for decisions by committees so no need for delegation).

6.5. **Scenario 3:** the new NPPF is received by 14 February 2025 but the transition arrangements to be examined under the new NPPF and the transition arrangements to the new Local Plan production system are very different to those proposed in the consultation and they are deemed to affect the production of the Local Plan for the Broads. The repercussions are not known. Officers will have to assess what this means and then respond accordingly.

6.6. Essentially, the situation is complicated and very much uncertain.

## 7. Next steps

7.1. In terms of the immediate next steps, officers will prepare the consultation as much as possible within the confines of the uncertainty set out in this report. Everything will be set and ready to go. The consultation will start as set out in this report.

7.2. In terms of the consultation itself, section 5 of this report sets out the proposed approach to the consultation.

7.3. When the consultation ends (and indeed, during the consultation when comments are received), all comments will be logged and responded to. A schedule of proposed changes will be produced; the Authority cannot change the Local Plan before it is

submitted, but a schedule of proposed changes was produced for the last Local Plan and was welcomed by the Inspector. If major issues are identified, officers will consider how to take the Local Plan forward.

- 7.4. Either through delegation or at a future Planning Committee, depending on the scenario as set out elsewhere in this report, agreement to submit the Local Plan to the Planning Inspector for examination will be sought.

## **8. Submission to the Planning Inspector and what to expect through examination**

- 8.1. All the documents produced to support the Local Plan, and the Local Plan itself, will be sent to the Planning Inspector. An Inspector will be appointed, and they will start to work through the Local Plan and related issues. It is likely we will be written to, explaining how the Inspector will proceed. We will then get many matters, issues and questions to respond to. Hearings will be held, which may be online or in person and it is likely that some further work may be identified by the Inspector for the Authority to complete. There will be modifications to the Local Plan, and these will be consulted on. A final report will be produced. Assuming the Local Plan is found sound, it will then be adopted by resolution of the Broads Authority. All of this could take around a year or so, depending on the issues identified and other workloads of the Inspector and of course summer holidays.

## **9. Potential issues that could arise**

- 9.1. As part of the Regulation 19 Local Plan, we are holding a call for sites. Sites may come forward through that and we will need to assess their appropriateness for allocation, and we would liaise with the Inspector.
- 9.2. Members will be aware that we are not likely to meet our housing need. We would have completed three calls for sites, allocated appropriate sites that we can and would have duty to cooperate agreements in place, but meeting housing need is a priority for the Government.
- 9.3. Meeting the Gypsy and Traveller need in Great Yarmouth Borough may be an issue for both the Authority and Great Yarmouth Borough Council.
- 9.4. The proposed policies do set a high bar for various topic areas, such as development on peat. The Local Plan proposed 20% BNG, M4(2) on all dwellings and off-site affordable housing contributions on a lower threshold than currently.
- 9.5. There may of course be other issues raised through the consultation and the examination, but this is the nature of Local Plan production – there will be debates and some stakeholders may not support some policies. That is for the examination to assess and determine the way forward.

## 10. Planning Committee endorsement

- 10.1. The Local Plan was discussed at November Planning Committee and the recommendations endorsed.
- 10.2. Some changes to the Renewable Energy Policy (PUBDM21) were proposed by officers and circulated to Planning Committee members by email. Two minor comments were received and have been taken on board. The amended policy is included in the Regulation 19 version of the Local Plan.

## 11. Changes since November Planning Committee

- 11.1. The following changes have been made to the Local Plan since Planning Committee:
  - 6.7 – added reference to other SPDs that are relevant.
  - Throughout – amended reference to the Design Guide to refer to it as an SPD and it not being part of the Local Plan.
  - Clarified that Coast SPD will still be in place on adoption of the Local Plan.
  - Labelled all maps.
  - Some amendments to PUBDM21 policy on renewable energy.

## 12. Financial implications

- 12.1. During the consultation, costs will be incurred through printing, press notice and hiring of venues.
- 12.2. The examination itself is a large expense that the Authority will need to meet. Experts may also need to be called in to assist in justifying our approach to policies. We do budget for the examination in the years between examinations.
- 12.3. There will then be printing and press notice costs for the main modifications' consultation – drop in events would not be held for that consultation stage.

Author: Natalie Beal

Date of report: 08 November 2024

Appendix 1 – [Local Plan for the Broads Publication \(Regulation 19\) version](#)

Appendix 2 – [Habitats Regulations Assessment](#)

Appendix 3 – [Sustainability Appraisal](#)

# Broads Authority

29 November 2024

Agenda item number 16

## Reedham Neighbourhood Plan- Adoption

Report by Planning Policy Officer

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### Purpose

The Reedham Neighbourhood Plan has been examined and subsequently subject to a referendum on 12 September 2024. The Plan is now ready to be made/adopted.

### Recommended decision

It is recommended that the Reedham Neighbourhood Plan be made/adopted.

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## 1. Introduction

- 1.1. The submitted Reedham Neighbourhood Plan was approved by the Broads Authority's Planning Committee in October 2023. This was followed by a statutory publication period between Wednesday 18th October to Wednesday 29th November, in which the Plan and its supporting documents were available to the public and consultation bodies online at [Reedham Neighbourhood Plan](#).
- 1.2. During the publication period, representations were received from various organisations/individuals. The representations may be viewed, together with the late representations, via the following links: [Reedham Neighbourhood Plan](#).
- 1.3. These representations were submitted, along with the Neighbourhood Plan and supporting information, to the independent Examiner, Mr Andrew Ashcroft. The examination was conducted via written representations during late 2023/early 2024 (the Examiner deciding that a public hearing would not be required).
- 1.4. Legislation directs that an Examiner considers whether:
  - a) the draft plan meets the [basic conditions of a Neighbourhood Development Plan](#);
  - b) the draft plan complies with the definition of a Neighbourhood Development Plan and the provisions that can be made by such a plan;
  - c) the area for referendum should extend beyond the neighbourhood area; and
  - d) the draft plan is compatible with the Convention rights.

## 2. The Examiner's Report

- 2.1. The [Examiner's Report on the Reedham Neighbourhood Plan](#) concluded that, subject to amendments (as set out in the report), the Plan can proceed to referendum. The Examiner also concluded that the area of the referendum does not need to be extended beyond Reedham.

## 3. Referendum

- 3.1. The referendum for the Reedham Neighbourhood Plan was held on Thursday 12 September 2024. More than 50% voted in favour of the Plan.

## 4. Planning Committee

- 4.1. At September 2024 Planning Committee, the Reedham Neighbourhood Plan was recommended for adoption/being made.

## 5. Next steps

- 5.1. If both the Broads Authority and Broadland Council make/adopt the Neighbourhood Plan, it becomes part of the Development Plan for the area. The policies have the same weight as Local Plan policies when making decisions.

Author: Natalie Beal

Date of report: 11 October 2024



# Broads Authority

29 November 2024

Agenda item number 17

## Broads Authority Design Guide and Code

Report by Historic Environment Manager

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### Purpose

To inform Members of progress on the Broads Authority Design Guide and Code and seek endorsement for the document to go out to consultation as a Supplementary Planning Document (SPD).

### Broads Plan context

Strategic Objective F4 of the Broads Plan requires that we provide up-to-date planning policy, site-specific allocations and planning guidance to support local community needs and ensure development happens within environmental limits. A key action under F4 is to produce, adopt and promote a new Design Guide and Code for the Broads in line with the NPPF requirements.

### Recommended decision

To endorse the Broads Authority Design Guide and Code for consultation.

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## 1. Introduction

- 1.1. The National Planning Policy Framework (2023) (NPPF) includes a requirement for all Local Planning Authorities (LPAs) to prepare design guides or codes consistent with the principles set out in the National Design Guide (2021) and National Model Design Code (2021). The Government's commitment to the production of design codes by LPAs has been strengthened in the recent Levelling Up and Regeneration Act (2023), which requires all LPAs to have a design code in place covering their entire areas.
- 1.2. The purpose of a Design Code is to provide clarity of design expectations at an early stage in the development process and to ensure that good design is considered at all spatial scales, down to development sites and individual plots. The Design Code should reflect local character and the NPPF specifically states that codes should be grounded in an understanding and evaluation of each area's defining characteristics. Codes should reflect local design preferences and should involve effective community engagement, taking into account national design guidance.
- 1.3. The level of detail and degree of prescription should be tailored to the circumstances and scale of change in each place.

- 1.4. It is intended that the document should be used by anybody proposing new development, to give them an understanding of the key characteristics of built form in the area and guidance on what form new development should take and what is likely to be acceptable. The focus is on both urban design principles, as well as more detailed design (e.g. the elevational treatment of buildings).

## **2. Progress to date**

- 2.1. Work commenced on the document in 2022 when we worked with consultants, Turley, on the first draft of the document. There have been two previous rounds of consultation: the first at the beginning of 2022 prior to work commencing, and the second on the first draft of the document over winter 2022-2023.
- 2.2. Subsequently the document has developed and changes have been made to the Broads Authority Design Guide and Code. This is in response to consultation feedback and changing national and local planning policy and guidance.
- 2.3. The document is arranged in two parts. The first part of the document is the Design Guide, which sets out the characteristics of the main building types and forms of development that we deal with in the Broads (for example, waterside chalets and farm buildings). This is to ensure people understand the context in which they are proposing to develop and to encourage them to consider their surroundings when developing proposals. The second part of the document is the Design Code. This sets out parameters and requirements that must be met when applying for planning permission, with a checklist that should be submitted with planning applications.

## **3. Next steps**

- 3.1. In order to ensure the Design Guide and Code carries sufficient weight in planning decisions, it is proposed that it should be adopted as an SPD.
- 3.2. As such, it is necessary to carry out consultation for at least 4 weeks. It is intended that this should commence in December and will run for 6 weeks to ensure there is sufficient time for respondents to comment, due to the Christmas period.
- 3.3. Comments will then be assessed and responded to and a consultation statement and adoption statement produced.
- 3.4. We will aim for the March 2025 Planning Committee and Broads Authority meetings for adoption. Planning Committee's recommendation will be verbally reported to the Broads Authority, due to the timescales for reports.

## **4. Financial Implications**

- 4.1. There should not be any financial implications for the Authority.

Author: Kate Knights

Date of report: 13 November 2024

[Broads Plan](#) strategic objectives: F4

Appendix 1 - [Draft Broads Authority Design Guide and Code](#)

# Broads Authority

29 November 2024

Agenda item number 18

## Revised Health, Safety and Wellbeing Policy

Report by Director of Operations

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### Purpose

To update Members on the Authority's revised wording in section 2.1.3 of the Health, Safety & Wellbeing Policy.

### Broads Plan context

C4 – Maintain and improve safety and security standards and user behaviour on the waterways

### Recommended decision

To endorse the revised wording in section 2.1.3 of the Health, Safety & Wellbeing Policy.

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## 1. Introduction

- 1.1. At the Broads Authority meeting on 20 September 2024, Members unanimously endorsed the [Revised Health, Safety and Wellbeing Policy](#) with the exclusion of paragraph 2.1.3, which it was agreed would be revised in line with Members' comments and concerns and brought back to the November meeting of the Broads Authority.

## 2. Suggested re-wording

- 2.1. At the Committee meeting, members expressed a preference to change the wording in paragraph 2.1.3 to describe their 'accountability for health and safety matters'; therefore, we suggest:

*"Broads Authority Members play a crucial role in guiding the organisation to provide strong leadership and clear direction on health and safety issues, ensuring that processes and procedures effectively manage safety risks and maintain their integrity."*

To be inserted in paragraph 2.1.3 to replace the original words:

*"The Members of the Broads Authority are responsible for ensuring that the Chief Executive is adequately resourced and supported in achieving compliance with the legal requirements of the Health and Safety at Work Act 1974 and its regulations."*

Author: Rob Rogers

Date of report: 14 November 2024

Background papers: None

[Broads Plan](#) strategic objectives: strategic objectives: C4

Appendix 1 – [Revised Health, Safety and Wellbeing Policy](#)

# Broads Authority

29 November 2024

Agenda item number 19

## General Direction

Report by the Head of Ranger Services

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### Purpose

This report updates the Board on the progress in implementing a General Direction to control the movement of vessels over 24 metres. It also makes clear that the General Direction should include private as well as commercial vessels.

### Broads Plan context

**C4** - Maintain and improve safety and security standards and user behaviour on the waterways.

### Recommended decision

The Board notes the progress in resolving the outstanding issues concerning the General Direction and approves the inclusion of all vessels over 24 metres in length in its scope.

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## 1. Introduction

- 1.1. Following consultation at the Navigation Committee in January this year and with the proposed changes added, the Broads Authority resolved unanimously that a General Direction be put in place, to restrict all commercial vessels over 24 metres from entering the Broads, subject to a risk assessment to see if such vessels could be safely accommodated without a pilot. The intention is now for this to apply to all vessels over 24 metres. This was pending checks on the outstanding questions raised in the report.
- 1.2. The questions raised related to whether the “Open Port Duty” which applies to Harbour Authorities by virtue of the Harbours, Docks and Piers Clauses Act 1847 would prevent the Authority from putting a restriction on vessels. After seeking legal advice, this does not apply as simply put, the Harbours, Docks and Piers Clauses Act 1847 does not apply to the Broads.
- 1.3. A draft General Direction is currently being produced. As is required, the General Direction must be published in the relevant local press, on the Broads Authority website and be sent to the statutory consultees which includes the Navigation Committee. If any of the statutory consultees objects within the stipulated notice

period, minimum 42 days, then the matter shall be referred to the independent person<sup>1</sup> as appointed jointly by the Broads Authority and the statutory consultees.

## 2. Changes to the Pilotage Review

- 2.1. At the Broads Authority meeting held in January 2024, it was resolved that a General Direction be put in place, to restrict all commercial vessels over 24 metres from entering the Broads, subject to a risk assessment to see if such vessels could be safely accommodated without a pilot.
- 2.2. The proposal is to change the General Direction to restrict all vessels over 24 metres from entering the Broads, subject to a risk assessment to see if such vessels could be safely accommodated without a pilot. This is on the basis that private vessel of those dimensions would pose a similar hazard.

## 3. Financial implications

- 3.1. This is a precautionary measure, and it is unlikely that there will be any financial implications.

## 4. Risk implications

- 4.1. This proposal is designed to put in place the necessary safety controls should a vessel greater than 24 metres in length seek to enter the Broads.

Author: Lucy Burchnall

Date of report: 11 November 2024

[Broads Plan](#) strategic objectives: C4

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<sup>1</sup> Paragraph 2 of Schedule 1 to the Broads Act 2009

# Broads Authority

29 November 2024

Agenda item number 20

## Review of Standing Orders for the regulation of Authority proceedings

Report by Senior Governance Officer

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### Purpose

To consider and agree revised Standing orders for the regulation of Authority proceedings.

### Recommended decision

To adopt revised Standing orders for the regulation of Authority proceedings.

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## 1. Introduction

- 1.1. At its meeting on 20 September, the Broads Authority received a [report](#) proposing revisions to the Authority's Standing Orders for the regulation of Authority proceedings ("Standing Orders").
- 1.2. In accordance with Standing Order 17, it was agreed that the proposed revisions stand adjourned without discussion to the next ordinary meeting of the Authority on 29 November.
- 1.3. At the September Authority meeting, Members were invited to contact the Senior Governance Officer with any suggestions or comments on the proposed revisions and I can confirm that none were received. No further changes have been made to the Standing Orders since those originally proposed.
- 1.4. The Risk, Audit & Governance Committee's role includes general oversight of the Authority's governance arrangements and so it was considered appropriate to refer the proposed revisions for review by that committee. Any comments made at the meeting on 27 November will be reported verbally at this Authority meeting.

## 2. Proposed revised Standing Orders

- 2.1. A copy of the proposed revisions was attached to the September Broads Authority report, together with a "clean" version of the new Standing Orders and can be accessed using this [link](#).
- 2.2. It is suggested that the revised Standing Orders come into effect from 1 January 2025.



### 3. Risk implications

- 3.1. The Authority and its decisions could be at risk of challenge, including judicial review, if its Standing Orders are not reviewed to ensure the conduct of Authority proceedings is in accordance with best practice and enables meetings to be conducted efficiently and effectively.

Author: Sara Utting

Date of report: 06 November 2024

# Broads Authority

29 November 2024

Agenda item number 21

## Annual Partnership Register

Report by Senior Governance Officer

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### Purpose

The Broads Authority maintains a register of its key partnerships with external organisations. The latest Corporate Partnerships Register (Appendix 1) is attached for members' information

### Recommended decision

To note the updated Corporate Partnerships Register (Nov 2024).

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## 1. Corporate partnerships

- 1.1. The Broads Authority works in partnership with a wide range of organisations to meet its statutory purposes and deliver the [strategic objectives](#) for the Broads.
- 1.2. These partnerships add value to the Authority's work by helping us to:
  - coordinate and increase project delivery, access new resources, achieve economies of scale and reduce waste and duplication;
  - tackle complex, cross-sector and Broads-wide issues and share risks;
  - build understanding and relationships between different organisations and sectors, and with our stakeholders and local communities;
  - develop new ideas and ways of working; and
  - hold greater influence together than as individual partners.
- 1.3. A 'partnership' refers to an arrangement involving the Authority and one or more external organisations, from any sector, who share responsibility for agreeing and implementing actions to meet common goals. Within each partnership, partners agree a formal structure or identifiable working process, contribute to objectives, share any risk in proportion to the benefits each receives, and share information.
- 1.4. In this context, a partnership does not include a traditional contractual arrangement where the delivery of a service or project has been awarded to a contractor, or to groups of elected members or officers from local authorities and others who come together to discuss strategy or policy. It also excludes ongoing day-to-day contact with statutory agencies whose responsibilities impact on or link closely to our work,

such as Natural England or the Environment Agency. That said, there are occasions when the relationship with such bodies may constitute a partnership arrangement.

## 2. Partnerships protocol

- 2.1. The Authority will only enter into a formal partnership arrangement if it is able to invest the staff time, assets, knowledge, and funding to play a full and constructive role. Before entering into a new arrangement, it will make sure that:
  - the partnership's aims and objectives are clear, and it can be shown how they contribute to the Authority's statutory purposes and objectives;
  - there are clear terms of reference setting out how the partnership proposes to achieve its objectives;
  - the financial responsibilities of the respective parties are clearly established;
  - the partnership represents value for money, and the Authority could not achieve the same outcome more cost effectively;
  - there is a clear exit strategy should the partnership fail to meet its objectives;
  - there is a nominated responsible officer for the Authority; and
  - the need for member involvement in any Partnership Board is considered.
- 2.2. Management Team approval, and full Authority approval in some cases, will be obtained before entering into a new partnership agreement.

## 3. Corporate Partnerships Register

- 3.1. The Register gives details for each partnership including purpose, partners and lead Authority officer, perceived benefits, duration, financial arrangements, tasks and an approximation of the amount of officer time involved in each partnership.
- 3.2. The Management Team reviews the Register on a regular basis and may also commission an evaluation of the internal management and governance arrangements in place for any partnership.
- 3.3. Having reviewed the Register in early November, the Management Team considers that all live partnerships are meeting their original aims and objectives, internal management and governance arrangements are adequate and appropriate, and the partnerships represent value for money.
- 3.4. Since it was last published, there have been two additions to the register, and one scheme has been removed as identified in the register.
- 3.5. A new partnership has been added – Public Sector Co-operation Agreement. Members approved this in November 2021 but it has taken until June 2024 for the

Authority to have the specific practical works example that could kick it off in earnest. The first project was due for commencement on 7 November.

- 3.6. Having reviewed the definition of a partnership, it was agreed to add Whitlingham Charitable Trust (WCT) to the list of live partnerships. The day to day involvement in the management of the Country Park ended in March 2020 but the Authority is still a Member of the Trust and appoints four Trustees.
- 3.7. Officers are reviewing the future status of the River Wensum Strategy Partnership as there has been little, if any, activity since February and no future actions identified. Once confirmation has been received, this partnership will be moved to the list of recently ended partnerships.
- 3.8. In accordance with the protocol, a review was carried out of the Fibreboards partnership, and no areas of concern or requiring remediation were identified.
- 3.9. The updated Register is at Appendix 1 to this report. It will be presented to the Risk, Audit & Governance Committee on 27 November and any feedback will be reported verbally at the Authority meeting.

## 4. Risk implications

- 4.1. Associated risks and mitigation measures are noted in our Corporate Risk Register or operational level Directorate Risk Registers.

Author: Sara Utting

Date of report: 14 November 2024

Appendix 1 – Corporate Partnerships Register (Nov. 24)

## Appendix 1

### Corporate Partnerships Register

The register at Table 1 shows the Broads Authority's corporate partnership arrangements with external organisations. A 'partnership' in this context refers to an arrangement involving the Authority and one or more external organisations, from any sector, who share responsibility for agreeing and implementing actions to meet common goals.

Within each partnership, partners agree a formal structure or identifiable working process, contribute to objectives, share any risks in proportion to the benefits each receives, and share information and good practice. Any significant identified risks to the Authority associated with these partnerships are noted in our Corporate Risk Register or relevant Directorate Risk Registers.

**Table 1**

Corporate Partnerships Register (reported to [RAG 27/11/24](#) & BA [2429/11/2324](#))

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<b>ASSOCIATION OF INLAND NAVIGATION AUTHORITIES (AINA)</b>  <b>Purpose:</b> Represents the collective views of navigation authorities to Government, regulators, other policy makers, funders and stakeholders. Provides information, advice and good practice for managing, operating and developing inland waterways for navigation and wider use.	Gives collective voice greater than sum of constituent members, such as access to senior DEFRA officials and chance to influence policy and regulations.	Ongoing	BA contribution £3,400-710 in <del>2022</del> 2023/2324	Represent issues for Broads navigation  Officer inputs vary, but mainly reading technical papers or sharing information with AINA members A key organisation

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<p><b>Partners:</b> 18 partners including the Canal &amp; River Trust, Environment Agency, BA and National Park Authorities, local government authorities, private canal companies, internal drainage boards, public and charitable trusts.</p> <p><b>BA lead officer:</b> Director of Operations</p>				for the Authority to be involved in.
<p><b>BROADLAND CATCHMENT PARTNERSHIP</b></p> <p><b>Purpose:</b> Steers a catchment approach to source funding, agree targets and deliver practical projects in collaboration. It is an informally constituted partnership.</p> <p><b>Partners:</b> BA, Norfolk Rivers Trust, Environment Agency, Natural England, Water Management Alliance, Anglian Water, Essex &amp; Suffolk Water, NFU, RSPB, <del>Country Land &amp; Business Association</del>, Norfolk Farming &amp; Wildlife Advisory Group, <u>NWT</u>, <u>SWT</u>, <u>The Otter Trust</u>, <u>Norfolk County Council</u>, <u>Wensum Farmers</u>, <u>National Trust</u>, <u>WRE</u>, <u>River Waveney Trust</u>, <u>UEA</u>, <u>BAWAG</u></p> <p><b>BA lead officer:</b> Catchment and Farming Officer</p> <p><b>BROADLAND CATCHMENT PARTNERSHIP</b></p>	Supports catchment-wide project planning and delivery. Partner activities can be co-ordinated to achieve greater impact with collective ability to meet catchment water management challenges.	Ongoing	<p>BA contribution approximately £246k p.a. in officer time</p> <p><a href="#">£15k income from CaBA in agreement with Norfolk Rivers Trust</a></p>	<p>Coordinate partnership</p> <p>0.5 FTE</p>

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<p><b>Purpose:</b> Steers a catchment approach to source funding, agree targets and deliver practical projects in collaboration. It is an informally constituted partnership.</p> <p><b>Partners:</b> BA, Norfolk Rivers Trust, Environment Agency, Natural England, Water Management Alliance, Anglian Water, Essex &amp; Suffolk Water, NFU, RSPB, Country Land &amp; Business Association, Norfolk Farming &amp; Wildlife Advisory Group</p> <p><b>BA lead officer:</b> Catchment and Farming Officer</p>				
<p><b>BROADLAND FUTURES INITIATIVE</b></p> <p><b>Purpose:</b> To develop the future management of flood risk in the Broads area.</p> <p><b>Partners:</b> BA, Environment Agency, Natural England, NFU, RSPB, Norfolk County Council, Suffolk County Council, Water Management Alliance, Coastal Partnership East</p> <p><b>BA lead officer:</b> Director of Strategic Services</p> <p><b>BA members:</b> Matthew Shardlow (<del>Tim Jickells</del><u>Tony Grayling</u>) as reserve) on Elected Members' Forum</p>	Coordination of partner activities to achieve greater impact, with collective ability to meet flood risk management challenges.	Ongoing	Small financial contribution each year to facilitate meetings.	Chair partnership meetings, provide comms support, review technical information, present at events and provide data and guidance. 50 hours p/a
<b>BROADS BEAT</b>	Operational benefits to BA Rangers through practical	Ongoing	Primarily financed by Norfolk Constabulary.	Mainly an information and intelligence sharing

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<p><b>Purpose:</b> Dedicated Police presence for the Broads alongside BA patrols to ensure safety and security on the Broads.</p> <p><b>Partners:</b> Norfolk Constabulary (lead partner), BA, Environment Agency</p> <p><b>BA lead officer:</b> Head of Ranger Services</p>	day-to-day liaison with local Police.		Additional funding discretionary for all other sponsors. BA contribution £2,500 p.a. (2023/24) plus officer time to assist Broads Beat patrols.	partnership. Another key organisation to be linked into.
<p><b>BROADS BIODIVERSITY PARTNERSHIP</b></p> <p><b>Purpose:</b> To steer <u>nature recovery to source funding, agree targets and deliver practical projects in collaboration. It is an informally constituted partnership.</u> <del>biodiversity delivery to source funding, agree targets and deliver practical projects in collaboration. It is an informally constituted partnership.</del></p> <p><b>Partners:</b> <u>Anglian Water, Buglife, British Dragonfly Society, Broads Authority, Broads Society, Butterfly Conservation, Environment Agency, Essex &amp; Suffolk Water, Freshwater Habitats Trust, Natural England, National Farmers Union, National Trust, Non-Native Species Initiative, Norfolk Biodiversity</u></p>	<p><u>Monitors and consults on the Broads Nature Recovery Strategy (BNRS) and its Delivery Plan.</u></p> <p>-</p> <p><u>Supports nature recovery project planning and delivery. Partner activities can be co-ordinated to achieve greater impact, with collective ability to meet nature recovery challenges</u></p> <p><del>Supports nature recovery project planning and</del></p>	Ongoing	Small financial contribution each year to facilitate meetings. Officer time (chairing meeting, updating BBW Strategy and Action Plan)	<p>Review annual action plan.</p> <p>Hold partnership meetings every 3-4 months.</p> <p>45 hours p/a</p>



Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<p><a href="#">Information Service, Norfolk County Council, Norfolk Flora Group, Norfolk Wildlife Trust, Norfolk and Norwich Naturalists' Society, Plantlife, RSPB, Suffolk County Council, Suffolk Wildlife Trust, University of East Anglia, Water Management Alliance, BA, Norfolk Rivers Trust, Environment Agency, Natural England, Water Management Alliance, Anglian Water, Essex &amp; Suffolk Water, RSPB, Norfolk Farming &amp; Wildlife Advisory Group, Norfolk Coast AONB, Norfolk Wildlife Trust, Suffolk Wildlife Trust, Butterfly Conservation, Dragonfly Society, Norfolk Flora Group</a></p> <p><b>BA lead officer:</b> Environment Policy Adviser</p>	<p><del>delivery. Partner activities can be co-ordinated to achieve greater impact, with collective ability to meet nature recovery challenges. Joint ownership and updating of Broads Biodiversity and Water Strategy and Action Plan.</del></p>			
<p><b>BROADS LANDSCAPE PARTNERSHIP</b></p> <p><b>Purpose:</b> To deliver the Water, Mills and Marshes Landscape Partnership Scheme.</p> <p><b>Partners:</b> BA, Broads Society, Broads Tourism, City College Norwich, Easton and Otley College, Farm Conservation Limited, Great Yarmouth Preservation Trust, New Anglia LEP, Natural England, Norfolk County Council, Norfolk</p>	<p>In return for proportionately small BA contribution, the area receives significant funding to make a real impact. The multi-partner, multi-project programme benefits local communities and area's local natural, cultural and social heritage.</p>	<p>To 31 Dec 2023</p>	<p>Total budget of £2.6m funded by National Heritage Lottery Fund, with additional income of £525k to be funded by third parties.</p>	<p>Administer partnership through Project Manager.</p> <p>Full time until 1 November 2023, 0.5 FTE after 1 November 2023</p>

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<del>Windmills Trust, RSPB, Voluntary Norfolk, WLMA, Workers' Educational Association</del> <del>BA lead officer: Director of Operations</del>			<del>BA contribution is £300k from 2015/16-2020/21.</del>	
<b>BROADS TOURISM (Visit the Broads)</b> <b>Purpose:</b> To develop and promote a high quality and environmentally-friendly tourism industry in the Broads, fulfilling the BA's second statutory purpose and the duty to foster the economic and social well-being of those who live and work in the Broads. <b>Partners:</b> Local tourism businesses and promoters, BA <b>BA lead officer:</b> Head of Communications	Supports coordinated approach to working with tourism businesses and promoters to encourage and manage common messages and sustainable tourism in the Broads.	Ongoing	BA provides in-kind administrative support to Broads Tourism board, as well as occasionally producing publications and attending shows or other promotional events.  Direct financial support of <del>£6,500</del> <u>£3,408</u> 60 for VtB marketing activity <u>which promotes the area</u> .  Indirect financial support of £3,000 for additional advertorial pages in Broadcaster.	Provide admin support for meetings and comms support.  Attend Board meetings in advisory capacity, manage website and Broads National Park social media accounts, work with DMOs, provide support to promote area to visitors.  Estimated 650 hrs per year of officer time

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<p><b>FARMING IN PROTECTED LANDSCAPES</b></p> <p><b>Purpose:</b> The programme, developed by Defra, and delivered locally through the Broads Authority and Norfolk Coast AONB, supports farmers and land managers in carrying out projects that support the natural environment, mitigate the impacts of climate change, provide public access opportunities or support nature-friendly, sustainable farm businesses.</p> <p><b>Partners:</b> Norfolk Coast AONB.</p> <p>The Local Assessment Panel includes representatives of the farming and land-owning community, environmental NGOs, the Broads Authority, the Norfolk Coast Partnership and Natural England.</p> <p><b>BA lead officer:</b> Catchment and Farming Officer</p>	<p>The funding will pay for projects, on one landholding or across a number of holdings, which provide direct benefits to the Broads.</p>	<p>Until March 2025.</p> <p><a href="#">Funding for FiPL Officer until March 2027</a></p>	<p>Overall allocation for the Broads varies each year. Land Management Board will act as FiPL grant decision making board with specific Terms of Reference</p>	<p>Comply with the National Framework. Hold regular Local Assessment Panels. Report monthly to DEFRA. 1.2x FTE p/a</p>
<p><b>Fibreboards</b></p> <p><b>Purpose:</b> Unlock paludiculture (meaning "the profitable production of wetland crops") as a new opportunity for farmers in the Broads and Norfolk. By targeting peatland farmers and assessing where change is possible, testing novel propagation, wetland crop systems, and developing a business network around the most</p>	<p>Project is funded by Defra as a priority within the Environment Plan, with strong links to Net Zero and Peatland Action Plan.</p> <p>Funding makes significant difference to BA's ability to work with farmers and</p>	<p>From June 2023 to March 2025</p>	<p>Overall value is £495,000</p>	<p>Comply with the conditions of the grant. Employ Project Officer. Coordinate the partnership, reporting and multiple contracts.</p>

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<p>viable products, we will help farming systems adapt to climate change and sea level rise.</p> <p><b>Partners:</b> BA (lead), Environment Agency, Natural England, Broads Internal Drainage Board, Norfolk Farming &amp; Wildlife Advisory Group, New Energy Farms, Palladium, Norwich University of the Arts (NUA), Hudson Architects, Wetland Products Foundation, Norfolk County Council</p> <p><b>BA lead officer:</b> Environment Policy Adviser</p>	land managers to unlock the multiple barriers with our partners around land and water management.			1.2x FTE p/a
<p><b>NATIONAL PARKS PARTNERSHIP</b></p> <p><b>Purpose:</b> Limited Liability Partnership (LLP) set up to pursue engagement of the UK National Parks family with the corporate sector.</p> <p><b>Partners:</b> UK National Park Authorities and BA</p> <p><b>BA lead officer:</b> Chief Executive</p>	Brings in additional funding, corporate support and a raised profile to the Broads as a member of the National Parks family.	Ongoing	BA contribution is <del>£10120,000</del> in <del>2023</del> <u>2024/2425</u>	None
<p><b>NATIONAL PARKS UK COMMUNICATIONS TEAM</b></p> <p><u>(Under review as at 6 Dec 2024)</u></p> <p><b>Purpose:</b> National promotion and branding of UK National Parks and BA</p> <p><b>Partners:</b> UK National Park Authorities, National Park Partnerships, <u>National Parks England</u> and BA</p>	Raises the profile of National Parks with the public through a jointly funded Communications Team, hosted and employed by the <del>Broads Authority</del> <u>Peak District NPA</u>	Until <del>2024</del> <u>2025</u>	<p>Funding from 15 UK National Parks and National Parks Partnerships.</p> <p>BA contribution in 2023/24 is <del>£8,000</del><u>2,213</u>. <del>This</del></p>	<p><u>Participate in ongoing joint communications and marketing activity as required.</u></p> <p><u>Attend twice yearly Heads of Comms</u></p>

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
BA lead officers: <del>Chief Executive (Lead CEO for Communications) and</del> Head of Communications			<p><del>replaces NPUK subscription;</del></p> <p><del>BA hosts the team on behalf of all 15 National Parks employing 2 FTE— This agreement transfers to the Peak District NPA on 8 January 2024 as new hosts of the unit.</del></p>	<p><del>meetings (1 in-person/1 online)</del></p> <p><del>Keep Chairs and Chief Executives informed of progress; host and line manage team; lead on strategic planning for team activity through Heads of Comms Steering Group. (to 8 January 2024)</del></p> <p><del>From 8 January 2024, the BA commitment of officer time will reduce to providing strategic input and collaborative team activity</del></p> <p><del>300 hrs P/A dropping to 100</del></p>

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
				<del>100</del> hrs PA <del>from</del> January 2024
<b>NORFOLK AND SUFFOLK BROADS CHARITABLE TRUST</b> ('The Broads Trust')  <b>Purpose:</b> Fundraising charity to stimulate and support sustainable and high qualities projects in the Broads with clear public and community benefits.  <b>Partners:</b> Trustees  <b>BA lead officer:</b> <del>Director of Strategic Services</del> <u>Partnership &amp; External Funding Manager</u>  <b>BA members:</b> Paul Hayden & Martyn Hooton	The Trust manages the 'Love the Broads' visitor giving scheme and promotes sustainable improvements to benefit the Broads.	Ongoing	Fundraising charity; in kind support from BA officers	Provide officer support, particularly in respect of bidding for external funding. 40 hours p/a
<u><b>PUBLIC SECTOR CO-OPERATION AGREEMENT (PSCA)</b></u>  <u><b>Purpose:</b> To support collaborative procurement and facilitate co-operation on shared objectives related to flood risk management, maintenance,</u>	<u>To facilitate joint working on dredging re-use, food defence asset maintenance and other activities, where the standard procurement route through</u>	<u>Start: June 2024</u>  <u>Ends: June 2029 (subject to review)</u>	<u>Invoices raised for individual tasks. Rates updated annually.</u>	<u>Annual rates for Authority plant, equipment and staff time are provided to the EA. Agreement programme of work is set annually.</u>

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<u>and related activities in which the Broads Authority serves as the delivery partner.</u> <u>Partners:</u> Broads Authority, Environment Agency <u>BA lead officer:</u> Head of Construction, Maintenance & Ecology	<u>Environment Agency frameworks would be a barrier to effective local working with the Authority.</u>  <u>The Authority is able to invoice for certain works that would otherwise be solely funded from revenue budgets.</u>			<u>Approx. 5 hours p/a on PSCA. Additional staff time on individual tasks is variable but this time is all integrated into operational work programme priorities.</u>
<b>RIVER WENSUM STRATEGY PARTNERSHIP</b> <b>Purpose:</b> To promote the regeneration and management of the River Wensum in Norwich <b>Partners:</b> Norwich City Council, Norfolk County Council, Environment Agency, Norwich HEART, Norwich Society, BA <b>BA lead officer:</b> <del>Director of Strategic Services.</del> Delivery Board attended by Waterways & Recreation Officer.	Coordinated management of River Wensum. Opens up opportunities for funding and supports partnership working on cross-party issues such as access/mooring improvements and dealing with anti-social behaviour and abandoned vessels.	Strategy adopted by BA in July 2018; <u>all actions assigned to BA completed by 2024.</u> <del>action plan to end 2024.</del>	<del>Project delivery underway; further funding needed for future activity.</del> Anticipated that significant part of any project cost will be raised from external funding applications or CIL. <u>No further action agreed at meeting. No CIL applications submitted in 2024.</u>	<u>No further actions associated to BA officer.</u> <del>Support delivery of action plan.</del> 20 hours p/a

Name, purpose, partners and BA representatives	Benefits of partnership to the BA	Duration and type of partnership	Financial arrangements	BA tasks & officer time commitment (approx.)
<b>UK NATIONAL PARKS CHARITY FOUNDATION</b> <b>Purpose:</b> To provide a vehicle for charitable giving by the corporate sector. <b>Partners:</b> UK National Park Authorities and BA, though not all have yet committed to membership. <b>BA lead officer:</b> Chief Executive	National charity established in response to experience of National Park Partnerships in engaging with the corporate sector, which showed that some companies would like to contribute to National Parks but can only do so to a registered charity.	Ongoing	No assets as yet	None.
<u>WHITLINGHAM CHARITABLE TRUST</u> <b>Purpose:</b> <u>To secure the effective management of Whitlingham Country Park including the development of policies and provision of visitor services on site.</u> <b>Partners:</b> <u>Arminghall Settlement and Broads Authority</u> <b>BA lead officer:</b> <u>The Broads Authority is a member of the WCT, represented by the Chief Executive. The Authority appoints four Trustees to the Board of Trustees.</u>	<u>Whitlingham Country Park is a gateway to the Broads and helps raise the profile of the Broads with the public, particularly people living in Norwich</u>	<u>Ongoing</u>	<u>There are four members of the Trust which is limited by guarantee. In the event of the Trust being wound up each member agrees to contribute £1.</u>	<u>BA staff administer the appointment of Trustees.</u> <u>Chief Executive attends the AGM representing the Authority</u>



## Recently ended partnerships

Details of partnership agreement	Benefits to the BA	Details of partnership closure
<p><b><u>BROADS LANDSCAPE PARTNERSHIP</u></b></p> <p><b><u>Purpose:</u></b> To deliver the Water, Mills and Marshes Landscape Partnership Scheme.</p> <p><b><u>Partners:</u></b> BA, Broads Society, Broads Tourism, City College Norwich, Easton and Otley College, Farm Conservation Limited, Great Yarmouth Preservation Trust, New Anglia LEP, Natural England, Norfolk County Council, Norfolk Windmills Trust, RSPB, Voluntary Norfolk, WLMA, Workers' Educational Association</p> <p><b><u>BA lead officer:</u></b> Director of Operations</p>	<p><u>In return for proportionately small BA contribution, the area received significant funding to make a real impact. The multi-partner, multi-project programme benefited local communities and area's local natural, cultural and social heritage.</u></p>	<p><u>Final Partnership event held on September 17<sup>th</sup>, 2024</u></p> <p><u>Final Claim submitted to National Lottery Heritage Fund on October 19<sup>th</sup>, 2024</u></p>

Register updated: ~~0812/11/23~~24

Next update due: ~~March-February 2024~~2025

Presented to ~~RAG 27/11/24 & BA 2429/11/23~~24

Contact officer: Senior Governance Officer

# Broads Authority

29 November 2024

Agenda item number 23

## Member report on outside bodies- Norfolk and Suffolk Broads Charitable Trust

Report by Paul Hayden

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### Purpose

Members appointed by the Authority to outside bodies are required to submit a written report on the organisation's work and activities.

### Broads Plan context

The work of the Norfolk & Suffolk Broads Charitable Trust supports the following Broads Authority Themes:

- A – responding to climate change and flood risk;
- B – improving landscapes for biodiversity and agriculture;
- D – protecting landscape character and the historic environment; and
- F – promoting understanding and enjoyment.

### Recommended decision

Members to note the current fundraising operations and projects, and consider ways in which they might support the Broads Trust in its ongoing development

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# 1. Function and purpose of the Norfolk & Suffolk Broads Charitable Trust

- 1.1. The Norfolk & Suffolk Broads Charitable Trust – more commonly known simply as ‘The Broads Trust’ was established in 2008 to support Broads-based bodies, including the Broads Authority, Broads Society, and other Broads Based stakeholders. As a registered charity the primary role of the Broads Trust is to act as an enabling body to access charitable fund-raising and grant aided support to promote the conservation of the Broads and the well-being of the people who live in, work in, or visit this unique area.
- 1.2. In accordance with its charitable objectives, projects supported by the Broads Trust will be expected to contribute to one or more of the following aims:
  - protect biodiversity
  - conserve and enhance the natural environment, including its wildlife
  - provide appropriate facilities for residents and visitors
  - maintain and improve the navigable waterways of the Broads
  - promote the responsible use of land and water resources
  - interpret the unique ecosystem that is the Broads
  - create educational resources to promote better understanding
  - inform and engage the interest of young people
  - sustain community life in the Broads area
  - maintain the cultural heritage of the Broads area
  - address the local consequences of climate change.
- 1.3. The Broads Trust raises funds to distribute to appropriate projects within the area, including projects brought forward by the Broads Society, and other Non-Government Organisations (NGOs). Funding for public bodies or private entities, including the Broads Authority, is only provided for added value projects that assist in delivery of our charitable aims, and not for work towards delivery of their own statutory duties. All projects, including those carried out on private land, will be required to demonstrate public benefit.

## 2. Current fundraising operations and projects

### Local partnerships

- 2.1. Since COVID, the Trust has experienced a decline in both visitor giving income and sponsorship received from local businesses. The Trust is also mindful of the guidance set out in the Glover Landscapes Review of 2019, pp 143-4, where the observation is made that there should be “an ambitious commercial and philanthropic programme of

fundraising within National Parks, but this has been hampered by a failure of coordination, ambition and expertise”. In response to both of these challenges, the Broads Trust Business Plan set out an ambition to operate more strategically, working in partnership with similar organisations in the delivery of shared charitable objectives and to enhance administrative and operational efficiencies, where appropriate.

2.2. Discussions with the Broads Society highlighted that the objectives of the Broads Trust and Broads Society are highly aligned and provide the basis for a long-term strategic partnership that can help to coordinate philanthropic activities across the Broads and to share and build up capacity and expertise. That partnership is based on acknowledgement of the existing structure, resources, strengths, and expertise, of each partner, in that:

- **The Broads Trust** is focussed on raising funds that can be allocated to delivery of its charitable objectives. It is not an operational or membership organisation and has a limited number of volunteers. It primarily uses funds from its visitor giving scheme and other fund-raising activities to provide grants to external bodies that deliver action on the ground. Its Trustees form a Board responsible for day-to-day management and operation of the Trust. It has a wide supporter base and issues regular newsletters and arranges promotional events to inform supporters and others of its activities and the grants it awards.
- **The Broads Society** is a membership and campaigning organisation with a wide membership, volunteer, and supporter base. In addition to its campaigning role as “the voice of the Broads”, it delivers projects on the ground, organises events, and regularly publishes information related to the Broads. It is currently transitioning into a Charitable Incorporated Organisation (CIO) and has delegated responsibility for various projects to sub-committees. It funds its activities through membership fees and other means but is not primarily a fund-raising organisation.

2.3. A formal Memorandum of Understanding (MoU) had been developed by the Broads Trust and Society to guide future partnership arrangements. The MoU was agreed by the Broads Society on 11 November 2024, and it is anticipated that it will be agreed by the Broads Trust on 25 November 2024. One of the first partnership activities under the new MoU will be to identify opportunities to link a revised Visitor Giving Scheme operated by the Broads Trust to the volunteer program, Broads Guardians, being launched by the Broads Society.

### Visitor Giving Scheme – Love the Broads

2.4. The Broads Trust recognises that our unique Broads wetlands, their wonderful wildlife, and around 125 miles of waterways draw millions of visitors every year and in addition to providing recreation for local people, support a diverse tourism economy. However, those visitors also impact on the environment and facilities upon which local people and tourism businesses rely. In an effort to mitigate the impact of tourism on the local

environment, and to improve access for visitors, the Broads Trust established a visitor giving scheme under the branding of "[Love the Broads](#)".

- 2.5. A recent review of the visitor giving scheme has identified a need to refocus fundraising and provide greater line of sight between monies donated and impacts delivered. Review of the approaches taken in other National Parks has identified some good examples on which to build, including from the Lakes National Park where visitors can donate toward delivery of specific projects and activities, many of which are delivered on the ground by local volunteers.
- 2.6. Strategic partnership with the Broads Society provides an opportunity for the Trust to support the Society in establishment of the new "Broads Guardians" Program to coordinate the wide range of volunteer activities within the Broads, including those undertaken by Society Members and volunteers. The Trust will also work with the Society to identify and then financially support specific projects in the Broads that will be delivered by volunteers under the Broads Guardians Program.
- 2.7. A separate business partnership program is also being developed, with work looking at ways in which specific projects of direct benefit to local businesses might be funded and delivered; for example in terms of improved access and facilities, or helping businesses to offset the environmental impact of their operation.

## Discovery Hubs

- 2.8. The idea of establishing a network of Discovery Hubs around the whole Broads area was conceived early in 2019. The concept of these Hubs was described as:  
  
"A Discovery Hub could be a destination in itself, a starting point for exploration and a point on the network of boating, walking and cycling routes. It would be a physical structure in keeping with the landscape with sensitive branding which would provide views of the surrounding landscape, information about the locality, historical and cultural information and space for relaxation. It might or might not have road or vehicular access. Wherever possible it would have wi-fi or data connections."
- 2.9. Hubs in operation include the Beccles Discovery Hub at Beccles Staithe, the Great Yarmouth Seafront Discovery Hub adjacent to the Sea Life centre, and the Salhouse Hub. Work is ongoing to evaluate options and secure funding for additional hubs in various locations across the Broads area, with discussions and negotiations at various stages of maturity. Potential sites under evaluation include Great Yarmouth Railway Station, Potter Heigham, Stalham, Whitlingham Broad, and Pyes Mill Loddon.

## Large scale projects

- 2.10. Responsibility for protecting and enhancing the unique and special environment of the Suffolk and Norfolk Broads rests with multiple public authorities, organisations, communities and businesses. Both public authorities and private businesses have their own funding streams that can be used to assist in delivery of projects that benefit the environment of the broads and to enhance visitor access and experiences. However, it

can be challenging for those organisations to access other forms of external funding such as sponsorship, grants, and charitable donations.

- 2.11. One of the original drivers for establishment of the Broads Trust in 2008 was to address this challenge by creating an independent charitable trust to act as a partner in grant applications, or to provide a vehicle through which external funding could be attracted to the Broads area. The Glover Landscapes Review of 2019 reiterated the value of such a body.
- 2.12. The Trust's medium term business plan sets out a target for the Trust to return to its original founding principles and to actively seek out opportunities to partner with statutory authorities such as the Broads Authority (and indeed, any other local authority) and others to draw down government or charitable grants. The Trust stands ready to act as a charitable partner in any projects that draw down external funding to deliver benefits aligned to our charitable objectives, which were themselves designed to align with the Broads Authority objectives.
- 2.13. To deliver the Trust's change program and develop large-scale projects, the Trust is actively seeking additional Trustees that can bring the knowledge, skills and experience necessary to grow the charity's income and help to renew and strengthen relationships with our founding partners and other local stakeholders.

### 3. Recommendations

- 3.1. Broads Authority Members are asked to consider ways in which they might support the Broads Trust in its ongoing development, either in a voluntary capacity, or by assisting the Trust to attract high calibre Trustees and volunteers that can help us take the organisation forward.
- 3.2. Broads Trust would also welcome the opportunity to work with partners to identify and draw down external funding for delivery of projects that deliver mutual benefits and align with our charitable objectives. Broads Authority Members can assist the Broads Trust by communicating this message and offer of support to any partner organisations with which they are associated.

Author: Paul Hayden

Date of report: 12 November 2024

[Broads Plan](#) strategic objectives: A, B, D, F