

# Broads Authority

## Agenda 28 November 2025

10.00am

Club 101, Norwich City Football Club, Carrow Road, NR1 1JE

John Packman, Chief Executive – Friday, 21 November 2025

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 and introduction to public speaking  
Please note that public speaking is in operation with the Authority's [Public participation at meetings scheme](#)
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 19 September 2025** (Pages 5 - 19)
7. **Summary of actions and outstanding issues following decisions at previous meetings – to note the schedule** (Pages 20 - 26)

### Strategy and policy

8. **Strategic priorities - update for 2025/26 and draft strategic priorities for 2026/27**  
(Pages 27 - 37)  
Report by Governance Officer
9. **Statement of Accounts 2024/25** (Pages 38 - 131 )  
Report by Director of Resources

10. **Financial performance and direction** (Pages 132 - 151 )  
Report by Director of Resources
11. **Proposed navigation charges for 2026/27 in the navigation area and adjacent water**  
(Pages 152 - 175 )  
Report by Chief Executive
12. **Land Purchase at Barton Turf** (Pages 176 - 181)  
Report by Ecology and Design Manager
13. **Local Plan - Regulation 19 re-consultation** (Pages 182 - 185)  
Report by Planning Policy Officer
14. **Hire Boat Code - Personal Flotation Devices** (Pages 186 - 189)  
Report by Head of Safety Management

## Governance

15. **Annual Partnership Register** (Pages 190 - 211)  
Report by Head of Governance

## Reports for information

16. The Port Marine Safety Code: To consider any items of business raised by the designated person in respect of the Port Marine Safety Code
17. **Member report on outside bodies – How Hill Trust** (Pages 212 - 213)  
Report by Tim Jickells

## Minutes to be received

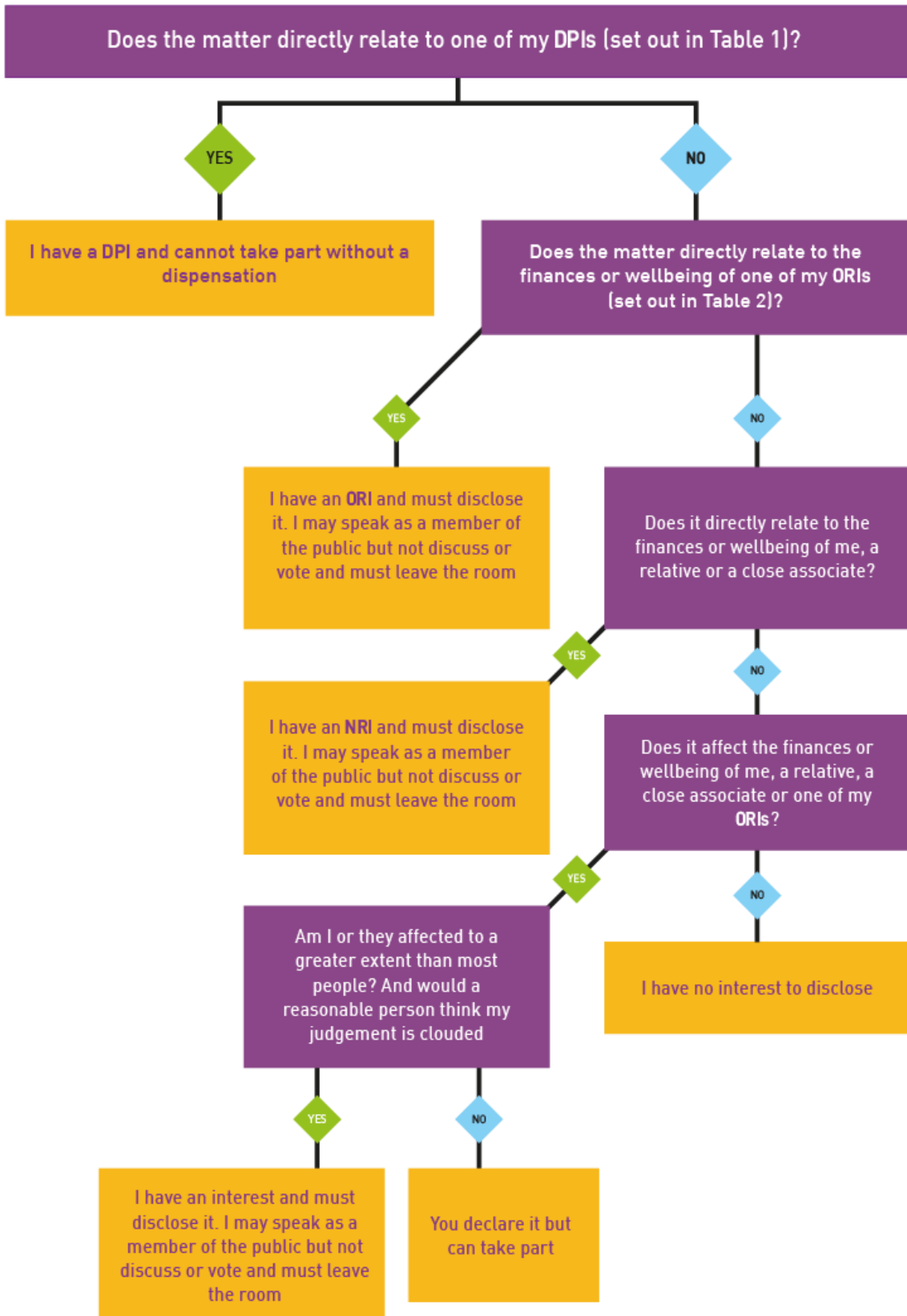
18. To receive the minutes of the following meetings:  
[23 July 2025 – Risk, Audit and Governance Committee](#)  
[4 September 2025: Navigation Committee](#)  
[12 September 2025: Planning Committee](#)
19. Other items of business  
Items of business which the chairman decides should be considered as a matter of urgency pursuant to section 100B (4)(b) of the Local Government Act 1972
20. To answer any formal questions of which due notice has been given
21. To note the date of the next meeting – **Friday 27 February 2025** at 10.00am at Club 101, Norwich City Football Club, Carrow Road, NR1 1JE.
22. Exclusion of the public  
The Authority is asked to consider exclusion of the public from the meeting under Section 100A of the Local Government Act 1972 for the consideration of the item below on the grounds that it involves the likely disclosure of exempt information as defined by

Paragraphs 1, 2, 3 and 4 of Part 1 of Schedule 12A to the Act as amended, and that the public interest in maintaining the exemption outweighs the public benefit in disclosing the information.

23. **To receive the Exempt Minutes from the meeting on 19 September 2025** (Pages 214 - 217)

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 19 September 2025

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

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## Present

Harry Blathwayt – in the Chair, Stephen Bolt, Peter Dixon, Andrée Gee, Alan Goodchild, Tony Grayling, James Harvey, Tristram Hilborn, Curig Johnston, Siân Limpenny, Leslie Mogford, Tim Munday, Gurpreet Padda, James Reeder, Matthew Shardlow.

## In attendance

John Packman – Chief Executive, Andrea Kelly – Environment Policy Adviser (item 10), Steve Kenny – Development Manager (item 23), Emma Krelle – Director of Resources, Harry Mach – Sustainability Manager (item 11), Rob Rogers – Director of Delivery, Lorraine Taylor – Governance Officer.

## 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 Gail Harris, Heather Hilburn, Martyn Hooton, Tim Jickells, Vic Thomson, Fran Whymark.

## 2. Chairman's announcements

**New Members.** The Chair welcomed the new Secretary of State appointed members, Curig Johnston and Tim Munday who were present, and Gail Harris and Heather Hilburn who were unable to attend the meeting.

**Twenty-five year service.** The Chair said that there were three members of the Construction, Maintenance and Ecology (CME) team who had reached the landmark of twenty-five years' service with the Broads Authority:

**Ian Walker** - Ian joined the Authority in October 1999 as a Project Team Supervisor. A year later Ian was promoted to Field Base Manager based at Ludham Field where he managed a project team of six construction operatives. Some of the highlights of this time were the boardwalk installation at Barton and enhancement projects at Cantley Staithe and Horstead Mill. Ian moved to his current role as an operations technician in May 2011, where he worked as part of the construction team, carrying out dredging and fen management, along with many other tasks across the CME team.

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Ian has made a very much appreciated contribution to the work of the Authority. His extensive experience, knowledge, humour, wit, and strong work ethic would be greatly missed when he retired at the end of September. The Chair congratulated Ian on reaching the milestone of 25 years' service and expressed best wishes on his retirement.

**James Watts** - James started work at the Broads Authority as a New Deal Volunteer Supervisor, helping 18 to 25 year olds improve their life skills, gain qualifications and experience in the working environment. When the programme finished, James was redeployed in what was the Projects Team, using his skills of footpath construction, fence building and general maintenance to good use and had a continuous helping hand from volunteers which has enabled him to build up some lasting relationships, some of whom still work with James today.

In 2010, James became a Senior Operations Technician putting some of his passion for wildlife and conservation to good use. Over the last few Years, James has been a mentor for the Apprentice scheme and his willingness and passion has helped young people to gain the qualifications and support required to get them through the scheme, some of whom had subsequently been employed by the Authority.

The Chair said that James was a valued member of staff and was a fantastic communicator whether that was with staff, volunteers or public.

**Mark Rudrum** - Mark started work as a Senior Projects Technician working on various projects and one of his first projects was the construction of wooden boardwalk at Barton.

Over the years Mark has put his hand to many jobs, from helping maintain the Authority's old office buildings at Colgate Street in Norwich to working on the Tourist Information Centres and Yacht Stations. In 2010 Mark, became Senior Operations Technician in the new CME team. As well as continuing with his technical timber skills, installing fences, gates and quay heading and repairs, Mark has also put his conservation interests to good use with fen management, mowing, tree felling, and installing and maintaining many owl boxes.

The Chair said that Mark was a valued member of staff, with a good eye for detail and was pleasure to work with.

The Chair presented Ian, James and Mark with small gifts of thanks for their 25 years' service.

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

Members indicated they had no further declarations of interest other than those already registered, and as set out in Appendix 1 to these minutes.

### 4. Items of urgent business

There were no items of urgent business.

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## 5. Public question time

No public questions had been received.

## 6. Minutes of last meeting

The minutes of the meeting held on 25 July 2025 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) explained that, for the benefit of the new Members, rather than going through minutes and picking up issues, these were logged and reported to Members via the summary of actions update. The CE said that there were no further updates to the items listed.

**The report was noted.**

## 8. Strategic priorities – update

Members received the report of the Chief Executive (CE). The CE explained that, for the benefit of the new members, every year the Board adopted a set of strategic priorities which related back to the Broads Plan that covered a five-year period, and the progress on these priorities were reported back to the Board at every meeting. The CE said that the priorities were on track with all priorities.

A Member asked what the plan was for the FibreBroads project for commercial orders and the continuation of grant funding. The Environment Policy Adviser (EPA) said that the Government had announced in the spending review to 2030, £85m for peat restoration, including paludiculture. The Authority was forming a Peat Partnership and had provided an early market response to Defra. There were ~£2m worth of projects, similar to the £2.4m gained from 2021-2025, and projects focused on the implementation stage. There was a lot to do on this, and the EPA expected to be able to report back to Members in Spring 2026.

**The report was noted.**

## 9. Financial performance and direction

Members received the report of the Director of Resources (DR). The DR said that the report in front of Members covered up to the end of July and provided a verbal update to the end of August. Table 1 of the report now showed a variance of £293,300, a reduction of £44,942. The overall adverse variance on income was now £60,636, a reduction of £68,426. There had been no change to table 2, the latest available budget, however table 3 showed an increased deficit mainly due to the proposed redundancy payments which would be partially offset by the increase in planning fees. The earmarked reserves in table 4 had reduced to £3,749,630 due to a reduction of £65,475 as a result of project spend moving forward.

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The result of the overall movements in the forecast indicated that the National Park reserve balance, before year-end adjustments, of £1,019,466, and Navigation Reserve balance of £559,798. After the year-end adjustments, which was where interest would be transferred, the National Park reserve would be 23.9% and 10.2% Navigation reserves.

A Member commented that the National Park reserve exceeded the recommended reserve threshold and asked the DR to clarify what plans were in place to utilise any surplus and were there any strategic priorities that would benefit from this surplus. The DR said that the Authority did not have any indication of what the National Grant funding would be for the next three years and it was likely that there would be some draw down on the surplus. It was difficult to comment at the moment with so much uncertainty on future funding. The Member said that they appreciated the uncertainty and hoped that a three-year settlement in relation to the National Park grant would provide some certainty going forward.

A Member commented on the cash balance and the £167,000 interest thereon which suggested that it was a 3% return and asked where the money was invested. The DR said that this was governed by the Treasury Management Policy which restricted the Authority to short-term investments, but that could be changed when the policy was reviewed. The balance did look high, however, this included the £1.3m capital grant which would need to be spent in 2025/26. Other areas of long-term treasury management was looked at by the Risk, Audit and Governance committee, however, this had not been progressed due to the costs outweighing any returns.

A Member asked, what budget timings on external grants would explain the forecast movements, and asked whether there were any risks in delivery of projects where external funding had been awarded. The DR said that the forecast movement was mainly as a result of the budgeted 4% pay increase for staff which was negotiated on the Authority's behalf by the National Joint Council for Local Authorities and had recently been agreed at 3.2% which had resulted in an adjustment to the forecast outturn. In regard to the delivery of projects, they were mainly on track.

A Member thanked the DR for the report, the comprehensive figures within it, and the DR's responses to questions and commented that it gave him great confidence that the Authority was in a secure position.

## 10. Local Nature Recovery Strategy final draft

Members received the report of the Environment Policy Adviser (EPA). The EPA provided an overview of the report and said that the Broads Authority's role was that of Supporting Authority and that Local Nature Recovery Strategy's (LNRS) purpose was to prioritise nature recovery, map the most valuable existing areas for nature and proposals for creating or improving habitat. The strategy was now at its final stage which was the 28-day public consultation. The EPA referred Members to the habitat map which was released on 19 September and explained that there would be a dashboard and provision of GIS data which would be available to the planning team to enable them to integrate it into their recommendations and decisions. The map was favourable to the Broads with 87% of the

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Broads being prioritised which included areas that were important to the biodiversity as well as areas that could become important to biodiversity.

A Member commented that both the Norfolk and Suffolk LNRS were impressive pieces of work and there was great potential to enable the Authority to have a more strategic approach to nature recovery in Norfolk and Suffolk through the mapping exercise and prioritisation of species and habitats. The Member congratulated the EPA for the input into these strategies. The EPA thanked the Member and said that it was a great first step and it was now important to translate this into action.

A Member commented that during engagement he noted that some people did not approve of the strategy asked if it was known what the objections were and was there a theme to those objections. The EPA said that some of those objections were about the length of the strategy and that it was too long, some were confused around the mapping and not understanding that this was not a statutory designation of land, and there were quite a few comments about the presentation and how the document was set out. The EPA said that these were reasonable points and compared with other LNRSs around the country, the Norfolk and Suffolk LNRS had a favourable response.

A Member asked whether the Authority's Local Plan was adequate to have regard to the LNRS, or would the Local Plan need to be updated. The EPA said that the Planning Policy Officer was not present to be able to answer that question, however, there was join up on both the Local Plan and LNRS.

A Member thanked the EPA for an excellent piece of work and commented that it was important how it set out biodiversity priorities. It was already well known about species shift change due to the impact of climate change and asked how the habitat map and strategy would evolve in response to unpredictable changes such as flooding. The EPA said that the habitat map was based on national open source data, therefore, the macro data set to allow it needed to be repeatable. Therefore, pieces of research that would inform where species might go were unable to be incorporated in this type of work. It did look at pressures on habitats and created mapping based on those pressures but this was largely on where water flowed, where nutrients flowed, where agricultural land could put pressure on sites, and where to put Nature Based Solutions, such as planting hedgerows, trees or buffer strips. In terms of flood risks, the Broadlands Future Initiative and the in-depth knowledge and modelling of the Environment Agency would be far more important for the Broads than the Nature Recovery Strategies could hope to achieve.

A Member said that the Suffolk LNRS was approved by Suffolk County Council (SCC) Cabinet on 9 September and said that Officers at SCC welcomed and appreciated the support of the Broads Authority team and the collaborative approach. They felt that there was a lot of exciting opportunities in the future and would be transitioning to delivery and implementation to make a difference on the ground and the Broads was a key landscape for that.

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In a response to a question about how the LNRS would cover the areas outside of the Broads area, the EPA said that modelling enabled areas beyond the boundary to be prioritised however, agricultural land would focus more on boundary enhancements and regenerative farming. The LNRS prioritises areas such as the coast, the Brecks, and woodlands in the clay lands by looking at existing habitats and designated sites and linking those up using national data sets. Natural England used large data sets to ensure that there was a network that was robust.

In a response to how the habitat maps would be used in conjunction with the Authority's GIS data, the EPA confirmed that these would be embedded with the GIS maps.

A Member asked, considering the current uncertainty regarding the proposed unitary authorities, was there any future planning on what protections would look like and the impact of a change of political landscape. The Chief Executive (CE) said that under the new mayoral combined authority was due to be in place in May 2026, and one of the responsibilities of the new mayor would be for the environment across Norfolk and Suffolk. Therefore the LNRS might fit well within that new framework. One of the critical things that the Authority would look for would be how the new mayor viewed that environmental role and how the Broads Authority and the LNRSs could help deliver that. To some extent, the big plus point of having LNRSs that ran across both counties was that it would fit into the new structure. In terms of engagement with the new local government structure of unitary authorities, this would be easier for the Authority.

A Member commented that he had concerns about the impact the new Planning Bill might have on the LNRS.

James Reeder proposed, seconded by Matthew Shardlow.

**It was resolved unanimously to approve the final Norfolk LNRS and Suffolk LNRS.**

## 11. Protected Landscapes Targets and Outcomes Framework

Members received the report of the Sustainability Manager (SM). The SM said that the Protected Landscapes Targets and Outcomes Framework (PLTOF) was the framework for England which covered National Landscapes and National Parks and set ten outcomes and targets to be delivered across those landscapes. Three of these targets have already been included in the Broads Nature Recovery Strategy, approved by the Board in November 2025. As part of the process, the Authority was required to incorporate these targets into the Management Plan. The Plan was not due for review for another year, and as a stop gap, it had been agreed that the targets could be added as an appendix to the existing Management Plan until the full review took place.

The SM said that Appendix 2 of the report sets out further detail around each target. Some of the targets had clear and concrete targets, however, some were still in the development stage and there would be some changes made as to how these targets would be measured and achieved.

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A Member commented that he liked the level of aspiration but asked how realistic the targets were. The Member was conscious that the Authority had certain levers at its disposal and funding was a challenge and these were not all in the Authority's gift to resolve and was concerned that this was setting the Authority up to fail. The SM said that the Management Plan was a partnership process and target 3, for example, was a target for the Authority to support Natural England (NE) and it very much depended on NE's work as to whether the Authority met the target. They were all nationally imposed targets tied to national delivery of the 25-year Environment Plan and Peatland targets.

A Member asked how the Authority would track these targets and actively feed back to Defra during conversations around funding. The SM said that approximately every four months, the Authority received baseline data from Defra and there would be an annual report which would include data from National Parks and National Landscapes. The Environment Policy Adviser (EPA) said that nationally, the Authority was working with NE and Defra to try and get more involved with condition assessment of SSSIs (one of the targets) which was a huge programme of work which included the assessment of fen ditches and grazing marsh ditches which had not been assessed for over fifteen years. It was unlikely that NE would have the staff or resources to do this work and therefore the Authority was looking to support NE on this and have just entered into a Memorandum of Understanding in respect of water plant data which was collected by the Broads Authority. The EPA said that this was a huge challenge and were very ambitious targets and there was a need to create a new conversation with NE and Defra around budgets associated with the PLTOF and how the targets were put in place. The SM said that National Parks England had set up a performance management group to look at all the indicators that National Parks had to report against and would therefore have a single voice in communication with Defra.

A Member commented that he supported the proposal but the Authority did need to be in the position to have dialogue with Defra around funding to support the achievement of the targets.

A Member asked whether the local National Landscapes, which were previously AONBs, were more involved in the PLTOF than the Broads Authority. The SM said that they were not more involved, however, they had been involved in setting local targets on wildlife rich habitats. The EPA said that she was aware that National Landscapes had national officers who were forecasting resources around certain elements of the protected landscape targets and thought that might be repeated for National Parks.

A Member commented that with the forecast that sea level rise could be as much as 40cm by 2050 which could scupper the targets completely and asked, although it was nice to have these targets, did Defra take sea level rises seriously in this regard. The SM said that it was a big worry about what would happen to the Broads with the rise of sea levels and thought that this was a question for the Broadland Futures Initiative (BFI). The Chair commented that the Environment, Food and Rural Affairs Select Committee was gathering evidence regarding sea level rise, coastal flooding and coastal erosion and he hoped that BFI would have an input into

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that. The EPA said that the pumped infrastructure was critical, however, there would be a funding challenge to maintain and replace the infrastructure to deal with any future flooding.

A Member commented that this report, and the previous report on the Local Nature Recovery Strategy (LNRS), were very interesting but thought that it was underestimated how nature recovered itself and neither the LNRS nor PLTOF took that into account. The SM said that the LNRS and PLTOF would reflect what the Authority did and what it delivered in terms of areas where an intervention was required or a where a hand's off approach could be taken and allow natural rewilding to happen. The EPA said that in terms of rewilding, this was not the policy in the Broads Plan as this was about managing, farming and the continued management of ditches, rivers and reed beds. This all required effort, funding and prioritisation. It was vital to reinforce how important it was to manage the Broads and provide people with a viable income for farming whilst looking after nature that was so important to the area and it was important that landowners and farmers had the right incentives going forward. A Member commented that nature did recover but had become increasingly common that it was the invasive species that were doing well, but the more specialist and endangered species struggled.

Tony Grayling proposed, seconded by Stephen Bolt.

**It was resolved unanimously approve the draft appendix for inclusion in the Broads Plan.**

## 12. National Park Capital Programme 2025/26 – update

Members received the report of the Chief Executive (CE). The CE provided some background information for the benefit of the new Members. In 2010, the Authority received £4.4m National Park revenue grant and at that time the Authority did not receive any capital money or had a capital programme. Over the last six years, the revenue grant had been held at flat cash and this year received an 8.2% cut in the revenue grant which reduced the grant to £3.1m. However, in 2023 the Authority was successful in persuading Defra to give some capital money which had now been extended to the other nine National Parks in England and for the last couple of years the Authority had had a capital programme. Although it was good to have capital money, 70% of the Authority's costs were people and, with some few exceptions, it was not possible to fund people from capital money.

It was a challenge for the Authority to spend £1.3m of capital money by the 31 March 2026. The CE said that the report in front of Members provided an update on the status of the National Park Capital Programme and was pleased to announce that the programme was on track. The first item, the purchase of some fen and woodland at Barton, had now been completed.

The CE said that during the Head of Construction, Maintenance and Ecology's (HCME) review of projects, the conclusion was that a tug was required to help with operational activities and was a higher priority than a new long-reach excavator. The HCME was now in the process of trying to source a tug.

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The CE said that if capital funding became a long-term programme, then the Authority would need to have a ready list of things that money needed to spent on. This was difficult to do unless there was some form of forward programme and the CE had therefore put to Defra that a five or ten year programme was required.

A Member asked whether the Broads Authority would provide more detail on what the purchase of land at Barton would deliver. The CE confirmed that this was currently being worked on and would report back to the Board at a future meeting.

A Member asked would there be a chance to extend the mooring in that area. The Director of Delivery (DD) confirmed that the Authority was looking to extend the moorings through the installation of pontoons.

A Member asked whether the first item on the reserve list would get moved further up the list. The CE said that the list had been prioritised using Defra's priorities, however, there was an ambition to move this up the list, but would need to see how other things progressed.

A Member congratulated the CE on the purchase of the land and commented that they looked forward to seeing a more detailed report on how that land would be used.

**Members noted the progress made in delivery of the Capital Programme.**

### 13. Boat Safety Scheme - compliance

Members received the report of the Chief Executive (CE) and the Head of IT and Collector of Tolls. The CE apologised for a complicated report and confirmed that the report went to the Navigation Committee on 4 September who unanimously supported the recommendation.

The report set out the existing arrangements under the 2009 Broads Authority Act to ensure a boat that requires a Boat Safety Certificate (BSC) had one. The 2009 Act made insurance compulsory and provided a vehicle for adopting the National Boat Safety Scheme. In 2006, the Authority had a Byelaw which required vessels to have a certificate of compliance and if the vessel did not hold a certificate of compliance the Byelaw gave the Authority powers to address this immediately. The 2009 Act adopted a series of clauses which allows the Authority to ensure that vessels did have a BSC but the process for dealing with non-compliance was not a smooth one.

The CE was therefore requesting that the Authority's Byelaws should be amended to incorporate part of the 2006 Byelaw to ensure that, if an owner had a boat that required a BCS and does not comply, the Broads Authority could take immediate action rather than going through a longer process.

A Member asked how many non-compliant cases there had been over the last few years. The Director of Delivery (DD) said that at the beginning of the year there were 400 non-compliant boats, and to date, this had been brought down to 200. Of those 200, some were quite complex cases. The DD said that the BSC was only one of the safety requirements, if there was a boat with a hole in it, this would not fall under the BSC but would be determined as

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‘unserviceable’. Having a Byelaw would make any non-compliance much simpler to deal with any unsafe vessel.

A Member asked what would happen if a boat did not have a BSC but was moored in a privately owned dyke, as at present it would not need to be tolled or insured. The CE said that the Byelaw would cover the Broads navigation area and adjacent waters, and if there was a private dyke with lots of boats moored within it, then the boats would need to have a BSC, insurance and a toll. However, a person had their own dyke and it was only their boat kept in it, then it would be up to the owner as to whether they had a BSC, until they entered the navigation.

Alan Goodchild proposed, seconded by Leslie Mogford.

**It was resolved unanimously to approve the principle of amending the Broads Authority’s byelaws to support compliance with the Boat Safety Scheme.**

## 14. Code of Conduct Update on Member Volunteering

Members received the report of the Head of Governance. The Chief Executive (CE) said that the Authority was an open and transparent organisation and actively encouraged Members to get out with officers, therefore, if a Member wished to go out with an officer, he would be happy to arrange that. The report, however, sought to address concerns by staff where Members were volunteers.

Members expressed concerns regarding the proposals and asked for clarity on what the definition was on member volunteering. A Member commented that Members had a lot of expertise which brought benefits to the Authority. A Member said that he had not come across any other organisation that prohibited volunteering by Board Members and added that the Canals and Rivers Trust encouraged Members to volunteer.

It was suggested that each request from a Member to volunteer should be decided on a case-by-case basis. Members agreed that this matter was not one to be addressed at the meeting and it should be brought to the Standards Committee to look at this matter in more detail before it came back to the Broads Authority.

Alan Goodchild proposed, seconded by Tony Grayling.

**It was resolved unanimously to take a paper to the Standards Committee on 12 March 2026.**

## 15. Update of Constitutional documents

Members received the report of the Governance Officer. The Chief Executive (CE) said that following the changes made to the organisation following the cut in funding by Defra, there was a need to make very simple changes to a number of documents.

A Member asked for clarification that there was no changes to the decision thresholds or powers. The CE confirmed that it was just Directorate titles that were changing.

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A Member asked whether the CE was content that, with the change of Data Protection Officer role to the Head of Governance, there was no issue with GDPR. The CE confirmed that he was content.

James Harvey proposed, seconded by Matthew Shardlow.

**It was resolved unanimously to:**

- a) Approve the amendments to the Scheme of Powers Delegated to the Chief Executive and other authorised officers and the Committee Terms of Reference as detailed in Appendices 2 and 3;**
- b) Delegate the Head of Governance to make the Directorate amendments to all documents set out in Appendix 1 and any other documents, policies, strategies and action plans that might be required; and**
- c) Delegate the Head of Governance to update the Whistleblowing Policy and Broads Authority Corporate Risk Register to reflect the change in the Data Protection Officer.**

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

The Director of Delivery (DD) said that, as reported at the last meeting, there had been a fatality at an Oulton Broad Power Racing event. The Broads Authority had taken a decision to suspend the final five races of the racing schedule in 2025 on safety grounds and until the outcome of the ongoing investigation by Suffolk County Council was known.

## **17. Minutes to be received**

Members received the minutes of the following meetings:

Broads Local Access Forum Committee – 4 June 2025

Planning Committee – 18 July 2025

## **18. Other items of business**

There were no other items of business.

## **19. Formal questions**

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

## **20. Date of next meeting**

The next meeting of the Authority would be held on Friday 28 November 2025 at 10.00am at Club 101, Norwich City Football Club, Carrow Road, NR1 1JE.

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## 21. Exclusion of the public

Tony Grayling proposed, and Gurpreet Padda seconded.

**The Authority resolved to exclude the public from the meeting under Section 100A of the Local Government Act 1972 for the consideration of the following items on the grounds that they involved the likely disclosure of exempt information as defined by Paragraph 1 ,2, 3, and 4 of Part1 of Schedule 12A to the Act as amended, and that the public interest in maintaining the exemption outweighs the public benefit in disclosing the information.**

The public left the meeting and the recording was suspended.

## 22. Update to the Grant Settlement

Members received the report of the Chief Executive. A summary of the discussion was contained in the exempt minutes.

## 23. Approval of legal costs

Members received the report of the Development Manager. A summary of the discussion was contained in the exempt minutes.

The meeting ended at 12:25pm

Signed by

Chairman

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

## Appendix 1 – Declaration of interests: Broads Authority, 19 September 2025

Member	Agenda/minute	Nature of interest
Peter Dixon	14	Broads Authority volunteer. Non registrable interest. Granted a dispensation by MO to participate and speak but not vote.

# Broads Authority

28 November 2025

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
Responding to Climate Change Emergency	27/09/2019	John Packman	<p>To adopt Climate Change Emergency Statement for the Broads (first report Appendix 1) and principles outlined for BA to:</p> <p>Recognise climate emergency</p> <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><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> <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</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>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.</p> <p>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> <p><b>November 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>January 2025:</b> Planning application for the CyclePods approved. <a href="#">Minutes of the Planning Committee meeting - 6 December 2024</a></p> <p><b>March 2025:</b> First of the Cycle Pods to be installed at Carleton Marshes on 11 April.</p> <p><b>September 2025:</b> Three Cycle Pods installed at Carleton Marshes, Reedham Ferry and Salhouse Broad. An additional Pod planned for Beccles Quay.</p> <p><b>November 2025:</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.</p>	<p>Updates up to and including, November 2024 have been archived and are available to read on Summary of Action reports from <a href="#">previous committee meetings</a>.</p> <p><b>January 2025:</b> Submitted a costed proposal for a 12-month extension of the <a href="#">FibreBroads</a> project. All work packages are on track, including the two "Lowland Agricultural Peat Projects." A site visit for the Natural England Head of Agriculture is scheduled for February, ahead of the Norfolk Farming Conference. Three films are in production: 1. A farmer raising the water table in the Yare, 2. Peat level cameras, and 3. Horsey paludiculture. The Broads Peat work</p>	31/03/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			<p>Following the Discovery phase, a restoration grant was awarded for Buttle Marsh on 26 August 2023.</p>	<p>will also be presented at an upcoming national peat conference in Ely and featured on a national webinar. Water permissions for Buttle Marsh nearing completion. Discussions on the detailed engineering design and flood risk assessment for the reservoir are ongoing. No response yet about the two Water Restoration Fund bids related to water management. Ongoing discussion with landowner at Chapelfield.</p> <p><b>March 2025:</b> Submitted a costed proposal for a 12-month extension of the Lowland Agricultural Peat Water Discovery Pilot project. Finalist in Game Changer category of EDP Clean Green Awards. Water Permissions Guide published <a href="#">Design Guide to Support Water Table and Water Resource Management in the Broads National Park</a>. Short film about <a href="#">Restoring Grazing Marshes at Chestnut Farm   Protecting Peatlands in the Broads National Park</a> Short film about <a href="#">Wetland Farming at the Horsey Estate   Paludiculture in the Broads National Park</a></p> <p><b>March 2025:</b> The Authority had been successful in one of the bids for a Water Restoration Fund grant in the amount of ~£200,000.</p> <p><b>April 2025:</b> The 12-month extension of FibreBroads has been granted (£175,000). Awaiting approval of the 12-month extension of LAPWDP (£78,500). Buttle Marsh amended Restoration Plan, with reservoir removed, submitted to NE for approval. First fibre harvest at Horsey complete and material being sent to UEL and Natural Building Systems for testing. Norfolk and Suffolk Farm Cluster leads visited Horsey. Visited Somerset to discuss and present on peat restoration. Designing peatland fen restoration scheme at Beccles Marsh with Norfolk FWAG and farmers.</p> <p><b>June 2025:</b> 12-month extension of LAPWDP (£78,500) awarded and work on Beccles Marsh feasibility and engagement underway with owner, farming tenets, Anglian Water, Suffolk County Council, Internal Drainage Board and other stakeholders. Also working on feasibility of water management around Langley Abbey.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>Reed cleanings from thatching baled and sent to partners (ESG Natural Capital and Woolly Shepherd) to create acoustic panels for use in a suitable location in the Broads. Working with Reed Cutters to assess the extension of reedbed cutting for thatching.</p> <p><b>August 2025:</b> Preparing for the Broads Floodplain Water Conference in January 2026, alongside a podcast series. At Buttle Marsh, the sluice will be installed by early October, with the windpump due March 2026.</p> <p>An Early Market Engagement response to Defra on future peat restoration has been submitted. The Broads Peat Partnership is being formalised, including work with Beccles Town Council on a new restoration scheme.</p> <p>Highlights include a bittern at the Horsey paludiculture site, a strong year for wasp spiders, and a new UK record: <i>Stigmatomyces manicatae</i> fungus on the rare fly <i>Ochthera manicata</i>, found during a Norfolk and Norwich Naturalists' Society visit.</p> <p><b>November 2025:</b> Eight podcast interviews have been completed, and a new peat webpage is currently in development. Funding: Defra – Lowland Agricultural Peat Water Discovery Project (LAPWDP).</p> <p>Buttle Marsh Works: The sluice installation has been completed, and the tender for the remaining water management works has been issued. Funding: Defra – Peat Restoration Grant</p> <p>Reedbed Expansion: Assessments of potential reedbed expansion sites in Norfolk and Suffolk are ongoing. A liaison visit to the Netherlands with Broads partners is planned for December, and work continues to further develop the BA/ADAS REEDS economic model. Funding: Defra – Paludiculture Exploration Fund (PEF)</p> <p>Broads Peat Partnership: The Broads Peat Partnership has now been established. The Partnership's work was presented at the Norfolk Landscapes Conference on 29 October 2025.</p>	
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.	<b>January 2024:</b> The Board unanimously endorsed the paper and supported the Chairman in writing to the Secretary of State for the Environment.	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<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>March 2025:</b> No response to date. Officers raised the matter on 13th January as part of the Defra Annual Review.</p> <p><b>September 2025:</b> Defra has provided the Authority with flexibility in the use of National Park capital funding. The Change Control Notice stated the following:  “The capital grant and any income derived from the expenditure is to be treated as National Park income and must be used in furtherance of section 2(1)(a) and (b) of the Norfolk and Suffolk Broads Act 1988. Any such income may be applied to an expenditure that incidentally supports Section 2(1)(c) provided the primary aim of the expenditure remains the pursuit of Section 2(1)(a) and (b)”.  Section 2(1) (b) of the Norfolk and Suffolk Broads Act states: It shall be the general duty of the Authority to manage the Broads for the purposes of: (b) promoting opportunities for the understanding and enjoyment of the special qualities of the Broads by the public.  The argument accepted by Defra is that improving access to and from the water is one of the main ways the public enjoy the special qualities of the Broads.</p> <p><b>November 2025:</b> No further update.</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 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.	<p><b>April 2024:</b> Chief Executive has contacted Norfolk County Council and has been asked to brief the local MP. Awaiting outcome of discussions between Peel Ports and Norfolk County Council.</p> <p><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.</p> <p><b>August 2024:</b> Response received from Great Yarmouth Port Authority and meeting to be arranged to discuss Haven Bridge.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p><b>September 2024:</b> Meeting deferred until after the Port Authority have had their AGM.</p> <p><b>November 2024:</b> Meeting with users on lifting arrangements on 14 November 2024. Peel Ports proposed that charges be introduced for lifting the bridge and the Port Users Group would formulate a response to that proposal.</p> <p><b>December 2024:</b> Peel Ports is consulting with the Port Users Group on a proposal to introduce charges for raising the Haven Bridge. The Group has written to the Great Yarmouth Port Authority highlighting Clause 59 of the Great Yarmouth Port and Haven Act 1866 which states that “no charge shall be made in respect of opening the Bridge”. They have also pointed out that the introduction earlier this year of a transit fee on pleasure craft contravenes Clause 113 of the same Act. The Authority is seeking a meeting with the Port Authority and Peel Ports to establish the position.</p> <p><b>January 2025:</b> Great Yarmouth Port Authority has indicated that the proposed Bridge Lifting Charge "will not be applied for 2025".</p> <p><b>March 2025:</b> The Chief Executive and Monitoring Officer met with Peel Ports on 19 February and covered a range of issues.</p> <p><b>November 2025:</b> A Port Users Group meeting will be held on 4 December 2025.</p>	
Landscapes Connections	24/01/2025	Andrew Farrell	To track the progress of the submission of an expression of interest to the National Lottery Heritage Landscape Connection Scheme and the subsequent development of an initial bid ready for submission at the end of 2025.	<p><b>January 2025:</b> Members authorised the submission of the expression of interest to the National Lottery Heritage Landscape Connection Scheme.</p> <p><b>March 2025:</b> Further advice given from senior officers at the Heritage Fund on the timings of development funding application and Expression#LC of Interest. Initial application for development funding to cover officer costs to develop the Landscape Connections Partnership bid being in the next few weeks.</p> <p><b>April 2025:</b> Work continues to develop the development funding application. This is incorporating recently arising needs to further develop our work to support small local heritage partner's organisational sustainability, which is one of the key funding priorities of the Heritage Fund. We are also having key conversations with partners around the needs to meet our cash-match funding needs next year.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p><b>June 2025:</b> Continuing to meet with Heritage Fund and partners to scope out overall project. Speaking with potential funders to cover initial match funding requirements for development stage.</p> <p><b>September 2025:</b> An initial application for resilience funding to the Heritage Fund has been submitted to build capacity to support building the partnership.</p> <p><b>November 2025:</b> The Authority has been awarded a grant of £129,312 in resilience funding for a project titled "LC Broads Heritage Partnership: A Vision for the Future". This funding will allow us to bring together the new partnership, through funded officer time, to develop and submit the first round bid to the Heritage Fund. We will be recruiting a new externally funded Partnership Develop Officer to lead in this work. In the first week of November we hosted a visit with the regional director of the Heritage Fund and one of the Senior Engagement Managers where we discussed our plans for developing our schemes for the programme.</p>	
Appointment of a Monitoring Officer	25/07/2025	John Packman	At the Broads Authority meeting on 25 July 2025, the Board approved the transfer of the position of Monitoring Officer from Jonathan Goolden at Wilkins Chapman to Robert Thomas, Head of Governance as from 12 November 2025.	<p><b>November 2025:</b> Since the decision by the Broads Authority, Robert Thomas has resigned from his post and will be leaving the Authority on Friday 5 December. To ensure the Authority remains compliant under section 5 of the Local Government and Housing Act 1989, Jonathan Goolden of Wilkins Chapman has agreed to be the Authority's Monitoring Officer. Lorraine Taylor has been appointed Head of Governance as from 8 December 2025 and the plan is that she will in due course take over the role of Monitoring Officer. She has completed her first Monitoring Officer Foundation Course and will take on the Deputy Monitoring Officer position, providing essential continuity during this transition. A Monitoring Officer work program has been developed and this will be handed over to the Deputy Monitoring Officer to implement and maintain.</p>	01/12/2025

Date of report: 14 November 2025

# Broads Authority

28 November 2025

Agenda item number 8

## Strategic priorities update for 2025/26 and draft strategic priorities for 2026/27

Report by Governance Officer

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### Purpose

This report sets out the latest progress in implementing the Authority's annual strategic priorities for 2025/26 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 consider the draft strategic priorities for 2026/27 in Section 3.

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## Contents

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## 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.

## 2. Updates

- 2.1. An update on the agreed strategic priorities for 2025/26 is in Table 1 below.

**Table 1**

Strategic priorities 2025/26 – progress update

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
<p>Protect communities from the dangers of flooding</p> <p><b>1. Respond to future flood risk in the Broads that better copes with climate change and sea level rise</b></p> <p>Aim: To implement the next steps of the Broadland Futures Initiative and prepare an adaptation plan for BA moorings.</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 2026.</li> <li>(ii) Hold at least two meetings of the BFI Elected Members Forum, by March 2026.</li> <li>(iii) Develop plan to adapt moorings to higher water levels in the Broads.</li> </ul>	<p>Status: <b>On track</b></p> <ul style="list-style-type: none"> <li>(i) The sixteenth edition of the BFI newsletter was published. Recruitment for a senior comms and engagement officer completed (internal to the EA).</li> <li>(ii) At the EMF meeting on 8 May 2025, members discussed and endorsed different pathways for the Broads. Each pathway sets out steps to a different future outcome for flood management across the BFI area. The pathways are a start point for analysis and will ultimately be assessed using a combination of Economics and how they perform against the BFI objectives. Public engagement on the pathways is scheduled towards the end of the year.</li> <li>(iii) The approach outlined and accepted in the 05/09/2024</li> </ul>	<p>Director of Delivery and Head of CME</p>

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
	Navigation Committee is being implemented as each mooring is programmed for full repiling	
<p>Ensure nature’s recovery and clean up Britain’s rivers, lakes and seas</p> <p><b>2. Continue to provide home to thriving wildlife that can adapt to the changing climate.</b></p> <p>Aim: A thriving wildlife in the Broads</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Implement year 1 of the Broads Nature Recovery Delivery Plan.</li> <li>(ii) Conclude the work with Natural England on the apportionment of Protected Landscapes targets for the Broads.</li> <li>(iii) Timely response to the consultations to the Local Nature Recovery Strategy in Norfolk and Suffolk, as a Supporting Authority, expected in February and May 2025.</li> <li>(iv) Completions and lessons learnt from the restoration projects at Buttle Marsh and Horsey.</li> </ul>	<p>Status: <b>On track</b></p> <ul style="list-style-type: none"> <li>(i) On track. Annual review of Delivery Plan complete <a href="#">Broads Nature Recovery Strategy 2024-29</a>. The BA projects in the Norfolk Recreational Avoidance Mitigation Action Plan are being considered for funding approval before end of December to further protect designated sites.</li> <li>(ii) On track, targets set by partners in 2024, annual report for national data complete to assess progress against targets, awaiting guidance to include targets in Broads Plan.</li> <li>(iii) The Norfolk LNRS and Suffolk LNRS final pre-publication consultation with Supporting Authorities was completed (on Monday 13 October). No objections were received or PANs (Public Advisory Notices) from the Supporting Authorities. Submission to Defra and publishing is due at end of October with 6 November launch event with BA featuring in launch film at Carlton Marshes.</li> <li>(iv) <b>Buttle Marsh</b> sluice installation, and the tender for the remaining water management works ongoing.</li> </ul>	<p>Environment Policy Adviser and Sustainability Manager</p>

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
	<p><i>Funding: Defra – Peat Restoration Grant</i></p> <p><a href="#">Conference: Managing carbon and water in lowland landscapes Tickets, Tue, Jan 20, 2026</a></p> <p>Bookings are open. Eight podcast interviews have been completed, and a new peat webpage is currently in development.</p> <p><i>Funding: Defra – Lowland Agricultural Peat Water Discovery Project (LAPWDP)</i></p> <p><b>Reedbed Expansion</b></p> <p>Assessments of potential reedbed expansion sites are ongoing across Norfolk and Suffolk. A liaison visit to the Netherlands with Broads partners is planned for December, and work continues to further develop the BA/ADAS REEDS economic model.</p> <p><i>Funding: Defra – Paludiculture Exploration Fund (PEF)</i></p> <p><b>Broads Peat Partnership</b></p> <p>The Broads Peat Partnership has now been established. The Partnership’s work was presented at the Norfolk Landscapes Conference on 29 October.</p>	
Net Zero by 2050	<p>Status: <b>On track</b></p> <p>i) Work on drafting a refreshed Action Plan is ongoing. We have agreed with the other National Parks to draft a common template, which is being prepared by a Task and</p>	Sustainability Manager

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
<p><b>3. Implement the five Ps<sup>1</sup> of the Race to Zero Programme to halve emissions by 2030.</b></p> <p>Aim: pledge to make Broads Authority own operations carbon neutral by 2030, and to aim for a zero-emissions by 2040.</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Refresh Climate Action Plan, by summer 2025.</li> <li>(ii) Develop BA response to Defra’s request to move to electric vehicles by 2027.</li> <li>(iii) Develop plan towards more zero-emission boating.</li> <li>(iv) Find funding to implement the plan for zero-emission boating.</li> </ul>	<p>Finish group which includes the Broads Authority. The Task &amp; Finish group has circulated initial outlines, and we are working to all National Parks having a refreshed action plan by January.</p> <p>ii) We have not received further updates from the DEFRA Electric Vehicles Group. We are investigating potential 4x4 EVs that have come onto the market. The operations team have tested a 4x4 EV, but which did not match up to operational requirements. This showed that the technology is approaching the place where electric 4x4 vehicles can be used to tow, but it has not quite matured to the point we can use it. The Operations Team also tested a fully electric telehandler, but this proved to not yet meet the capabilities needed by the authority in terms of managing rough terrain, and its lifting power.</p> <p>iii) The Broads Authority took part in a bid to the Clean Maritime Demonstration Competition that would have explored marine hydrogen applications. Despite scoring highly the application was unfortunately not successful. The project leader is exploring other funding routes for the project.</p> <p>iv) The Broads Authority submitted evidence to the call for evidence for</p>	

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

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
	<p>decarbonising boats under 400 tonnes under the Maritime Decarbonisation Strategy. We are co-ordinating our response through AINA and the Canal and Rivers Trust.</p> <p>The government have announced further funding of £448 million for maritime decarbonisation through to 2030, with the next round of applications opening in 2026.</p>	
<p>Potentially all</p> <p><b>4. Bring significant external funding to deliver Broads Plan objectives</b></p> <p>Aim: to leverage additional funding to deliver against Broads objectives.</p> <p>Milestones:</p> <p>(i) Develop partnership arrangements for new project by summer 2025.</p> <p>(ii) Submit bid to the Lottery by end of 2025.</p>	<p>Status: <b>On Track</b></p> <p>(i) We have formed a group of core partners who are currently in the process of developing initial project ideas for the development phase bid. We are continuing to meet with current and prospective partners to identify gaps in delivery opportunities that will need to be filled for a successful application to the scheme.</p> <p>We continue to meet with the Heritage Fund and other Landscape projects nationally in support of our bid.</p> <p>(ii) We have received a grant of £129,312 to formally set up a new partnership through the project <i>#LC Broads Heritage Partnership: A Vision for the Future</i>.</p> <p>This funding will allow us to bring together the new partnership, through funded officer time, to develop and submit the first-</p>	<p>Head of External Funding</p>

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
	<p>round bid to the Heritage Fund. We will be recruiting a new externally funded Partnership Develop Officer to lead in this work.</p> <p>In the first week of November, we hosted a visit with the regional director of the Heritage Fund and one of the Senior Engagement Managers where we discussed our plans for developing our schemes for the programme.</p>	
<p>Access for all</p> <p><b>5. More people enjoying more activities in the Broads safely</b></p> <p>Aim: for all to enjoy safe visits to the Broads.</p> <p>Milestones:</p> <p>(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.</p> <p>(ii) Continue to use communications channels during 2025 that reach the widest possible audiences, in particular those that may not traditionally access the Broads.</p> <p>(iii) Deliver year 2 of the Integrated Access Strategy action plan.</p>	<p>Status: <b>On Track, except (iii) which is behind schedule</b></p> <p>(i) 90,000 copies of the 2025 edition of Broadcaster have been distributed through the usual channels</p> <p>(ii) Social media posts were scheduled throughout the season. The core campaign messaging focussed on Lifejackets (Take care of the people you love) and alcohol (Don't drink and drown). A case study was obtained featuring a quote from a survivor of a serious accident from earlier this year and used during the summer season (lifejacket messaging). New safety signage produced for Great Yarmouth Yacht Station proved successful with noticeably more people wearing life jackets whilst around the quay. The design was</p>	<p>Head of Communications and Head of Construction, Maintenance and Ecology</p>

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
(iv) All officers responsible for writing for commissioning reports and published materials complete the Accessibility training by the end of 2025.	<p>replicated for handouts and posters which were printed and distributed as a PDF file for partners to display.</p> <p>(iii) Access for All projects for delivery in 2025/26 have all been delayed due to the freeze on recruitment to the Waterways &amp; Recreation Officer post. The post will be filled by the end of November 2025.</p> <p>(iv) Accessibility training for report authors and others responsible for published material is available on the online staff training platform and reminders sent throughout the year,</p>	
<p>Support our farmers to boost Britain's food security</p> <p><b>6. Support farmers and land managers in carrying out projects which benefit the Broads</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> <p>(i) Allocate all grant funding to projects, by December 2025.</p> <p>(ii) Review of the outcomes of Farming in Protected Landscapes (since July 2021)</p>	<p>Status: <b>On track</b></p> <p>(i) Have received our grant funding and have £260,833.00 to allocate to projects in 2025/26. £100,418.32 has been allocated to 14 projects so far. 7 projects have completed.</p> <p>(ii) Headline Stats have been reviewed by Defra, and follow up information has been submitted.</p> <p>(iii) Summaries of all projects across years 1 – 4 are available on the Broads FiPL website. There are eight more detailed case studies also available on the website.</p>	Head of External Funding

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
(iii) Publish case studies showing example projects completed in the Broads.		

### 3. Setting strategic priorities for 2026/27

- 3.1. The role of strategic priorities in our strategic “golden thread” is set out in appendix 1. The strategic priorities for 2026/27 will feed into the 2026/27 budget setting process.
- 3.2. 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.

#### Defra Priorities

- Clean up Britain's rivers, lakes and seas: This includes improving water quality and making it cleaner through various initiatives.
- Support farmers to boost food security: This involves working with the agriculture sector to make it more productive, resilient, and sustainable.
- Create a roadmap to a circular economy: This aims to minimize waste and make the best use of resources to support economic growth and achieve net-zero targets.
- Ensure nature's recovery: This priority focuses on restoring and enhancing the environment and biodiversity across the nation.
- Protect communities from the dangers of flooding: This involves improving flood defences and maintenance to better protect homes and businesses.

#### Draft Broads Authority Strategic Priorities 2026/27:

- Broads Plan – start preparation of a replacement plan to cover the period 2028-2033
- Local Plan – submit plan for Local Plan Inquiry for independent inspection by a local plan inspector
- Responding to Climate Change and supporting the Broadland Futures Initiative
- Landscape Connections supporting nature recovery. Deliver partnership and submit development phase bid to the Heritage Lottery Fund to unlock up to £10m over 10 years.

- Access for All – maximising Active Travel England funding in partnership with key stakeholders and the highway authority.
- Information and Data Management Project - the main aims are data migration to a cloud-based platform, improved information governance and compliance thereby moving from legacy on premise software to cloud solutions.
- Devolution and Mayoral Authority – continue to engage with the Broads Authority’s constituent local authorities to make the most of the new governance structure for Norfolk and Suffolk.

3.3. Members are asked to review and potentially prioritise the suggested strategic priorities for 2026/27. Once members views have been received officers will define the milestones for 2026/27.

## 4. Financial Risks

- 4.1. 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.
- 4.2. Over-committing to additional work or priorities will have an adverse impact on the budget (see para. 3.2 above).

Author: Lorraine Taylor

Date of report: 14 November 2025

Background papers: none

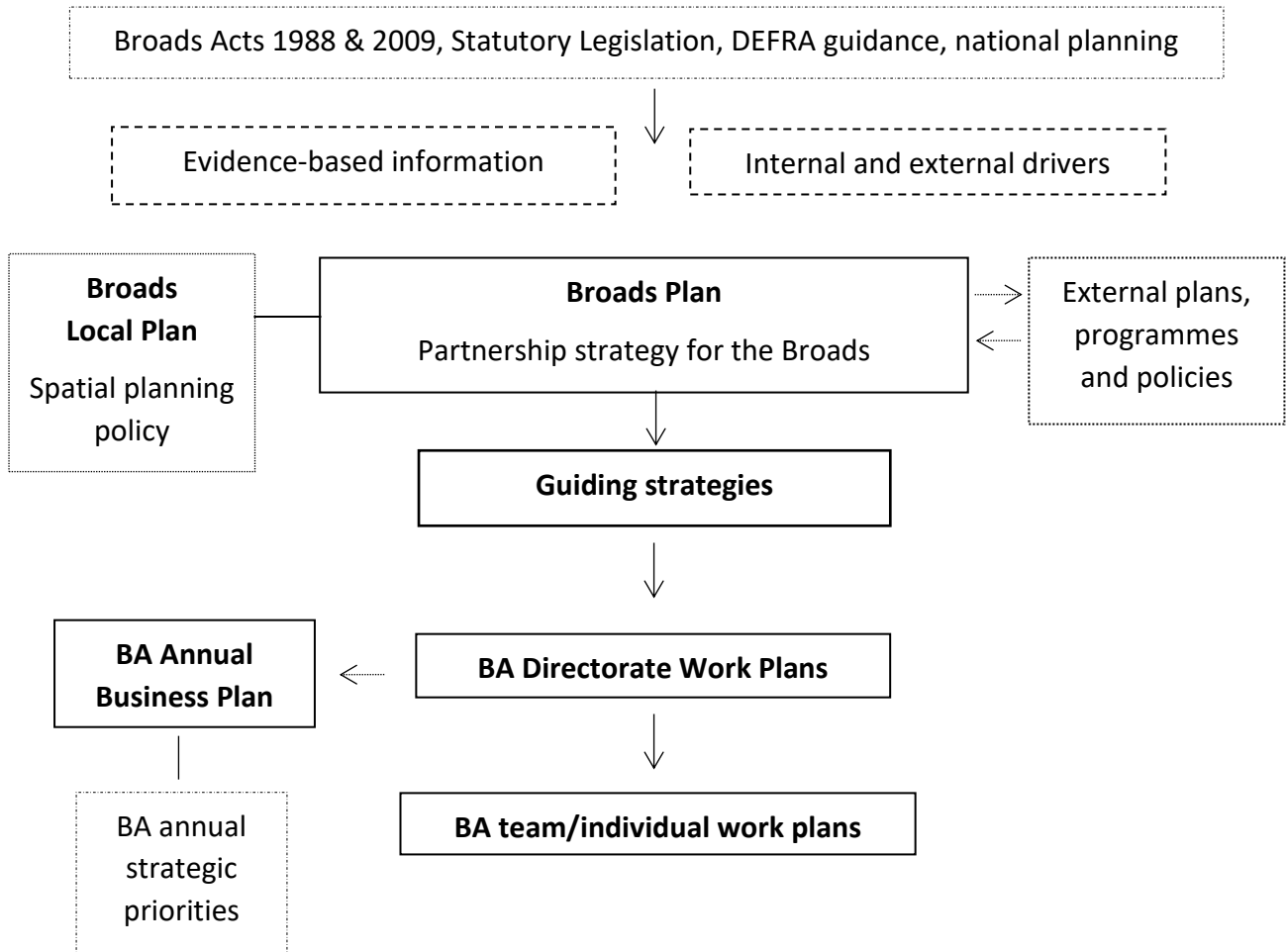
[Broads Plan](#) strategic objectives: all

Appendix 1 – ‘Golden thread’ strategic framework

# Appendix 1 – ‘Golden thread’ strategic framework

**Fig. 1**

‘Golden thread’ strategic framework



# Broads Authority

28 November 2025

Agenda item number 9

## Statement of Accounts 2024/25

Report by Director of Resources

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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 2025.

### Broads Plan context

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

### Recommended decision

To adopt the Statement of Accounts for 2024/25.

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## 1. Introduction

1.1. The draft Statement of Accounts for 2024/25 were last presented to the Board on 25 July 2025.

## 2. Changes to the 2024/25 Accounts

2.1. At the time of writing there has been no changes to the outturn surplus reported in July 2025 of £585,914. However, following the audit and pension fund audit there have

been some amendments to the pension figures within the balance sheet and the valuation of peppercorn leases.

2.2. Members will recall that 2024/25 was the first-time adoption of IFRS16 (Right of Use Assets) and there have been some amendments to how this information is disclosed.

2.3. Table 1 below provides an updated summary of adjustments.

**Table 1**

Detailed adjustments

<b>Income and Expenditure type</b>	<b>Service Analysis £000's</b>	<b>Not report to Management £000's</b>	<b>Not included in the CIES £000's</b>	<b>Net Cost of Services £000's</b>	<b>Other operating expenditure, finance &amp; investment income and Government Grant £000's</b>	<b>Surplus on the Provision of Services £000's</b>
Fees, charges and other service income	(6,329)	0	0	(6,329)	0	(6,329)
Interest and investment income	(307)	0	307	0	(307)	(307)
Contribution from reserves	(520)	0	42	(478)	0	(478)
Government Grants and donated assets (peppercorn leases)	(3,914)	0	3,914	0	(4,061)	(4,061)
<b>Total Income</b>	<b>(11,070)</b>	<b>0</b>	<b>4,263</b>	<b>(6,807)</b>	<b>(4,368)</b>	<b>(11,175)</b>
Employee expenses	5,924	(38)	0	5,886	9	5,895
Other service expenses	4,561	0	(517)	4,044	0	4,044
Depreciation, amortisation	0	379	0	379	0	379

Income and Expenditure type	Service Analysis £000's	Not report 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	Surplus on the Provision of Services £000's
& revaluation						
Interest payments	0	0	0	0	69	69
Gain on disposal of Asset	0	0	0	0	(12)	(12)
<b>Total Operating Expenditure</b>	<b>10,485</b>	<b>341</b>	<b>(517)</b>	<b>10,309</b>	<b>66</b>	<b>10,375</b>
<b>(Surplus) / Deficit on the Provision of Services</b>	<b>(585)</b>	<b>341</b>	<b>3,476</b>	<b>3,502</b>	<b>(4,302)</b>	<b>(800)</b>

2.4. This has resulted in an increase of £7,000 on the surplus on the provision of services.

### 3. Balance Sheet

1.1. Following the adjustments to the pension asset ceiling the net position has moved from a net asset position of £23,046,000 to £12,189,000. The balance sheet can be found on page 19 in appendix 1.

1.2. The bottom section of the Balance Sheet on page 19 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.

1.3. 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 £1,169,983;

- Navigation £627,571;
- Earmarked £3,556,519 of which £1,340,622 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 25 July 2025 and is available to view on the website [Annual Accounts](#).

## 5. Audit of the Statement of Accounts

- 5.1. The Authority's external auditors, Ernst & Young (EY) attended Risk, Audit and Governance committee on 25 November 2025 where the audit results were discussed.
- 5.2. Members will be aware that following the backstop provisions that 2023/24 Statement of Accounts were issued with a disclaimed opinion. At the time of writing EY were considering the form of audit opinion to be issued. This could be a further disclaimed year or qualified except for. A verbal update on this will be provided at the meeting.

## 6. Financial implications

- 6.1. The Statement of Accounts for 2024/25 shows revenue reserves of £1,797,554 (National Park (general) reserves £1,169,983, Navigation reserves £627,571) that are considered to be adequate. The National Park reserve at the end of 2024/25 stands at 31.2% of net expenditure, while the Navigation reserve is 14.6%.
- 6.2. The outturn figures for 2024/25, the impact of boat numbers and the 2025/26 level of tolls received will be assessed for their impact on the overall level of reserves and will be considered in future budgeting proposals and when making decisions about income and expenditure in 2026/27.

Author: Emma Krelle

Date of report: 12 November 2025

[Broads Plan](#) strategic objectives: All

Appendix 1 – Statement of Accounts 2024/25

# Broads Authority

## Statement of Accounts 2024/25

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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)

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 2024/25 can be found in the link below:

[Strategic Priorities](#)

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 approved by the Authority on 23 July 2025 and is available via the link below:

[Annual Governance Statement](#)

In June 2025, Natural England published the guidance for developing and reviewing management plans for Protected Landscapes in England: [Management plans for Protected](#)

[Landscapes in England - GOV.UK](#). The guidance will need to be considered for the next review of the Broads Plan.

## 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 156 or 137.8 Full Time Equivalents (FTE) as at 31 March 2025. This is split 25 (21.4 FTE) Finance and Support Services, 75 (69.5 FTE) Operations, 56 (46.9 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 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 Grant from the Nature for Climate Peatland Scheme and Defra support for FiPL.

## Risks

Uncertainty exists about future years' settlements and their duration. Cuts to the National Park Revenue Grant in years 2010/11 to 2015/16 has meant the Authority has already restructured to make savings. For the 2025/26 both sides of the budget will have a deficit which will be balanced through the use of reserves. The further reduction of National Park revenue grant in 2025/26 has created additional pressures on future years budgets whilst the outcome of the Comprehensive Spending Review is determined for funding 2026/27 to 2028/29. Whilst the receipt of National Park capital funding is welcomed this is only a one year settlement that requires expenditure to be complete by 31 March 2026. 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 Risk, Audit and Governance 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 of Corporate Risk Register**

The Authority reviewed the risk register and updated it during 2024/25. The risk register is 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 Risk, Audit and Governance Committee meeting with the option for significant risks being reported to the Broads Authority.

#### **Opportunities**

The UK’s 15 National Parks work at a national level with a range of commercial, sustainability and philanthropic partners via National Parks Partnerships and our charitable entity the UK National Parks Foundation. National Parks host over 100 million visits every year and have almost 1m social media followers.

The UK National Parks also continue to investigate efficiencies through joint procurement and services and to create resilience amongst the Parks. 2023/24 saw the UK National Parks Communication Team previously hosted by the Broads Authority transfer to Peak District National Park Authority. This service is jointly funded by 15 UK National Parks and seeks to promote a shared sense of identity.

The Authority has already been successful in gaining external funding from; the NHLF for Water, Mills and Marshes, Nature for Climate Peatland Scheme, Active Travel England, Access for All, LAPSIP, LAPWDP, Generation Green 2, BMW and Electrifying the Broads.

The Authority attended the Norfolk Show in June 2024, 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 2025.

2025/26 will see the Authority benefit from £1,385m additional grant funding from DEFRA. This capital funding will need to be spent in 2025/26. The Authority plans to use the funding to support our annual capital programme. DEFRA has also confirmed that FiPL will be extended to March 2027.

## 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 2025 is £36,738.

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 2025 is £21,857.

## 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

In 2024/25 the Authority received National Park Grant of £3,914k from Defra (£3,564k in 2023/24). This included one-off additional revenue and capital funding from DEFRA of £250k each. 2023/24 included the deferred capital grant of £150k for the purchase of Hulver Ground. In addition to this, the income received from external grant support, sales, fees, charges and interest totalled £1,876k (£1,464k in 2023/24). Total income for 2024/25 was £5,790k (£5,028k in 2023/24).

The Authority set a budget for 2024/25 with a forecast surplus of £15k (£38k surplus for 2023/24). The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for the year 2024/25 indicated an anticipated surplus of £163k. The actual outturn saw a surplus of £318k (a favourable variance of £155k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 9 May 2025 for £13k (£nil from 2023/24 added to the 2024/25 budget) and added to the 2025/26 budget.

#### Navigation Income and Expenditure

Income from tolls was £4,314k (£4,098k in 2023/24), other income received for the year from external grant support, yacht stations charges, sales of tide tables, works licences and other miscellaneous services was £293k, (£300k in 2023/24) and interest was £153k (£146k in 2023/24). Total income for 2024/25 was £4,760k (£4,544k in 2023/24).

The Authority set a budget with a forecast surplus of £87k for 2024/25 (deficit of £56k for 2023/24). 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 2024/25, which took account of approved budget changes, indicated an anticipated surplus of £167k. The actual outturn saw a surplus of £267k (a favourable variance of £100k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 9 May 2025 for £1k (£27k from 2023/24 added to the 2024/25) and added to the 2025/26 budget.

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 16 and the EFA on page 15.

#### Outlook

2025/26 continues with the delivery of the Nature for Climate Peatland Scheme restoration and the extension of the project funded from the Paludiculture Exploration Fund. In addition, a one-year project will be delivered with funding from the Water Restoration Fund, until March 2026. Collaborative work is also under way for an ambitious bid to the NHLF. Although the projects are claimed in arrears the impact on the Authority's cash flows is minimal. The budget for Navigation is projecting a deficit of £132k in 2025/26 (after considering carry forward requests) which will be funded from reserves. This provides a forecast of the Navigation reserve at 9.9% of net expenditure at the end of the year. For General (National Park) funding there is a projected surplus of £56k in 2025/26 (after considering carry forward requests) which will be funded from reserves. This provides a forecast of the National Park reserve at 21.7% of net expenditure.

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 February 2026. The annual toll increase for 2025/26 was set at 5.9% 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. 2025/26 continues to focus on the development of partnership work. The scheme administered by the Broads Authority continues to support 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 (Farming in Protected Landscapes). Climate change remains a threat to the Broads. Broadland Futures Initiative, in collaboration with the Environment Agency, will continue the strategy development for future flood risk management and engagement work with stakeholders.

### Changes to the 2024/25 Accounts

The introduction of IFRS16 (Right of Use Assets) has had an impact on the Authority's long-term liabilities due to leases that were previously classified as operational are now included within the balance sheet to recognise rental payments due in future years and the balances outstanding. These leases were previously regarded as operating leases under old reporting standards. In addition, peppercorn leases not previously recognised have been included and has resulted in a donated asset in 2024/25. As a result, assets within Property, Plant and Equipment have also increased. See accounting policy xiv and note 30 for further details.

### The accounting statements

The Broads Authority's accounts for the year 2024/25 are set out on pages 12 to 85. 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 84.

# 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 2024/25 (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 2025 and its income and expenditure for the year ended 31 March 2025.

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 \_\_\_\_\_.

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.

2023/24 Net expenditure chargeable to the General and navigation fund balances £000	2023/24 adjustments between the funding and accounting basis £000	2023/24 Net expenditure in the comprehensive income and expenditure statement £000	Function	2024/25 Net expenditure chargeable to the General and navigation fund balances £000	2024/25 adjustments between the funding and accounting basis £000	2024/25 Net expenditure in the comprehensive income and expenditure statement £000
1,492	(11)	1,481	Operations	1,469	36	1,505
1,340	31	1,371	Strategic Services	1,104	18	1,122
914	(83)	833	Finance & Support Services (previously known as Chief Executive)	986	(180)	806
4	0	4	Corporate Amounts	4	0	4
256	(301)	(45)	Broads Navigation Account	185	(120)	65
<b>4,006</b>	<b>(364)</b>	<b>3,642</b>	<b>Net cost of services (subtotal)</b>	<b>3,748</b>	<b>(246)</b>	<b>3,502</b>
(3,758)	(119)	(3,877)	Other income and expenditure	(4,311)	9	(4,302)
<b>248</b>	<b>(483)</b>	<b>(235)</b>	<b>(Surplus) or Deficit</b>	<b>(563)</b>	<b>(237)</b>	<b>(800)</b>
<b>(1,145)</b>			Opening general and navigation fund balance	<b>(1,308)</b>		
<b>248</b>			Less/plus surplus or (deficit) on general and navigation balance in year	<b>(563)</b>		
<b>(411)</b>			Transfer (to)/from earmarked reserves and Capital Grant Unapplied	<b>75</b>		
<b>(1,308)</b>			<b>Closing general and navigation fund balance at 31 March</b>	<b>(1,796)</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.

2023/24 Gross expenditure £000	2023/24 Income £000	2023/24 Net expenditure/ (income) £000	Description	Note	2024/25 Gross expenditure £000	2024/25 Income £000	2024/25 Net expenditure/ (income) £000
1,792	(311)	1,481	Operations		1,921	(416)	1,505
2,340	(969)	1,371	Strategic Services		2,394	(1,272)	1,122
863	(32)	831	Finance & Support Services		828	(22)	806
4	0	4	Corporate Items		4	0	4
4,340	(4,385)	(45)	Broads Navigation Account	36	4,640	(4,575)	65
<b>9,339</b>	<b>(5,697)</b>	<b>3,642</b>	<b>Cost of services (subtotal)</b>		<b>9,787</b>	<b>(6,285)</b>	<b>3,502</b>
		(12)	(Gains)/Losses on the disposal of non-current assets				(13)
		(367)	Financing and investment income and expenditure	11			(229)
		(3,498)	Taxation and non-specific grant income and expenditure	12			(4,060)
		<b>(235)</b>	<b>(Surplus) or deficit on provision of services (subtotal)</b>				<b>(800)</b>
		(422)	(Surplus) or deficit on revaluation of fixed assets				(233)
		2,815	Actuarial (gains)/losses on pension assets/liabilities				9
		2,393	Other comprehensive income and expenditure (subtotal)				(224)
		<b>2,158</b>	<b>Total comprehensive income and expenditure</b>				<b>(1,024)</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>2023/24</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 2023 (A)	1,145	422	150	3,763	5,480	7,843	13,323
Total comprehensive income and expenditure	235	0	0	0	235	0	235
Other Comprehensive income and expenditure	0	0	0	0	0	(2,394)	(2,394)
Adjustments between accounting basis and funding basis under regulations (Note 9)	(332)	0	(150)	0	(482)	482	0
Transfers to or from Earmarked reserves (Note 10)	261	0	0	(261)	0	0	0
Increase or (decrease in 2023/24 (B) (subtotal)	164	0	(150)	(261)	(247)	(1,912)	(2,159)
<b>Balance at 31 March 2024 (=A+B)</b>	<b>1,309</b>	<b>422</b>	<b>0</b>	<b>3,502</b>	<b>5,233</b>	<b>5,931</b>	<b>11,164</b>

<b>2024/25</b>	<b>General fund and navigation fund balance £000</b>	<b>Capital receipts reserve £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 2024 (A)	1,309	422	3,502	5,233	5,931	11,164
Total comprehensive income and expenditure	800	0	0	800	0	800
Other Comprehensive income and expenditure	0	0	0	0	225	225
Adjustments between accounting basis and funding basis under regulations (Note 9)	(259)	21	0	(238)	238	0
Transfers to or from Earmarked reserves (Note 10)	(54)	0	54	0	0	0
Increase or (decrease in 2024/25 (B) (subtotal))	487	21	54	562	463	1,025
<b>Balance at 31 March 2025 (=A+B)</b>	<b>1,796</b>	<b>443</b>	<b>3,556</b>	<b>5,795</b>	<b>6,394</b>	<b>12,189</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 24 £000	Category	Note	As at 31 March 25 £000
6,303	Property, plant & equipment	13	7,313
0	Intangible assets		29
<b>6,303</b>	<b>Long term assets (subtotal)</b>		<b>7,342</b>
5,067	Short term investments		6,102
209	Inventories	14	164
710	Short term debtors	15	606
1,454	Cash and cash equivalents	16	1,624
<b>7,440</b>	<b>Current assets (subtotal)</b>		<b>8,496</b>
(36)	Short term borrowing		(36)
0	Lease liability	30	(60)
(2,073)	Short term creditors	17	(2,447)
(94)	Provisions	18	(103)
(69)	Grant receipts in advance	27	(195)
<b>(2,272)</b>	<b>Current liabilities (subtotal)</b>		<b>(2,841)</b>
(58)	Long term borrowing		(22)
(249)	Other long-term liabilities	30, 32	(786)
<b>(307)</b>	<b>Long term liabilities (subtotal)</b>		<b>(808)</b>
<b>11,164</b>	<b>Net assets (liabilities)</b>		<b>12,189</b>
-	<b>Useable reserves</b>	-	
779	General account fund balance		1,169
530	Navigation account fund balance		627
422	Capital receipts reserve		443
0	Capital Grants Unapplied Account		0
3,502	Earmarked reserves	10	3,556
-	<b>Unusable reserves</b>	20	
2,698	Revaluation reserve		2,707
3,513	Capital adjustment account		3,947
(216)	Pension reserve		(196)
(64)	Accumulated absence reserve		(64)
<b>11,164</b>	<b>Total reserves</b>		<b>12,189</b>

I certify that the Statement of Accounts gives a true and fair view of the financial position of the Authority at 31 March 2025 and its income and expenditure for the year 31 March 2025.

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>2023/24 £000</b>	<b>Revenue activities</b>	<b>Note</b>	<b>2024/25 £000</b>
235	Net surplus or (deficit) on the provision of services		800
1,116	Adjustments to net surplus or deficit on the provision of services for non-cash movements		871
7,982	Adjust for items in the net surplus or deficit on the provision of services that are investing and financing activities		5,206
9,333	Net cash flows from operating activities (subtotal)	21	6,877
(8,545)	Investing activities	22	(6,627)
(36)	Financing activities	23	(80)
752	Net increase or (decrease) in cash and cash equivalents (subtotal)		170
702	Cash and cash equivalents at the beginning of the reporting period		1,454
<b>1,454</b>	<b>Cash and cash equivalents at the end of the reporting period</b>	16	<b>1,624</b>

# Notes to the Statement of Accounts

## 1. Accounting policies

### i. General principles

The Statement of Accounts summarises the Authority's transactions for the 2024/25 financial year and its position at the year end of 31 March 2025. 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 2024/25 and the Service Reporting Code of Practice 2024/25, 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 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**

### The Authority as lessee

At inception of an arrangement, the Authority determines whether such an arrangement is or contains a lease. A specific asset is the subject of a lease if fulfilment of the arrangement is dependent on the use of that specified asset. An arrangement conveys the right to use the asset if the arrangement conveys to the Authority the right to control the use of the underlying asset. The Code expands the scope of IFRS 16 leases to include arrangements with nil consideration, peppercorn or nominal payments.

### Initial measurement

Leases are recognised as right-of-use assets with a corresponding liability at the date from which the leased asset is available for use (or the IFRS 16 transition date, if later). The lease liabilities arising from a lease are initially measured on a present value basis comprising the following lease payments:

- Fixed payments (including in-substance fixed payments) less any lease incentives receivable.
- Variable lease payments that are based on an index or a rate, initially measured using the index or rate as at the commencement date.
- Amounts expected to be payable by the Authority under residual value guarantees.
- The exercise price of a purchase option if the Authority is reasonably certain to exercise that option.
- Payments of penalties for terminating the lease, if the lease term reflects the Authority exercising that option.
- Lease payments to be made under certain extension options.

The lease payments are discounted using the Authority's incremental borrowing rate, being the rate, the Authority would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

For the current year, the Authority's incremental borrowing rate for each tenor consists of Public Works Loan Board (PWL) as this is the source of borrowing previously used.

Lease payments are allocated between the repayment of principal and a finance cost. The finance cost is charged to the Comprehensive Income and Expenditure Statement over the lease period to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

The right-of-use assets are measured at cost comprising the following:

- The amount of initial measurement of lease liability.
- Any lease payments made at or before the commencement date, less any lease incentives received.

- Any initial direct costs.
- Restoration costs.

The right-of-use assets are generally depreciated on a straight-line basis over the shorter of the asset's useful life and the lease term. If it is reasonably certain that the Authority will exercise a purchase option, then the right-of-use asset is depreciated over the underlying asset's useful life. Depreciation and impairments on non-current assets is accounted for under separate arrangements for capital financing. Amounts are therefore adjusted via the capital adjustment account from the General and Navigation Fund balance in the Movement in Reserves Statement.

Payments associated with short-term leases and with low-value assets are recognised on a straight-line basis as an expense in the Comprehensive Income and Expenditure Statement. Short-term leases are leases with a lease term of 12 months or less. Low-value assets are items under £5,000 and comprise of IT equipment, small items of office furniture and low value land.

#### Subsequent measurement

The right-of-use asset is subsequently measured using the fair value model. The authority considers the cost model to be a reasonable proxy except for:

- assets held under non-commercial leases.
- leases where rent reviews do not necessarily reflect market conditions.
- leases with terms of more than five years that do not have any provision for rent reviews.
- leases where rent reviews will be at periods of more than five years.

For these leases, the asset is carried at a revalued amount. In these financial statements, right-of-use assets held under index-linked leases have been adjusted for changes in the relevant index, while assets held under peppercorn or nil consideration leases have been valued using market prices or rentals for equivalent land and properties.

The right-of-use asset is depreciated straight-line over the shorter period of remaining lease term and useful life of the underlying asset as at the date of adoption.

The lease liability is subsequently measured at amortised cost, using the effective interest method. The liability is remeasured when:

- there is a change in future lease payments arising from a change in index or rate.
- there is a change in the Authority's estimate of the amount expected to be payable under a residual value guarantee.
- the authority changes its assessment of whether it will exercise a purchase, extension or termination option, or
- there is a revised in-substance fixed lease payment.

When such a remeasurement occurs, a corresponding adjustment is made to the carrying amount of the right-of-use asset, with any further adjustment required from remeasurement being recorded in the income statement.

#### Peppercorn leases

Leases with payments at peppercorn or nominal consideration that are provided at substantially below market terms, and leases for nil consideration, are accounted for as follows:

- Any portion of the lease that is payable is accounted for in the same way as other lease obligations under IFRS 16 Leases
- The difference between the present value of any future lease payments due and the fair value of the lease on initial recognition is recognised as a fair value right-of-use asset on the Balance Sheet, with a corresponding gain recognised in grant income within the surplus or deficit recognised on the provision of services

The Authority has a number of leases over land and property under which it pays £nil or peppercorn rents. It has undertaken an exercise to assess the fair value of the assets leased under these arrangements through use of its property consultant, and these have been recorded in the financial statements, in respect of these leases.

#### 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.
- Listed buildings – depreciation period could to up to 100 years

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 2023/24, 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 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 2025:

- IAS 16 and IAS 38 – amendment to the measurement of non-investment assets, particularly in relation to property, plant, and equipment.
- IFRS 17 – introduces a new accounting standard for insurance contracts.
- IAS 21 – amendment specifically focusing on the "Effects of Changes in Foreign Exchange Rates" (Lack of Exchangeability).

Changes to IFRS 17 and IAS 21 are not expected to have a material impact on the Authority's statements. The impact of changes to IAS 16 and IAS 38 will be assessed once the Code is issued and there is more details available.

### 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 2025/26 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	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 £53,000 for every year that useful lives had to be reduced.

Item	Uncertainties	Effect if actual results differ from assumptions
	doubt the useful lives assigned to assets.	
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 £521,000. 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 2024/25 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 November 2025. 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

2023/24 Adjustments for capital purposes (Note 1) £000	2023/24 Net change for the pension's adjustments (Note 2) £000	2023/24 Other differences (Note 3) £000	2023/24 Total adjustments £000	Description	2024/25 Adjustments for capital purposes (Note 1) £000	2024/25 Net change for the pension's adjustments (Note 2) £000	2024/25 Other differences (Note 3) £000	2024/25 Total adjustments £000
(19)	7	1	(11)	Operations	42	(6)	0	36
18	11	2	31	Strategic Services	26	(9)	1	18
(87)	3	1	(83)	Finance & Support Services	(177)	(3)	0	(180)
0	0	0	0	Corporate Items	0	0	0	0
(332)	24	7	(301)	Broads Navigation Account	(100)	(20)	0	(120)
(420)	45	11	(364)	Net Cost of Services (subtotal)	(209)	(38)	1	(246)
0	(119)	0	(119)	Other income and expenditure from the Expenditure and Funding analysis	0	9	0	9
<b>(420)</b>	<b>(74)</b>	<b>11</b>	<b>(483)</b>	Difference between General and Navigation Fund surplus or deficit and comprehensive Income and Expenditure Statement Surplus of Deficit on the Provision of Services	<b>(209)</b>	<b>(29)</b>	<b>1</b>	<b>(237)</b>

## 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>2023/24 Income from services (£000)</b>	<b>2024/25 Income from services (£000)</b>
Operations	(311)	(416)
Strategic Services	(969)	(1,272)
Finance & Support Services	(32)	(22)
Corporate items	0	0
Specialist ringfenced account (navigation)	(4,386)	(4,575)
<b>Total income analysed on a segmental basis</b>	<b>(5,698)</b>	<b>(6,285)</b>

## 8a. Expenditure and income analysed by nature

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

<b>Expenditure</b>	<b>2023/24 £000</b>	<b>2024/25 £000</b>
Employee benefits expenses	5,771	5,895
Other services expenses	3,821	4,043
Depreciation, amortisation, impairment	186	379
Interest payments	45	69
Expenditure in relation to investment properties	0	0
Loss/(gain) on the disposal of assets	(12)	(12)
<b>Total expenditure</b>	<b>9,811</b>	<b>10,374</b>

<b>Income</b>	<b>2023/24 £000</b>	<b>2024/25 £000</b>
Fees, charges and other service income	(5,716)	(6,330)
Interest and investment income	(293)	(307)
Contributions from reserves	(539)	(477)
Government grants and contributions	(3,498)	(4,060)
Total income (subtotal)	(10,046)	(11,174)
<b>Surplus or deficit on the provision of services</b>	<b>(235)</b>	<b>(800)</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>2023/24 £000</b>	<b>2024/25 £000</b>
Revenue from contracts with service recipients	213	174
<b>Total included in comprehensive income and expenditure</b>	<b>213</b>	<b>174</b>

Amounts included in the Balance Sheet for contracts with service recipients:

<b>Outstanding Revenue</b>	<b>2023/24 £000</b>	<b>2024/25 £000</b>
Receivables, which are included in debtors (Note 15)	42	50
<b>Total included in net assets</b>	<b>42</b>	<b>50</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.

2023/24 General fund and navigation fund £000	2023/24 Capital receipts reserve £000	2023/24 Capital Grants Unapplied Account £000	2023/24 Movement in unusable reserves £000	Adjustments	2024/25 General fund and navigation fund £000	2024/25 Capital receipts reserve £000	2024/25 Movement in unusable reserves £000
				<b>Adjustments primarily involving the Capital Adjustment Account:</b>			
				<b>Reversal of items debited or credited to the Comprehensive Expenditure and Income Statement:</b>			
0	0	0	0	Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	(21)	21	0
0	0	0	0	Right of use assets on transition	(146)	0	146
(84)	0	0	84	Donated Asset	0	0	0
331	0	0	(331)	Charges for depreciation and impairment of non-current assets	375	0	(375)
(145)	0	0	145	Revaluation losses on property, plant and equipment	4	0	(4)
0	0	0	0	Amortisation of intangible assets	0	0	0
5	0	0	(5)	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	30	0	(30)
				<b>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</b>			
(35)	0	0	35	Statutory provision for the financing of capital investment	(81)	0	81
(492)	0	0	492	Capital expenditure charged against the General Fund	(392)	0	392
				<b>Adjustments involving the Capital Resources:</b>			
150	0	(150)	0	Application of Capital Grant to finance Capital Expenditure	0	0	0
0	0	0	0	Transfer of Capital Grants and contributions to Capital Unapplied Grant	0	0	0
				<b>Adjustments involving the Pensions Reserve:</b>			
859	0	0	(859)	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)	903	0	(903)
(932)	0	0	932	Employer's pension contributions and direct payments to pensioners payable in the year	(931)	0	931
				<b>Adjustments involving the accumulated Absences Account:</b>			
11	0	0	(11)	Adjustments in relation to short-term compensated absences	0	0	0
<b>(332)</b>	<b>0</b>	<b>(150)</b>	<b>482</b>	<b>Total adjustments</b>	<b>(259)</b>	<b>21</b>	<b>238</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 2024/25. A description of each of the earmarked reserves follows in the table below.

Reserve Name	Balance at 31 March 2023 £000	Transfers in 2023/24 £000	Transfers out 2023/24 £000	Balance at 31 March 2024 £000	Transfers in 2024/25 £000	Transfers out 2024/25 £000	Balance at 31 March 2025 £000
Property	(932)	(207)	0	(1,139)	(63)	359	(843)
Plant, vessels and equipment	(636)	(282)	278	(640)	(260)	117	(783)
Premises	(376)	(108)	53	(431)	(27)	16	(442)
Planning delivery grant	(261)	(16)	0	(277)	(270)	42	(505)
Upper Thurne Enhancement Scheme	(214)	(36)	0	(250)	(39)	6	(283)
Heritage Lottery Fund	(171)	(184)	342	(13)	(150)	163	0
Catchment Partnership	(85)	(43)	58	(70)	(60)	54	(76)
CANAPE	(463)	(26)	489	0	0	0	0
Computer Software	(153)	(30)	0	(183)	(9)	34	(158)
UK National Park Communications	(5)	(34)	35	(4)	0	1	(3)
Match Funding	(17)	0	(17)	0	0	0	0
Medium Term Financial Planning	(450)	(148)	103	(495)	(279)	311	(463)
<b>Total</b>	<b>(3,763)</b>	<b>(1,114)</b>	<b>1,341</b>	<b>(3,502)</b>	<b>(1,157)</b>	<b>1,103</b>	<b>(3,556)</b>

Included in the closing balance of £3,556k, £1,341k 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.

**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

2023/24 £000	Expenditure and income detail	2024/25 £000
45	Interest payable and similar charges	69
(119)	Net interest on the net defined benefit liability (asset)	9
(293)	Interest receivable and similar income	(307)
<b>(367)</b>	<b>Total</b>	<b>(229)</b>

## 12. Taxation and non-specific Grant income

2023/24 £000	Income detail	2024/25 £000
	<b>Credited to Taxation and non-specific Grant income</b>	
3,414	DEFRA National Park Grant	3,414
0	DEFRA Biodiversity Capital Grant	250
0	DEFRA Biodiversity Net Gain funding	250
84	Donated Asset* (Mutford Lock/Peppercorn Leases)	146
<b>3,498</b>	<b>Total</b>	<b>4,060</b>

\* Mutford Lock – Prior Year/Peppercorn Leases – Current Year

### 13. Property, plant and equipment

#### Movements on balances 2023/24

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 2023	3,379	3,433	315	323	92	7,542
Additions	153	318	0	0	21	492
Donated Assets	84	0	0	0	0	84
Revaluation increases/(decreased) recognised in the Revaluation reserve	670	0	0	0	0	670
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	(145)	0	0	0	0	(145)
Derecognition-disposals	0	(105)	0	0	0	(105)
Re-classification	0	92	0	0	(92)	0
<b>At 31 March 2024</b>	<b>4,141</b>	<b>3,738</b>	<b>315</b>	<b>323</b>	<b>21</b>	<b>8,538</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 2023	83	1,661	301	0	0	2,045
Depreciation charge	32	296	3	0	0	331
Derecognition – disposals	0	(99)	0	0	0	(99)
Depreciation written out to the Revaluation Reserve	(42)	0	0	0	0	(42)
<b>At 31 March 2024</b>	<b>73</b>	<b>1,858</b>	<b>304</b>	<b>0</b>	<b>0</b>	<b>2,235</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 2024</b>	<b>4,068</b>	<b>1,880</b>	<b>11</b>	<b>323</b>	<b>21</b>	<b>6,303</b>
At 31 March 2023	3,296	1,772	14	323	92	5,497

Movements on balances 2024/25

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 2024	4,141	3,738	315	323	21	8,538
Right of use assets on transition (peppercorn leases)	360	5	0	0	0	365
Additions	456	363	0	0	3	822
Donated Assets	0	0	0	0	0	0
Revaluation increases/(decreased) recognised in the Revaluation reserve	201	0	0	0	0	201
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	(21)	0	0	0	0	(21)
Derecognition-disposals	0	(98)				(98)
Reclassification	0	3	15	0	(18)	0
<b>At 31 March 2025</b>	<b>5,137</b>	<b>4,011</b>	<b>330</b>	<b>323</b>	<b>6</b>	<b>9,807</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 2024	73	1,859	304	0	0	2,236
Depreciation charge	92	281	1	0	0	374
Derecognition – disposals	0	(66)	0	0	0	(66)
Revaluations - Revaluation Reserve	(33)	0	0	0	0	(33)
Revaluations - Surplus / Deficit on Provision of Services	(17)	0	0	0	0	(17)
<b>At 31 March 2025</b>	<b>115</b>	<b>2,074</b>	<b>305</b>	<b>0</b>	<b>0</b>	<b>2,494</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 2025</b>	<b>5,022</b>	<b>1,937</b>	<b>25</b>	<b>323</b>	<b>6</b>	<b>7,313</b>
At 31 March 2024	4,068	1,880	11	323	21	6,303

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.

From 1 April 2024 Right of use assets are now included within the balance sheet under Property, Plant and Equipment, this is offset by the corresponding lease liability within current liabilities. See note 30 for further details.

## 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 100 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 Bruton Knowles Limited, 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	1,933	25	323	6	2,287
Valued at current value as at 31 March 2025	1,282	4	0	0	0	1,286
31 March 2024	1,583	0	0	0	0	1,583
31 March 2023	1,612	0	0	0	0	1,612
31 March 2022	304	0	0	0	0	304
31 March 2021	241	0	0	0	0	241
<b>Total cost or valuation</b>	<b>5,022</b>	<b>1,937</b>	<b>25</b>	<b>323</b>	<b>6</b>	<b>7,313</b>

## 14. Inventories

Description	Consumable stores 2023/24 £000	Consumable stores 2024/25 £000	Maintenance materials 2023/24 £000	Maintenance materials 2024/25 £000	Total 2023/24 £000	Total 2024/25 £000
Balance outstanding at start of year	38	33	103	176	141	209
Purchases	26	31	252	188	278	219
Recognised as an expense in year	(31)	(30)	(179)	(234)	(210)	(264)
Written off balances	0	0	0	0	0	0
<b>Balances outstanding at year end</b>	<b>33</b>	<b>34</b>	<b>176</b>	<b>130</b>	<b>209</b>	<b>164</b>

## 15. Debtors

31 March 2024 £000	Debtor types	31 March 2025 £000
123	Trade receivables	50
480	Prepayments and accrued income	329
107	Other receivable amounts	227
<b>710</b>	<b>Total</b>	<b>606</b>

## 16. Cash and cash equivalents

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

31 March 2024 £000	Cash and cash equivalent types	31 March 2025 £000
2	Cash held by the Broads Authority	2
1,452	Bank current accounts	1,622
<b>1,454</b>	<b>Total cash and cash equivalents</b>	<b>1,624</b>

## 17. Creditors

31 March 2024 £000	Creditor types	31 March 2025 £000
383	Trade payables	644
1,521	Accruals and income in advance	1,621
169	Other payable amounts	182
<b>2,073</b>	<b>Total</b>	<b>2,447</b>

## 18.Provisions

2023/24 Accumulated absences provision £000	2023/24 Audit Fees provision £000	2023/24 Biodiversity Net Gain Provision £000	2023/24 Total £000	Description	2024/25 Accumulated absences provision £000	2024/25 Biodiversity Net Gain Provision £000	2024/25 Bad Debt Provision £000	2024/25 Total £000
53	20	26	99	Balance at 1 April	64	30	0	94
64	0	11	75	Additional provisions made in year	64	16	4	84
(53)	(20)	(7)	(80)	Settlements or cancellation of provision made at end of proceeding year	(64)	(11)	0	(75)
<b>64</b>	<b>0</b>	<b>30</b>	<b>94</b>	<b>Balance at 31 March</b>	<b>64</b>	<b>35</b>	<b>4</b>	<b>103</b>

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 2025/26.

Biodiversity Net Gain (BNG) is a new legal requirement affecting most types of planning applications in England.

The intention of the new legislation is to ensure the biodiversity value of development sites is measurably improved as a result of development. To achieve this, the law requires most planning applications to demonstrate a minimum 10% gain for biodiversity.

This new legal requirement was introduced for major sites on the 12th of February 2024. Small sites were given an exemption until the 2nd of April 2024. Since this date, the requirement has applied to small sites as well as major.

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 2024 £000	Description	31 March 2025 £000
2,698	Revaluation reserve	2,707
3,513	Capital Adjustment Account	3,947
(216)	Pensions Reserve	(196)
(64)	Accumulated Absences Account	(64)
<b>5,931</b>	<b>Total unusable reserves</b>	<b>6,394</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.

2023/24 £000	Description	2024/25 £000
2,340	Balance at 1 April	2,698
619	Upward revaluation of assets	232
(198)	Downward revaluation of assets	0
421	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on Provision of Services (subtotal)	233
(63)	Difference between current value depreciation and historical cost depreciation	(223)
(63)	Amount written off to the Capital Adjustment Account (subtotal)	(223)
<b>2,698</b>	<b>Balance at 31 March</b>	<b>2,707</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.

2023/24 £000	Description	2024/25 £000
3,030	Balance at 1 April	3,513
0	Right of use assets on transition	146
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	0
(331)	Charges for depreciation and impairment of non-current assets	(375)
145	Revaluation losses on property plant & equipment	(4)
84	Movement in the Donated Assets	0
0	Amount on Excavator w/off on disposal or sale as part of the gain/loss on disposal to CIES	
0	Amortisation of intangible assets	0
(5)	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	(31)
63	Adjusting amounts written out of the revaluation reserve	223
(44)	Net written out amount of the cost of non-current assets consumed in the year (subtotal)	(41)

2023/24 £000	Description	2024/25 £000
0	Capital grants and contributions credited to CIES applied for capital financing	0
150	Application of grants to capital financing from Capital Grants Unapplied Account	0
(150)	Transfer of capital grants and contributions to Capital Grants Unapplied	0
35	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	81
492	Capital expenditure charges against the General Fund	394
<b>3,513</b>	<b>Balance at 31 March</b>	<b>3,947</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.

2023/24 £000	Description	2024/25 £000
2,525	Balance at 1 April	(216)
(2,814)	Remeasurements of the net defined benefit liability/(asset)	(9)
(859)	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	(903)
932	Employer's pension contributions and direct payments to pensioners payable in the year	932

2023/24 £000	Description	2024/25 £000
(216)	Balance at 31 March	(196)

#### 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.

2023/24 £000	Description	2024/25 £000
(52)	Balance at 1 April	(64)
0	Settlement or cancellation of accrual made at the end of the preceding year	0
(64)	Amounts accrued at the end of the current year	(64)
52	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	64
(64)	Balance at 31 March	(64)

## 21. Cash Flow Statement – Operating Activities

The cash flows from operating activities include the following items:

2023/24 £000	Operating activity	2024/25 £000
280	Interest received	300
(41)	Interest paid	(67)
0	Other lease payments	34
239	<b>Net cash flows from operating activities</b>	<b>265</b>

The surplus or deficit on the provision of services has been adjusted for the following non-cash movements:

2023/24 £000	Non-cash movements	2024/25 £000
331	Depreciation	375
(145)	Impairment and downward valuations	4
(13)	Deferred revenue/ deferred payment agreements (IFRS 15)	(23)
(15)	Increase/(decrease) in creditors	500

2023/24 £000	Non-cash movements	2024/25 £000
1,182	(Increase)/decrease in debtors	97
(67)	(Increase)/decrease in inventories	44
(73)	Movement in pension liability	(29)
5	Carrying amount of non-current assets and non-current assets held for sale, sold or derecognised	31
(89)	Other non-cash items charged to the net surplus or deficit on the provision of services	(128)
<b>1,116</b>	<b>Net non-cash movements</b>	<b>871</b>

The surplus or deficit on the provision of services has been adjusted for the following items that are investing and financing activities:

2023/24 £000	Investing and Financing activities	2024/25 £000
8,000	Proceeds from short-term (not considered to cash equivalents)	5,500
(18)	Proceeds from the sale of property, plant and equipment	(44)
0	Any other items for which the cash effects are investing or financing cash flows	(250)
<b>7,982</b>	<b>Net investing and finance movements</b>	<b>5,206</b>

## 22. Cash flow statement – investing activities

2023/24 £000	Investing activity	2024/25 £000
(492)	Purchase of property, plant and equipment, investment property and intangible assets	(394)
(8,026)	Purchase of short-term investments	(6,527)
(45)	Proceeds from short term investments	250
18	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	44
<b>(8,545)</b>	<b>Net cash flows from investing activities</b>	<b>(6,627)</b>

## 23. Cash flow statement – financing activities

2023/24 £000	Financing activity	2024/25 £000
0	Cash receipts of short- and long-term borrowing	0
0	Cash payments for the reduction of the outstanding liabilities relating to finance leases	(44)
(36)	Repayments of short- and long-term borrowing	(36)
<b>(36)</b>	<b>Net cash flows from financing activities</b>	<b>(80)</b>

## 24. Members' allowances

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

2023/24 £000	Member payment type	2024/25 £000
37	Allowances	36
4	Expenses	9
<b>41</b>	<b>Total</b>	<b>45</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	2023/24	95	0	0	20	115
	2024/25	99	0	0	21	120
Director of Strategic Services	2023/24	69	0	0	15	84
	2024/25	66	0	0	14	80
Director of Operations	2023/24	69	0	0	15	84
	2024/25	71	0	0	15	86
Director of Finance	2023/24	65	0	0	13	78
	2024/25	68	0	0	14	82

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

<b>Number of employees 2023/24</b>	<b>Remuneration amount band</b>	<b>Number of employees 2024/25</b>
1	£50,000 - £54,999	1
0	£55,000 - £59,999	0
1	£60,000 - £64,999	0
2	£65,000 - £69,999	2
0	£70,000 - £74,999	1
0	£75,000 - £79,999	0
0	£80,000 - £84,999	0
0	£85,000 - £89,999	0
0	£90,000 - £94,999	0
1	£95,000 - £99,999	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 2023/24	Number of compulsory redundancies 2024/25	Number of other departures agreed 2023/24	Number of other departures agreed 2024/25	Total number of exit packages by cost band 2023/24	Total number of exit packages by cost band 2024/25	Total cost of exit packages in each band 2023/24 £000	Total cost of exit packages in each band 2024/25 £000
£0-£20,000	0	0	0	0	0	0	0	0
£20,001-£40,000	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 2023/24 audit. Any additional fees in 2024/25 is subject to determination by PSAA Ltd under the terms of the contract, for further details please see note 18.

<b>2023/24 £000</b>	<b>Type of external audit cost</b>	<b>2024/25 £000</b>
25	Fees payable to external auditors with regard to external audit services carried out by the appointed auditor for the year	76
<b>25</b>	<b>Total</b>	<b>76</b>

## 27. Grant income

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

2023/24 £000	Grant Name	2024/25 £000
3,414	Credited to taxation and non-specific grant income: Defra National Park Grant	3,414
0	DEFRA Biodiversity Capital Grant	250
0	DEFRA Biodiversity Net Gain Funding	250
84	Donated Asset (Mutford Lock/ Peppercorn Leases)	146
<b>3,498</b>	<b>Credited to taxation and non-specific grant income (subtotal)</b>	<b>4,060</b>
156	Credited to services: Heritage Lottery Fund	142
16	DEFRA Access Funding	72
222	Natural England – Nature for Climate Peatland Scheme (Discovery)	0
18	Natural England – Nature for Climate Peatland Scheme (Restoration)	49
129	Natural England - Paludiculture Exploration Fund	128
308	DEFRA Farming In Protected Landscapes (FiPL)	454
0	National Parks England - Generation Green	72
0	Department for Transport - Active Travel England	45
0	Broads IDB - Lowland agricultural peat small infrastructure pilot	13
0	Broadland Agricultural Water Abstractors Group - Lowland agricultural peat water discovery pilot	14
0	MHCLG Local Plan	228
<b>849</b>	<b>Credited to services (subtotal)</b>	<b>1,217</b>
<b>4,347</b>	<b>Total</b>	<b>5,277</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

2023/24 £000	Grant receipts in advance (revenue grants)	2024/25 £000
31	Defra Farming In Protected Landscapes (FiPL)	26
38	Plug-in Norfolk Community Electric Vehicle Charging Points	38
0	BMW Recharge in Nature	65
0	Active Travel England	55
0	Defra Access for All	11
<b>69</b>	<b>Total</b>	<b>195</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 Alan Goodchild is a member of the Broads Authority and Navigation Committee and is a Director of 'Goodchild Marine Services Ltd'. Goodchild Marine paid £836 navigation tolls in 2024/25. The Authority also moored two vessels at Goodchild Marine at a cost of £4,728 and made launch fuel and repairs of £16,053. £30 was outstanding at 31 March 2025 (£nil 2023/24).

Mr Greg Munford was a member of the Broads Authority and Navigation Committee until 30 June 2024 and is Director of 'Richardsons Leisure Ltd'. Richardsons Leisure Ltd paid £396,879 (£362,014 2023/24) navigation tolls to the Broads Authority in 2024/25. The Authority made fuel purchases of £nil from Richardsons Leisure Ltd in 2024/25 (£289 2023/24).

Mr Simon Sparrow is a member of the Navigation Committee and is a Director of 'Hippersons Boatyard Ltd' and 'HE Hipperson Ltd'. Hippersons Boatyard Ltd paid £7,922 (£6,854 2023/24) navigation tolls to the Broads Authority in 2024/25. The Authority also made fuel purchases from HE Hipperson Ltd of £nil (£nil 2023/24) in 2024/25. No amounts were outstanding at 31 March 2025 (£nil 2023/24).

Mr Daniel Thwaites is a member of the Navigation committee and is a Director of 'Barnes Brinkcraft'. Barnes Brinkcraft paid £167,303 (£154,768 2023/24) navigation tolls in 2024/25.

#### 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

Durham County Council commenced provision of payroll services to the Broads Authority from 1 April 2024. The Authority paid £9,721 in 2024/25 (£nil 2023/24). No amounts were outstanding at 31 March 2025.

Norfolk County Council provides legal services to the Broads Authority via its legal practice, NPLaw. The Authority paid £39,735 for legal services in 2024/25 (£38,812 in 2023/24). £2 was outstanding at 31 March 2025 (£1,281 2023/24).

Norfolk County Council terminated its provision of payroll services to the Broads Authority on 31 March 2024. The Authority paid £nil in 2024/25 (£12,176 in 2023/24). £nil was outstanding at 31 March 2025 (£3,227 2023/24).

The Authority charged Norfolk County Council for grant funding of £1,072 during 2024/25 (£49,834 2023/24). £849 was outstanding at 31 March 2025 (£3,802 2023/24).

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 £58,033 in 2024/25 (£103,433 2023/24). £3,960 was outstanding at 31 March 2025 (nil 2023/24).

## 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.

2023/24 £000	Description	2024/25 £000
127	Opening Capital Finance Requirement	92
0	Right of use assets on transition	146
492	<b>Capital investment:</b> Property, plant and equipment	925
	<b>Sources of finance</b>	
	Sums set aside from revenue:	
(492)	Direct revenue contributions	(394)
(35)	MRP	(81)
<b>92</b>	<b>Closing capital finance requirement</b>	<b>688</b>
(35)	<b>Explanation of movements in year</b> Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	(583)
<b>(35)</b>	<b>Increase/(decrease) in capital financing requirement</b>	<b>(596)</b>

## 30. Leases

### Transition to IFRS 16 Lease accounting

In 2024/25 the Authority adopted International Financial Reporting Standard (IFRS) 16 (Leases) as required by the Code of Practice for Local Authority Accounting in the United Kingdom (the Code). The main impact of the new requirements is when the Authority is the lessee in a transaction. In this case, where arrangements were previously accounted for as operating leases (that is to say, without recognising the leased item as an asset and future lease payments as a liability) a Right-of-Use asset has been brought onto the Balance Sheet as at 1 April 2024. Where those leases have a commercial rent attached to them, a corresponding lease liability has also been brought onto the Balance Sheet as at 1 April 2024. Where leases are at nil consideration, or a peppercorn, then no lease liability is recorded and instead are treated as donated assets and included within Taxation and Non-Specific Grant income in the Comprehensive Income and Expenditure Statement.

IFRS 16 has been applied retrospectively, but with the cumulative effect recognised as at 1 April 2024. This means that Right-of-Use assets and lease liabilities have been calculated as if IFRS 16 had always applied but recognised in 2024/25 and not by adjusting prior year figures. However, some practical expedients have been applied as required or permitted by the Code.

Leases determined to be of low value assets (value when new of less than £5,000), and short-terms leases of 12 months or less (including leases that expire within 12 months of 31 March 2025) have not been included as a Right-of-Use assets and continue to be expensed to the Comprehensive Income and Expenditure Statement.

### Authority as lessee

The authority's lease contracts comprise leases of operational land and buildings, plant and equipment. Most are individually immaterial; however, material leases include:

- The lease for the headquarters building commenced in August 2024 for a term of 5 years with 1 extension option for an additional five years. Rentals increase every five years in line with the open market rent review. The value of the asset as at 31 March 2025 was £417k.

### Right-of-use assets

This table shows the change in the value of right-of-use assets held under leases by the authority

Type of movement	Land & Buildings £000's	Vehicles, plant and equipment £000	Total £000
Balance at 1 April 2024	360	5	365
Additions	456	0	456
Revaluations	0	0	0

Type of movement	Land & Buildings £000's	Vehicles, plant and equipment £000	Total £000
Depreciation	(59)	(1)	(60)
Disposals	0	0	0
<b>Balance at 31 March 2025</b>	<b>758</b>	<b>4</b>	<b>762</b>

### Transactions under leases

The authority incurred the following expenses and cash flows un relation to leases:

Comprehensive Income and Expenditure Statement	2024/25 £000
Interest on lease liabilities	20
Expenses relating to short term leases	34
Expenses relating to exempt leases of low value	6
Variable lease payments not included in the measure of lease liabilities	0
Income from subletting right-of-use assets	0
Gains or losses arising from sale and leaseback transactions	0

Cash Flow Statement	2024/25 £000
Minimum Lease payments	45

### Maturity analysis of lease liabilities

The lease liabilities are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments)

Time Period	2024/25 £000	2023/24 £000
Less than one year	60	164
One to five years	231	431
More than five years	340	179
<b>Total undiscounted liabilities</b>	<b>631</b>	<b>774</b>

The balance of lease liabilities of £631 thousand in the table above roughly comparable with the operating leases commitments of £774 thousand as at 31 March 2024. The reduction is

explained by the lease for Yare House (Head Office) being surrendered and replaced with a shorter-term lease, as well as the repayments due in 2024/25.

#### Authority as Lessor

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.

<b>Operating lease income</b>	<b>2024/25 £000</b>	<b>2023/24 £000</b>
Total lease income	2	2
Share of lease income relating to variable lease payments that do not depend on an index rate	0	0

#### Maturity analysis of lease receivables

The lease receivables are due to be settled over the following time bands (measured at the undiscounted amounts of expected cash payments)

<b>Time Period</b>	<b>2024/25 £000</b>	<b>2023/24 £000</b>
Less than one year	0	2
One to two years	1	4
Two to three years	1	1
Four to five years	0	0
More than five years	1	2
<b>Total undiscounted receivables</b>	<b>3</b>	<b>9</b>

### 31. Termination benefits

There were nil termination benefits during 2024/25. No additional liabilities relating to termination benefits were incurred during 2024/25 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:

2023/24 £000	Transaction	2024/25 £000
978 0	Comprehensive Income and Expenditure Statement Cost of services: <ul style="list-style-type: none"> <li>• current service cost</li> <li>• past service cost</li> </ul>	894 0
(119)	Financing and investment income and expenditure <ul style="list-style-type: none"> <li>• net interest expense</li> </ul>	9
<b>859</b>	<b>Total post-employment benefits charged to the surplus or deficit on the provision of services</b>	<b>903</b>
(1,842) (178)	Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement: <ul style="list-style-type: none"> <li>• return on plan assets (excluding the amount included in the net interest expense)</li> <li>• actuarial gains and losses arising on changes in demographic assumptions</li> </ul>	563 (58)

2023/24 £000	Transaction	2024/25 £000
(1,971)	<ul style="list-style-type: none"> <li>actuarial gains and losses arising on changes in financial assumptions</li> </ul>	(5,274)
1,045	<ul style="list-style-type: none"> <li>other experience</li> </ul>	(306)
0	<ul style="list-style-type: none"> <li>changes in effect of the asset ceiling</li> </ul>	5,084
<b>(2,946)</b>	<b>Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement</b>	<b>9</b>
	Movement in Reserves Statement	
859	<ul style="list-style-type: none"> <li>reversal of net charges made to the surplus or deficit on the provision of services for post-employment benefits in accordance with the Code</li> </ul>	903
	Actual amount charged against the General Fund balance for pensions in the year:	
(932)	<ul style="list-style-type: none"> <li>employers' contributions payable to scheme</li> </ul>	(932)

#### 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:

2023/24 £000	Type	2024/25 £000
(33,063)	Present value of the defined benefit obligation	(29,094)
32,847	Fair value of plan assets	28,898
<b>(216)</b>	<b>Net (liability)/asset arising from defined benefit obligation</b>	<b>(196)</b>

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

2023/24 £000	Movements	2024/25 £000
35,059	Opening fair value of scheme assets	32,847
1,666	Interest income	1,595
1,842	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>	(563)
(5,760)	Asset Ceiling*	(5,084)
0	Other Experience	0
932	Contributions from employer	932
276	Contributions from employees into the scheme	284

<b>2023/24 £000</b>	<b>Movements</b>	<b>2024/25 £000</b>
(1,168)	Benefits paid	(1,113)
<b>32,847</b>	<b>Closing fair value of scheme assets</b>	<b>28,898</b>

\* The net defined benefit asset is the surplus, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling.

The Asset ceiling is the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. Currently the Authority has no right to a refund without ending its ongoing participation in the fund. The calculation above assumes that the benefit will be available as a reduction in future contributions. This is calculated as the present value of future service costs less the present value of future service contributions.

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

2023/24 £000	Movements	2024/25 £000
32,534	Balance at 1 April	33,063
978	Current service cost	894
1,547	Interest cost	1,604
276	Contributions from scheme participants	284
(178)	Remeasurement (gains) and losses: <ul style="list-style-type: none"> <li>• Actuarial gains / losses from changes in demographic assumptions</li> </ul>	(58)
(1,971)	<ul style="list-style-type: none"> <li>• Actuarial gains / losses arising from changes in financial assumptions</li> </ul>	(5,274)
1,045	<ul style="list-style-type: none"> <li>• Other</li> </ul>	(306)
0	<ul style="list-style-type: none"> <li>• Past Service Cost</li> </ul>	0
(1,168)	Benefits paid	(1,113)
<b>33,063</b>	<b>Balance at 31 March</b>	<b>29,094</b>

In June 2023, the UK High Court (Virgin Media Limited v NTL Pension Trustees II Limited) ruled that certain historical amendments for contracted-out defined benefit schemes were invalid if they were not accompanied by the correct actuarial confirmation. The judgment has now been upheld by the Court of Appeal.

The Local Government Pension Scheme is a contracted out defined benefit scheme and amendments have been made during the period 1996 to 2016 which could impact member benefits. Work is being performed by the Government Actuary's Department as the Local Government Pension Scheme actuary to assess whether section 37 certificates are in place for all amendments and some of these have been confirmed however, at the date of these financial statements, the full assessment is not complete. Until this analysis is complete, we are unable to conclude whether there is any impact to the liabilities or if it can be reliably estimated. As a result, the Broads Authority does not consider it necessary to make any allowance for the potential impact of the Virgin Media case in its financial statements.

## Local Government Pension Scheme Assets

Local Government Pension Scheme assets comprised:

Fair value of scheme assets 2023/24 £000				Fair value of scheme assets 2024/25 £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
587.2	-	587.2	Cash and cash equivalents: <ul style="list-style-type: none"> <li>All cash and cash equivalents</li> </ul>	1,345.1	-	1,345.1
-	-	-	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>	-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
964.7	-	964.7	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>	758.5	-	758.5
-	4,861.0	4,861.0	Private equity: <ul style="list-style-type: none"> <li>All private equity</li> </ul>	-	5,120.2	5,120.2

Fair value of scheme assets 2023/24 £000				Fair value of scheme assets 2024/25 £000		
-	2,888.6	2,888.6	Property:	-	2,551.1	2,551.1
-	435.9	435.9	• UK property	-	374.9	374.9
			• Overseas property			
16,420.2	-	16,420.2	Other investment funds and unit trusts:	22,354.8	-	22,354.8
7,359.8	-	7,359.8	• Equities	3,021.4	-	3,021.4
-	4,402.4	4,402.4	• Bonds	-	4,472.0	4,472.0
-	-	-	• Infrastructure	-	-	-
			• Other			
-	-	-	Derivatives	-	-	-
687.2	-	687.2	• Other derivatives	23.0	-	23.0
			• Foreign exchange			
(3,881.9)	(1,878.1)	(5,760.0)	Asset Ceiling	(7,643.8)	(3,479.2)	(11,123.0)
<b>22,137.2</b>	<b>10,709.8</b>	<b>32,847.0</b>	<b>Total</b>	<b>19,859.0</b>	<b>9,039.0</b>	<b>28,898.0</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 2024	Assumption	31 March 2025
	Long term expected rate of return on assets in the scheme:	
4.85%	• Equity investments	5.8%
4.85%	• Bonds	5.8%
4.85%	• Property	5.8%
4.85%	• Cash	5.8%
	Mortality assumptions:	
	Longevity at 65 for current pensioners:	
21.4 years	• Men	21.3 years
24.4 years	• Women	24.3 years
	Longevity at 65 for future pensioners:	
22.3 years	• Men	22.2 years
25.9 years	• Women	25.9 years
2.75%	Rate of inflation	2.75%
3.45%	Rate of increase in salaries	3.45%
2.75%	Rate of increase in pensions	2.75%
4.85%	Rate for discounting scheme liabilities	5.80%
	Take up of option to convert annual pension into retirement lump sum:	
45%	Pre- April 2008 service	45%
45%	Post- April 2008 service	45%

\*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

<b>Change in assumptions at 31 March 2025</b>	<b>Approximate % increase to employer liability</b>	<b>Approximate monetary amount £000</b>
0.1% decrease in real discount rate	2%	521
1-year increase in member life expectancy	4%	1,164
0.1% increase in the salary increase rate	0%	27
0.1% increase in the pension increase rate	2%	508

#### 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 (68.7% of scheme assets) and bonds (9.4%). 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 £889,000 to the scheme in 2025/26.

### **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 £10.6m. 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 2024 £000	Non-Current Investments 31 March 2025 £000	Non-Current Debtors 31 March 2024 £000	Non-Current Debtors 31 March 2025 £000	Current Investments 31 March 2024 £000	Current Investments 31 March 2025 £000	Current Debtors 31 March 2024 £000	Current Debtors 31 March 2025 £000	Total 31 March 2024 £000	Total 31 March 2025 £000
Amortised Cost	0	0	0	0	6,520	7,724	451	423	6,971	8,147
<b>Total financial assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,520</b>	<b>7,724</b>	<b>451</b>	<b>423</b>	<b>6,971</b>	<b>8,147</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>6,520</b>	<b>7,724</b>	<b>451</b>	<b>423</b>	<b>6,971</b>	<b>8,147</b>

## Financial Liabilities

Type	Non-Current Borrowings 31 March 2024 £000	Non-Current Borrowings 31 March 2025 £000	Non-Current Creditors 31 March 2024 £000	Non-Current Creditors 31 March 2025 £000	Current Borrowings 31 March 2024 £000	Current Borrowings 31 March 2025 £000	Current Creditors 31 March 2024 £000	Current Creditors 31 March 2025 £000	Total 31 March 2024 £000	Total 31 March 2025 £000
Amortised Cost	58	593	0	0	35	96	2,073	2,447	2,166	3,136
<b>Total financial liabilities</b>	<b>58</b>	<b>593</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>96</b>	<b>2,073</b>	<b>2,447</b>	<b>2,166</b>	<b>3,136</b>
Non-financial liabilities	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>58</b>	<b>593</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>96</b>	<b>2,073</b>	<b>2,447</b>	<b>2,166</b>	<b>3,136</b>

## Income, Expense Gains and Losses

Interest Type	Surplus or Deficit on the Provision of Services 2023/24 £000	Other Comprehensive Income and Expenditure 2023/24 £000	Total 2023/24 £000	Surplus or Deficit on the Provision of Services 2024/25 £000	Other Comprehensive Income and Expenditure 2024/25 £000	Total 2024/25 £000
Interest Expense	45	0	45	69	0	69

<b>Interest Type</b>	<b>Surplus or Deficit on the Provision of Services 2023/24 £000</b>	<b>Other Comprehensive Income and Expenditure 2023/24 £000</b>	<b>Total 2023/24 £000</b>	<b>Surplus or Deficit on the Provision of Services 2024/25 £000</b>	<b>Other Comprehensive Income and Expenditure 2024/25 £000</b>	<b>Total 2024/25 £000</b>
Interest Income	(293)	0	(293)	(307)	0	(307)

### 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 2024 Carrying Amount £000</b>	<b>31 March 2024 Fair Value £000</b>	<b>31 March 2025 Carrying Amount £000</b>	<b>31 March 2025 Fair Value £000</b>
PWLB	94	103	58	59
Finance Leases	0	0	631	631
Short Term Creditors	2,072	2,072	2,447	2,447
<b>Total</b>	<b>2,166</b>	<b>2,175</b>	<b>3,136</b>	<b>3,137</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 2025) 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 2024 Carrying Amount £000</b>	<b>31 March 2024 Fair Value £000</b>	<b>31 March 2025 Carrying Amount £000</b>	<b>31 March 2025 Fair Value £000</b>
Fixed term investments	5,067	5,067	6,102	6,102
Cash at banks	1,453	1,453	1,622	1,622
Short Term debtors	451	451	423	423
<b>Total</b>	<b>6,971</b>	<b>6,971</b>	<b>8,147</b>	<b>8,147</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 2025, a small amount of invoices were overdue as at 31 March 2025. The majority of this income was received in early 2025/26 and for those overdue a bad debt provision has been created.

#### **Liquidity Risk**

A one-year funding agreement from DEFRA means the Broads Authority has some certainty over 2025/26. 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 2024/25 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

2023/24 Gross expenditure £000	2023/24 Income £000	2023/24 Net expenditure/ (income) £000	Description	2024/25 Gross expenditure £000	2024/25 Income £000	2024/25 Net expenditure/ (income) £000
2,615	(43)	2,572	Operations	2,941	(41)	2,900
748	(155)	593	Strategic Services	699	(133)	566
974	(9)	965	Finance & Support Services	996	(12)	984
3	0	3	Corporate Items	4	0	4
0	(4,178)	(4,178)	Navigation Income (Tolls)	0	(4,389)	(4,389)
<b>4,340</b>	<b>(4,385)</b>	<b>(45)</b>	<b>Cost of services (subtotal)</b>	<b>4,640</b>	<b>(4,575)</b>	<b>65</b>
		(9)	(Gains)/Losses on the disposal of non-current assets			(1)
		(168)	Financing and investment income and expenditure			(72)
		(84)	Donated Asset			(96)
		<b>(306)</b>	<b>(Surplus) or deficit on provision of services (subtotal)</b>			<b>(104)</b>
		(384)	(Surplus) or deficit on revaluation of fixed assets			(107)
		1,474	Actuarial (gains)/losses on pension assets/liabilities			5
		1,090	Other comprehensive income and expenditure (subtotal)			(102)
		<b>784</b>	<b>Total comprehensive income and expenditure</b>			<b>(206)</b>

### 37.Going Concern

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2024/25 (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 2027, 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:

<b>Date</b>	<b>General Fund</b>	<b>Navigation Fund</b>	<b>Earmarked reserves</b>
31/03/25	£1.170m	£0.627m	£3.553m

Our expected General/Navigation Fund and Earmarked Reserve position has a predicted balance of £1.122 million and £0.486 million at 31 March 2027 This remains above our minimum level of balances as previously set by our Director of Resources of £0.873 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 3% pay increase per full time equivalent for 2025/26, as negotiated by the National Joint Council (NJC). This is consistent with the agreed pay awards in 2023/24 and 2024/25. We have considered if a higher increase is negotiated above the 3%, 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

28 November 2025

Agenda item number 10

## Financial performance and direction

Report by Director of Resources

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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

- i. Note the actual income and expenditure figures and prudential indicators.
  - ii. Approve the additional earmarked expenditure for Fen Management in 2025/26 as set out in paragraph 5.2.
  - iii. Approve the waiver of standing orders relating to contracts regarding the Port Marine Facility Safety Code as set out in paragraph 6.4.
- 

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# 1. Introduction

- 1.1. This report covers four items: consolidated income and expenditure, additional fen management budget, waiver of standing orders relating to contracts and quarter two prudential indicators for 2025/26.
- 1.2. Section 2 to 5 provides a summary of income and expenditure for the consolidated budget up until 30 September, any amendments to the Latest Available Budget (LAB) including fen management, Forecast Outturn (predicted year end position) and the movements on the earmarked reserves.
- 1.3. Section 6 contains the request to waiver standing orders relating to contracts.
- 1.4. Section 7 contains the prudential indicators.
- 1.5. The Directorates below reflect the new organisational structure.

# 2. Overview of actual income and expenditure

**Table 1**

Actual consolidated income and expenditure by directorate to 30 September 2025

<b>Directorate</b>	<b>Profiled latest available budget £</b>	<b>Actual income and expenditure £</b>	<b>Actual variance £</b>
Income	(6,812,057)	(6,798,794)	- 13,262
Delivery	3,108,931	2,359,784	+ 749,148
Resources	1,872,928	1,778,379	+ 94,549
Chief Executive	614,524	520,519	+ 94,005
Projects, Corporate Items and Contributions from Earmarked Reserves	(518,775)	(111,220)	- 407,555
<b>Net (Surplus) / Deficit</b>	<b>(1,734,448)</b>	<b>(2,251,332)</b>	<b>+ 516,884</b>

- 2.1. Core navigation income is below the profiled budget at the end of month six. The overall position as at 30 September 2025 is a favourable variance of £516,884 or a 29.8% difference from the profiled LAB. This is principally due to:
  - An overall adverse variance of £13,262 within income:
    - Hire Craft Tolls is £37,440 below the profiled budget.
    - Private Craft Tolls is £33,120 below the profiled budget.
    - Short Visit and Other Toll income is £20,418 above the profiled budget.

- Investment income is £36,879 above the profiled budget.
- An underspend within Delivery relating to:
  - Development Management is £32,888 below the profile budget due to the pay award being 0.8% less than budgeted and due to a vacancy on the Heritage post. The pay award was implemented in September and back dated to 1 April 2025. The forecast for the saving has been updated accordingly. There is also timing differences on the Local Plan expenditure due to changes in planning policies.
  - Construction, Maintenance and Ecology salaries is £67,558 below the profiled budget due to the pay award being 0.8% less than budgeted, plus to two op tech posts removed from structure. The pay award was implemented in September and back dated to 1 April 2025. The forecast for the saving has been updated accordingly.
  - Equipment, Vehicles and Vessels is £144,740 below the profiled budget due to timing differences on the replacement of equipment and vehicles from the earmarked reserves.
  - Land Management is £32,605 below the profiled budget due to a timing difference on tools and equipment replacements.
  - Practical Maintenance is £225,426 below the profiled budget due to a timing difference on contractor spend and the Mutford Lock technical review. This review is now no longer required following the works earlier this year and the forecast has been updated accordingly. There is also a delay on works starts on mooring maintenance and repairs.
  - Waterways and Recreation Strategy is £79,982 below the profiled budget due to timing differences on receipt of the Access for All Grant from DEFRA. This is partially offset in the delays to recruitment for a vacancy.
  - Ranger Services is £118,435 below the profiled budget due to the pay award being 0.8% less than budgeted. The pay award was implemented in September and back dated to 1 April 2025. The forecast for the saving has been updated accordingly. There is also timing differences in the replacement of the Ranger launch.
  - Premises is £41,380 below the profiled budget due to timing differences on the Dockyard solar and repiling project.
- An underspend within Resources relating to:
  - Strategy and Projects £86,744 above the profiled budget due to timing differences on externally funded grant expenditure being in advance and the quarterly reclaimed income being in arrears.

- National Park Expenditure £79,448 below the profiled budget due to timing difference on the capital spent.
- Premises Head Office £24,351 below the profiled budget due to timing difference.
- ICT £53,696 below the profiled budget due to timing differences.
- Resources Management £13,688 below the profiled budget due to the re-structure resulting in reduced Directors' costs.
- An underspend within Chief Executive relating to:
  - Legal is £14,685 above the profiled budget due to timing differences.
  - Communications is £36,571 below the profiled budget due two posts being removed from the structure and the pay award being 0.8% less than budgeted. The pay award has been implemented in September and back dated to 1 April 2025. The forecast for the saving has been updated accordingly.
  - Visitor Centres and Yacht Stations is £67,333 below the profiled budget due to the pay award being 0.8% less than budgeted. There is also timing differences on repairs and maintenance on the yacht stations and trip boats. Visitor centres' income was slightly higher than budgeted.
- An adverse variance within reserves and Corporate Items relating to:
  - Corporate Items £23,173 above the profiled budget due to restructure resulting in redundancy payments.
  - Catchment Partnership is above the profile due to timing differences.
  - Planning Delivery Grant is below the profile due to delays in the Local Plan expenditure.
  - Premises is below the profile due to delays in works at the Dockyard.
  - Property is below the profile due to Mutford Lock technical review no longer being required in this financial year.
  - Plant, Vessels and Equipment is below the profile due to delays in equipment replacements.

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 2025/26. 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.

- 3.2. Following the meeting in July it was identified that it was not appropriate for the recruitment of a new Chief Executive to be funded from the Medium-Term Planning earmarked reserve as this is 100% National Park. The table below reflects this is now funded from revenue budgets 60/40 in accordance with the salary split.

**Table 2**

Adjustments to consolidated LAB

Item	Authorisation reference	Amount £
Original budget 2025/26 – deficit	Broads Authority 24/01/2025 Agenda item number 9	173,984
Approved budget carry-forwards	Broads Authority 09/05/2025 Agenda item number 10	13,488
Budget adjustments (salary savings, interest rate improvements and removal of sunken vessels)	Broads Authority 09/05/2025 Agenda item number 11	415
Budget adjustments (recruitment of a new CEO)	Broads Authority 25/07/2025 Agenda item number 20	30,000
<b>LAB as at 30 September 2025</b>	n/a	<b>217,887</b>

## 4. Overview of forecast outturn 2025/26

- 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. A summary of these adjustments are given in the table below:

**Table 3**

Adjustments to Forecast Outturn

Item	Amount £
Forecast outturn deficit as per LAB	217,887
Decrease to staff costs for vacancies and pay award	(245,933)
Decrease to Hire Craft income	41,440
Decrease to Private Craft income	32,764
Increase to investment income	(33,000)
Increase to staff cost due to redundancy	49,117

Item	Amount £
Increase to planning income	(6,000)
<b>Forecast outturn deficit as at 30 September 2025</b>	<b>56,275</b>

## 5. Reserves

- 5.1. Items funded from the Property Reserve includes the income from land rental at Oulton Broad and asset management and site maintenance costs. The Plant, Vessels and Equipment reserve contains income from the sale of old equipment. The Planning Delivery Grant has funded costs associated with the Local Plan and officer time. The Catchment Partnership reserve has funded project costs. The Computer Software reserve has funded the work on the Ranger app for the new cloud-based tolls system. The Medium-Term Planning reserve has funded external funding and partnership work.
- 5.2. As reported at the September meeting members are asked to approve £17,500 from the Plant, Vessels and Equipment Reserve to fund works at Reedham Marshes. This is due to members agreeing at the January meeting to place the Countryside Stewardship Scheme income into the Plant, Vessels and Equipment Reserve due to the timing difference on when payment would be received and works undertaken. £118,875 was placed in the reserve at the end of March and some of this is now needed to be spent in 2025/26.

**Table 4**

Consolidated earmarked reserves

Reserve name	Balance at 1 April 2025 £	In-year movements £	Current reserve balance £
Property	(851,378)	3,659	(847,720)
Plant, Vessels and Equipment	(775,365)	(214,190)	(989,554)
Premises	(441,785)	(57,855)	(499,641)
Planning Delivery Grant	(504,364)	64,542	(439,821)
Upper Thurne Enhancement	(282,729)	(21,000)	(303,729)
HLF	0	1,815	1,815
Catchment Partnership	(76,673)	(1,188)	(77,861)
Computer Software	(158,363)	(11,924)	(170,287)
Medium Term Planning	(462,504)	36,481	(426,023)
<b>Total</b>	<b>(3,553,161)</b>	<b>(199,661)</b>	<b>(3,752,822)</b>

## 6. Waiver of Standing Orders Relating to Contracts

- 6.1. The Authority’s Standing Orders Relating to Contracts (SORC) sets out the procedure to be followed for procurement of goods, services and works. Section 6 of the SORC sets out a number of specific exemptions where these procedures do not need to be followed. Section 6 (e) states: “which constitutes an extension of an existing contract (such an extension to be approved by the Chief Executive in cases where the variation is up to 10% of the original price for goods or services, or 15% for works, above that figure extensions can only be approved by the Broads Authority.”
- 6.2. Following the update to the Port Marine Facilities Safety Code (PMFSC) ABPmer were contracted to carry out an audit of our compliance with the new code. Following on from that audit it has been recommended that the Authority needs a new Marine Safety Management Plan to meet full compliance with the 2025 code. As well as the Marine Safety Management Plan, the PMFSC compliance exercise also means that the Authority needs to publish and submit a full new Safety Management System (SMS) to replace the old one. This needs to be strictly completed and submitted to the Maritime and Coastguard Agency (MCA) in the window of January to March 2026.
- 6.3. The Authority’s SMS is a complex and lengthy document and rewriting it will mean it being totally redesigned and to include all the new areas/matching sections/areas of the audit that have been identified and that are required in the new PMFSC requirements that have been issued by the MCA this year.
- 6.4. ABPmer have confirmed they have the capacity to undertake this work during this period for a cost of £6,800. However, as this is more than 10% of the original contract Board approval is required to do so.

## 7. Prudential Indicators

- 7.1. The Capital, Treasury and Investment Strategy 2025/26, approved 14 March 2025, 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. Since that date DEFRA has now confirmed additional capital funding of £1,385,058 which means the table below has been updated. 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 2025/26

Prudential Indicator	Opening 01/04/25 £	Estimate 31/03/26 £	Q2 Actual £
Capital expenditure	0	1,600,058	485,404

<b>Prudential Indicator</b>	<b>Opening 01/04/25 £</b>	<b>Estimate 31/03/26 £</b>	<b>Q2 Actual £</b>
Authorised limit for external debt	900,000	900,000	900,000
Operational Boundary	800,000	800,000	800,000
Capital Financing Requirement	688,142	606,575	640,127
Debt balance	689,640	608,073	641,625

## 8. Conclusion

- 8.1. The updated 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 £1,140,532 and a Navigation Reserve balance of £600,344 at the end of 2025/26 (before any year-end adjustments). This would mean that both reserves would be above the recommended levels, with National Park at 24.2% and Navigation at 12.8%. Year-end transfers of interest to the earmarked reserves and repayment of the National Park loan will mean National Park will reduce to approximately 24% and Navigation will reduce to 10.4%. This will be highly dependent on the level of interest received.

Author: Emma Krelle

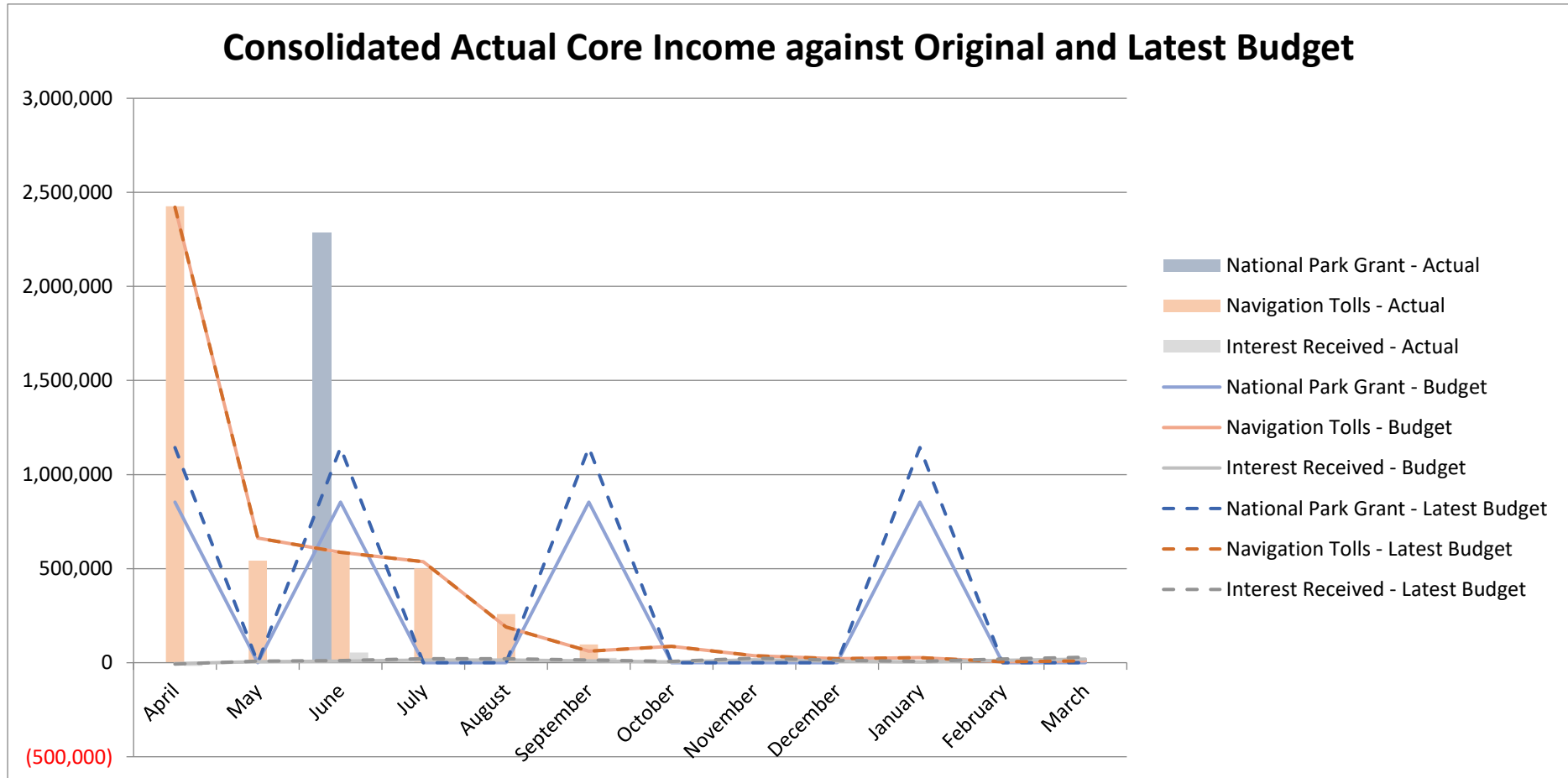
Date of report: 12 November 2025

[Broads Plan](#) strategic objectives: All

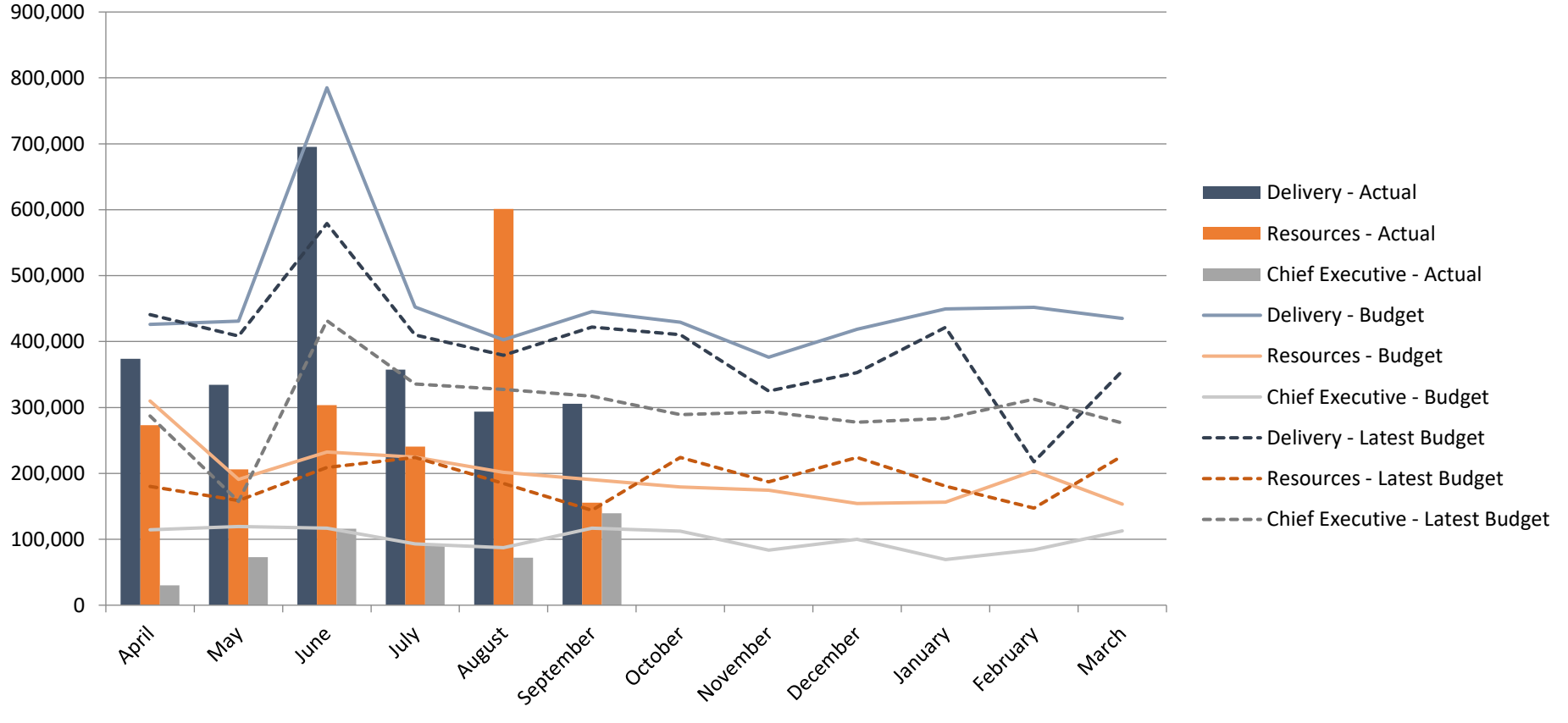
Appendix 1 – Consolidated actual income and expenditure charts to 30 September 2025

Appendix 2 – Financial monitor: Consolidated income and expenditure 2025/26

# Appendix 1 – Consolidated actual income and expenditure charts to 30 September 2025



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



## Appendix 2 – Financial monitor: Consolidated income and expenditure 2025/26

**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>(8,166,878)</b>	<b>(1,217,000)</b>	<b>(9,383,878)</b>	<b>(9,342,674)</b>	<b>-41,204</b>
National Park Grant	(3,414,078)	(1,160,000)	(4,574,078)	(4,574,078)	0
Hire Craft Tolls	(1,489,000)	0	(1,489,000)	(1,447,560)	-41,440
Private Craft Tolls	(3,057,000)	0	(3,057,000)	(3,024,236)	-32,764
Short Visit Tolls	(63,540)	0	(63,540)	(63,540)	0
Other Toll Income	(33,260)	0	(33,260)	(33,260)	0
Interest	(110,000)	(57,000)	(167,000)	(200,000)	33,000

**Table 2**

## Delivery

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
<b>Total Delivery</b>	<b>5,556,485</b>	<b>92,834</b>	<b>5,649,319</b>	<b>5,476,348</b>	<b>172,971</b>
<b>Development Management</b>	<b>608,610</b>	<b>11,160</b>	<b>619,770</b>	<b>589,660</b>	<b>30,110</b>
Income	(95,000)	15,000	(80,000)	(86,000)	6,000
Salaries	582,540	(3,840)	578,700	554,590	24,110
Expenditure	115,070	0	115,070	115,070	0
Pension Payments	6,000	0	6,000	6,000	0
<b>Construction and Maintenance Salaries</b>	<b>1,714,980</b>	<b>5,990</b>	<b>1,720,970</b>	<b>1,644,800</b>	<b>76,170</b>
Salaries	1,714,980	5,990	1,720,970	1,644,800	76,170
Expenditure	0	0	0	0	0
<b>Equipment, Vehicles &amp; Vessels</b>	<b>676,500</b>	<b>0</b>	<b>676,500</b>	<b>676,500</b>	<b>0</b>
Income	(1,200)	0	(1,200)	(1,200)	0
Expenditure	677,700	0	677,700	677,700	0
<b>Water Management</b>	<b>101,280</b>	<b>0</b>	<b>101,280</b>	<b>101,280</b>	<b>0</b>
Expenditure	101,280	0	101,280	101,280	0
<b>Land Management</b>	<b>(102,950)</b>	<b>17,500</b>	<b>(85,450)</b>	<b>(85,450)</b>	<b>0</b>
Income	(221,935)	0	(221,935)	(221,935)	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
Expenditure	118,985	17,500	136,485	136,485	0
<b>Practical Maintenance</b>	<b>531,215</b>	<b>(17,026)</b>	<b>514,189</b>	<b>482,348</b>	<b>31,841</b>
Income	(26,425)	(38,025)	(64,450)	(66,291)	1,841
Expenditure	557,640	20,999	578,639	548,639	30,000
<b>Waterways and Recreation Strategy</b>	<b>58,900</b>	<b>20</b>	<b>58,920</b>	<b>33,670</b>	<b>25,250</b>
Salaries	52,500	20	52,520	27,270	25,250
Expenditure	6,400	148,092	154,492	154,492	0
<b>Project Funding</b>	<b>15,000</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
Pension Payments	15,000	0	15,000	15,000	0
<b>Ranger Services</b>	<b>1,350,110</b>	<b>75,970</b>	<b>1,426,080</b>	<b>1,418,460</b>	<b>7,620</b>
Income	0	0	0	0	0
Salaries	996,110	970	997,080	989,460	7,620
Expenditure	353,750	75,000	428,750	428,750	0
Pension Payments	250	0	250	250	0
<b>Safety</b>	<b>141,480</b>	<b>740</b>	<b>142,220</b>	<b>141,530</b>	<b>690</b>
Income	(750)	0	(750)	(750)	0
Salaries	96,230	740	96,970	96,280	690
Expenditure	46,000	0	46,000	46,000	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
<b>Premises</b>	<b>300,040</b>	<b>0</b>	<b>300,040</b>	<b>300,040</b>	<b>0</b>
Income	(2,500)	0	(2,500)	(2,500)	0
Expenditure	302,540	0	302,540	302,540	0
<b>Delivery Management and Administration</b>	<b>161,320</b>	<b>(1,520)</b>	<b>159,800</b>	<b>158,510</b>	<b>1,290</b>
Salaries	159,320	(1,520)	157,800	156,510	1,290
Expenditure	2,000	0	2,000	2,000	0

**Table 3**  
Resources

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Total Resources</b>	<b>2,316,240</b>	<b>1,427,584</b>	<b>3,743,824</b>	<b>3,692,218</b>	<b>51,606</b>
<b>Strategy and Projects Salaries</b>	212,129	11,988	224,117	222,911	1,206
Income	(115,513)	(223,813)	(339,326)	(339,326)	0
Salaries	277,300	0	277,300	275,600	1,700
Expenditure	50,342	235,801	286,143	286,637	-494
<b>Biodiversity Strategy</b>	<b>8,520</b>	<b>0</b>	<b>8,520</b>	<b>8,520</b>	<b>0</b>
Expenditure	8,520	0	8,520	8,520	0
<b>Human Resources</b>	<b>178,720</b>	<b>1,500</b>	<b>180,220</b>	<b>179,350</b>	<b>870</b>
Salaries	112,720	0	112,720	111,850	870
Expenditure	66,000	1,500	67,500	67,500	0
<b>Finance and Insurance</b>	<b>665,710</b>	<b>24,970</b>	<b>690,680</b>	<b>681,400</b>	<b>9,280</b>
Income	0	0	0	0	0
Salaries	345,050	4,970	350,020	340,740	9,280
Expenditure	320,660	20,000	340,660	340,660	0
<b>Asset Management</b>	<b>118,740</b>	<b>0</b>	<b>118,740</b>	<b>118,340</b>	<b>400</b>
Income	(26,300)	0	(26,300)	(26,300)	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Salaries	51,240	0	51,240	50,840	400
Expenditure	93,800	0	93,800	93,800	0
<b>Collection of Tolls</b>	236,570	40	236,610	232,780	3,830
Salaries	224,070	40	224,110	220,280	3,830
Expenditure	12,500	0	12,500	12,500	0
<b>ICT</b>	538,591	0	538,591	536,551	2,040
Salaries	261,150	0	261,150	259,110	2,040
Expenditure	277,441	0	277,441	277,441	0
<b>Resources Management and Administration</b>	142,210	0	142,210	108,680	33,530
Salaries	140,710	0	140,710	107,180	33,530
Expenditure	1,500	0	1,500	1,500	0
<b>Volunteers</b>	70,050	0	70,050	69,600	450
Salaries	56,550	0	56,550	56,100	450
Expenditure	13,500	0	13,500	13,500	0
<b>Premises - Head Office</b>	<b>145,000</b>	<b>4,028</b>	<b>149,028</b>	<b>149,028</b>	<b>0</b>
Expenditure	145,000	4,028	149,028	149,028	0

**Table 4**

## Chief Executive

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Total Chief Executive</b>	<b>1,209,780</b>	<b>15,280</b>	<b>1,225,060</b>	<b>1,164,670</b>	<b>60,390</b>
<b>Legal</b>	95,000	0	95,000	95,000	0
Income	(5,000)	0	(5,000)	(5,000)	0
Salaries	0	0	0	0	0
Expenditure	100,000	0	100,000	100,000	0
<b>Governance</b>	<b>212,080</b>	<b>(7,150)</b>	<b>204,930</b>	<b>203,730</b>	<b>1,200</b>
Income	0	0	0	0	0
Salaries	160,580	(7,150)	153,430	152,230	1,200
Expenditure	51,500	0	51,500	51,500	0
<b>Chief Executive</b>	<b>139,990</b>	<b>30,000</b>	<b>169,990</b>	<b>168,920</b>	<b>1,070</b>
Salaries	139,490	0	139,490	138,420	1,070
Expenditure	500	30,000	30,500	30,500	0
<b>Communications</b>	<b>397,180</b>	<b>3,780</b>	<b>400,960</b>	<b>346,340</b>	<b>54,620</b>
Income	(250)	0	(250)	(250)	0
Salaries	325,130	3,780	328,910	274,290	54,620
Expenditure	72,300	0	72,300	72,300	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
<b>Visitor Centres and Yacht Stations</b>	<b>365,530</b>	<b>(11,350)</b>	<b>354,180</b>	<b>350,680</b>	<b>3,500</b>
Income	(261,000)	(73,800)	(334,800)	(334,800)	0
Salaries	499,210	(2,550)	496,660	493,160	3,500
Expenditure	127,320	65,000	192,320	192,320	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>8,400</b>	<b>0</b>	<b>8,400</b>	<b>57,517</b>	<b>-49,117</b>
<b>Partnerships / HLF</b>	0	0	0	0	0
<b>Corporate Items</b>	8,400	0	8,400	57,517	-49,117
Expenditure	8,400	0	8,400	57,517	-49,117

**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>(750,043)</b>	<b>(274,795)</b>	<b>(1,024,838)</b>	<b>(991,804)</b>	<b>-33,034</b>
<b>Earmarked Reserves</b>					
Expenditure	(750,043)	(274,795)	(1,024,838)	(991,804)	-33,034

**Table 7**

Net (Surplus) / Deficit

<b>Row labels</b>	<b>Original Budget (Consolidated) £</b>	<b>Budget Adjustments (Consolidated) £</b>	<b>Latest Available Budget (Consolidated) £</b>	<b>Forecast Outturn (Consolidated) £</b>	<b>Forecast Outturn Variance (Consolidated) £</b>
<b>Grand Total</b>	<b>(8,166,878)</b>	<b>(1,217,000)</b>	<b>(9,383,878)</b>	<b>(9,342,674)</b>	<b>-41,204</b>

# Broads Authority

28 November 2025

Agenda item number 11

## Proposed navigation charges for 2026/27 in the navigation area and adjacent waters

Report by Chief Executive

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### Purpose

Following the formal consultation with the Navigation Committee this report provides and update and outlines proposed charges for 2026/27 for consideration by the Authority.

### Broads Plan context

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

### Recommended decisions

- i. Notes the report to the Navigation Committee (Appendix 1) and the feedback from the members of the Committee in the extract from the draft minutes for the meeting (Appendix 4).
  - ii. Approves an increase of 3.5% in navigation charges for 2026/27 in the navigation area and adjacent waters in line with the majority view of the Navigation Committee.
  - iii. Approves the introduction of a £25 administrative charge being applied at the Notice of Contravention stage to cover the additional costs of late payment (Section 5 of the Navigation Committee report).
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## 1. Introduction

- 1.1. A Briefing Paper on the navigation budget was circulated to all Members and interested parties in September. This was followed by a briefing meeting for members on 7 October. The formal consultation with the Navigation Committee on next year's charges was held on 6 November. A copy of the report considered by the Committee is in Appendix 1 and the relevant section of the draft minutes for the meeting is in Appendix 4. This report provides members with updates to the information in the Navigation Committee paper.
- 1.2. The Canals and Rivers Trust and the Environment Agency, the other two large inland navigation authorities in England and Wales, have recently announced their charges for next year, an increase of +4.85% and +3.8% respectively.

## 2. Navigation Income

- 2.1. Table 3 in the Navigation Committee report showed toll income against the budgeted figures, as at 1 October, a deficit is -£74,204. The figures as of 1 November are shown in the following table with a reduced deficit of -£58,083. This shows that October outperformed last year for income and can be attributed to the hard work of the Tolls Team following up on Notices of Contravention.

**Table 1**

Toll income as at 1 November 2025

	Private Boats	Hire Boats
Budgeted Income 2025/26	£3,057,000	£1,489,000
Income received 1 April to 30 September 2025	£2,952,088	£1,449,308
Predicted income 2025/26	£3,038,609	£1,449,308
Predicted deficit	<b>- £18,391</b>	<b>- £39,692</b>

- 2.2. This improved position has been offset by the recent news that the membership of Paddle UK is down by 16% which means that our income will be reduced by £8,000.

## 3. Inflation levels

### 3.1. Level of inflation

The Navigation Committee report included the September figures for inflation. The figures for October published on 19 November are set out in the Table below.

**Table 2**

Levels of inflation

Index	September 2025	October 2025
CPI	3.8%	3.6%
CPI H	4.1%	3.8%
RPI	4.5%	4.3%

## 4. Navigation Committee: Formal Consultation

- 4.1. 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 6 November and the draft minutes of the meeting are in Appendix 4 to give Members a good understanding of the range of views and the Committee’s recommendation.
- 4.2. At the meeting the two options were considered with eight members of the Committee in favour of 3.5% and four in favour of 2.5%. Members were also in support of a survey being further investigated.

## 5. Conclusion

- 5.1. The changes made in the last year have put the navigation budget in a healthier position though it has been at the cost of reducing our capacity for waterways maintenance. The Navigation Committee discussed the merits of a 2.5% and a 3.5% increase. The arguments for the higher increase included the risks associated with:
  - (i) the growth in the number of abandoned and sunken boats;
  - (ii) the increase in no-compliance and the costs of recovering tolls owed;
  - (iii) threats from invasive species such as Floating Pennywort; and
  - (iv) increased plant growth.
- 5.2. We are also operating in a difficult economic environment. Nationally boating as a recreational activity appears to be in decline. This report has taken a prudent in estimating the number of boats using the Broads for next year but even so a further reduction in boat numbers is a significant risk.
- 5.3. Given the level of risk on both income and expenditure a 3.5% increase in navigation charges if recommended in line with the majority views of members of the Navigation Committee.
- 5.4. The Navigation Committee supported the proposal for a boat owners’ and ex-boat owners’ survey. This needs further thought and consideration by officers.

Author: John Packman

Date of report: 19 November 2025

Background papers: Briefing Paper circulated in September 2025

[Broads Plan](#) strategic objectives: Theme C: Maintaining and enhancing the navigation

Appendix 1 – Report to the Navigation Committee, 6 November 2025

Appendix 2 – Annual Boat Numbers as at 1 November from 2014-2024

Appendix 3 – National Park Capital Programme 2025/26

Appendix 4 - Extract from Draft Minutes of the Navigation Committee held on 6 November 2025

# Appendix 1 – Report to the Navigation Committee, 6 November 2025

## Navigation Committee

6 November 2025

Agenda item number 7

### Proposed navigation charges for 2026/27 in the navigation area and adjacent waters

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

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#### Purpose

This report is the formal consultation with the Committee on the level of charges for 2026/27 as required by S13 (3) of the Norfolk and Suffolk Broads Act 1988. The views of the Committee are requested. The Broads Authority will make the decision on the navigation charges for 2026/27 at its meeting on 28 November 2025.

#### Broads Plan context

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

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# 1. Introduction

1.1. Last year there was a range of factors for members to consider, including the impact of inflation, the increase in the Employer’s National Insurance Contribution, the annual pay increase and a reduction in the number of smaller boats. After much deliberation, the Navigation Committee recommended a 5.9% increase in charges along with a reduction in navigation expenditure through a cutback on patrolling and practical work. This was accepted by the Broads Authority. This year the main issue is the on-going reduction in the number boats, both private and commercial, even though less than last year it is still significant.

# 2. Boat numbers

2.1. Table 1 shows the registered boat numbers for 30 September for 2023 to 2025.

**Table 1**

Private craft numbers 2023–25 as at 30 September 2025

Private craft	Sep 2023	Sep 2024	Sep 2025	Change 23-24	Change 24-25
Motor cruisers	4,993	4,893	4,819	-100	-74
Aux. yachts	960	892	883	-68	-9
Day launches	582	533	539	-49	+6
O/B dinghies	1014	919	894	-95	-25
Workboats	155	162	139	+7	-23
Sailing	809	740	721	-69	-19
Rowing / Paddling	1,870	1,613	1,484	-257	-129
Houseboats	71	71	65	0	-6
Passenger – SPB	22	21	21	-1	0
<b>TOTAL</b>	<b>10,476</b>	<b>9,844</b>	<b>9,565</b>	<b>-632</b>	<b>-279</b>

2.2. In 2024 the total number of private boats using the Broads fell by 632 (-6.0%) as of the end of September. The largest reductions last year were in small boats e.g. rowing 257 (-13.7%), with smaller percentage falls in all the other categories apart from workboats and houseboats. This year the fall has been less than last year, at 279 (-2.8%). The fall in rowing craft is still the largest but half that in the previous year. Private motor cruisers fell by 100 (-2%) last year and by 74 (-1.5%) this year.

2.3. Appendix 1 gives a longer term context showing the number of boats since 2014. This shows a reduction in private craft over the ten years of -853 (-7.9%). The number of private motor cruisers grew in 2021 and 2022 and the overall reduction is -107 (-2.1%). There is a long term trend in the decline in the number of sailing boats, both sailing craft and auxiliary yachts.

- 2.4. Table 2 shows the number of commercial craft across the three years. Last year the number of commercial craft using the Broads fell by 46, (–2.9%), the major change being in rowing craft (a decrease of 29). This year the loss of commercial craft has increased to 85 (–5.4%), with the biggest reduction in day launches and rowing craft.
- 2.5. Appendix 1 shows the long term predicted decline in the number of hired motor cruisers. Research more than ten years ago suggested that the number would fall to around 500. The number of day launches has increased, over the ten years.

**Table 2**

Commercial craft numbers 2023–25 as at 30 September 2025

Hire craft	Sep 2023	Sep 2024	Sep 2025	Change 23-24	Change 24-25
Motor cruisers	647	641	630	–6	–11
Aux. yachts	45	43	43	–2	0
Day launches	358	344	310	–14	–34
O/B dinghies	4	1	1	–3	0
Sailing	71	71	71	0	0
Rowing / Paddling	442	413	377	–29	–36
Houseboats	26	32	29	+6	–3
Passenger – MCA	6	6	6	0	0
Passenger – SPB	7	9	8	+2	–1
<b>TOTAL</b>	<b>1,606</b>	<b>1,560</b>	<b>1475</b>	<b>–46</b>	<b>–85</b>

### 3. Lapsed Boat Ownership Research

- 3.1. The decline in the number of private boats appears to be part of wider changes in society with similar falls in boat numbers on other inland waterways and a decline in boat building. We have speculated with members on the causes: the state of the economy, the costs of owning and maintaining a boat and the demography of boat ownership.
- 3.2. It would be helpful for the Authority if we had some better knowledge of the reasons behind the fall in boat ownership. We had hoped that the Tolls Team would have time during the summer months to telephone former Broads boat owners to try and understand the reasons for not renewing their boat toll. But, because of the large backlog in late payers, see below for more information, this has not proved to be possible and there would be advantages in using an independent contractor for such work. The costs would be in the order of £4,000 to £8,000 depending on the sample size. The views of the committee on whether we should commission this work are sought.

## 4. Navigation Income

- 4.1. On 1 October 2024, the impact of the large reduction in boat numbers was a predicted deficit of -£130,591. At the end of the year the gap between the budgeted income and actual income was -£128,298.
- 4.2. This year the current deficit is -£74,204. This is an improvement, but still a deficit we need to consider and respond to. Table 3 below shows the toll income against the budgeted figures.

**Table 3**

Toll income as at 1 October 2025

	Private Boats	Hire Boats
Budgeted Income 2025/26	£3,057,000	£1,489,000
Income received 1 April to 30 September 2025	£2,904,280	£1,442,560
Predicted income 2025/26	£3,024,236	£1,447,560
Predicted deficit	<b>- £32,764</b>	<b>- £41,440</b>

## 5. Late Payment

- 5.1. One of the issues the Authority has addressed this year is late payment of tolls and the additional administrative costs involved. All toll payers are sent notification of their charge for the new year in February/March. The majority pay before 1 April or soon after. The Rangers check if boats have been tolled and if required, issue a Notice of Contravention which is affixed to the vessel, with a duplicate sent to the Tolls Team. The Tolls Team write to the owner reminding them that payment is overdue, and that a £25 administrative charge will be added if they fail to pay by a certain date.
- 5.2. To date we have received over £3,000 in £25 late payment charges which makes a small contribution to our administrative costs. Importantly the prospect of an additional charge encourages prompt payment.
- 5.3. As previously discussed with, and supported by, the Navigation Committee we intend to make a further change to this process next year. The notification of charges, our website and other information will include a warning that if Rangers issue a Notice of Contravention for late payment, tolls payable after that date are subject to a £25 administrative charge. This has the potential to save the Tolls Team a lot of work.

## 6. Navigation Expenditure

- 6.1. During the year, the Authority has made savings in expenditure on navigation to align it closer with navigation income. For example, we reduced patrolling and practical work and cut our overheads and management costs. The net impact of these changes has been a reduction in expenditure of £65,000. In addition, the pay increase for staff was less than the Authority had budgeted for. The table below provides details of the forecast adjustments since the report to the committee in September.

**Table 4**

Forecast adjustments

Item	Amount £
Forecast outturn deficit as per LAB	67,606
Adjustments reported 04/09/2025	(3,324)
Decrease to Hire Craft income	6,998
Increase to Private Craft income	(35,278)
Increase to investment income	(16,500)
Increase to staff costs for redundancy	7,558
<b>Forecast outturn deficit as at 30 September 2025</b>	<b>27,060</b>

6.2. The forecast outturn for 2025/26 is shown in Table 5.

**Table 5**

Navigation forecast compared to the latest available budget for 2025/26.

Navigation outturn 2025/26 vs budget	Budget £	Outturn £	Difference £
Income	(4,726,300)	(4,668,596)	- 57,704
Expenditure	4,793,906	4,695,656	+ 98,250
<b>(Surplus) / Deficit</b>	<b>67,606</b>	<b>27,060</b>	<b>+ 40,546</b>
Transfer of interest to earmarked reserves	50,100	60,000	+ 10,100
Opening reserve	(627,403)	(627,403)	0
Repayment of National Park loan	50,000	50,000	0
Closing reserve	(459,697)	(490,343)	+ 30,646
Reserves as a % of expenditure	9.6%	10.4%	+ 0.8%

## 7. Capital funding

7.1. It is important to state the additional National Park capital funding is welcomed but it does not relieve the pressures caused by the decline of National Park revenue funding. However, Defra has recently given the Authority more flexibility in the use of National Park capital funding. The department has accepted the argument that improving access to and from the water is one of the main ways the public enjoy the special qualities of the Broads. This means that navigation will benefit from National Park Capital funding.

7.2. Defra's Change Control Notice for this year states:

*The capital grant and any income derived from the expenditure is to be treated as National Park income and must be used in furtherance of section 2(1)(a) and (b) of the Norfolk and Suffolk Broads Act 1988.*

*Any such income may be applied to an expenditure that incidentally supports Section 2(1)(c) provided the primary aim of the expenditure remains the pursuit of Section 2(1)(a) and (b).*

*Section 2(1) (b) of the Norfolk and Suffolk Broads Act states:*

*It shall be the general duty of the Authority to manage the Broads for the purposes of promoting opportunities for the understanding and enjoyment of the special qualities of the Broads by the public;*

- 7.3. Appendix 2 is a copy of the current version of the capital programme. This includes new pontoons and enhanced moorings which have long been on the Navigation Committee's wish list. Upgrading the charging pillars, and more NATO pontoons for floating our excavators are all helpful investments.

## 8. Factors to consider when setting the tolls for 2026/27

### 8.1. Level of inflation

The current levels of inflation in September 2025 (announced 22 October) are:

CPI	=	3.8%
CPI H	=	4.1%
RPI	=	4.5%

The costs of owning and maintaining a boat, including mooring fees, repairs, fuel, insurance, and tolls, are continuing to rise and there is little doubt that this is contributing to the decline of private boats and placing strain on the hire boat industry.

### 8.2. Estimate of boat numbers

It is impossible to give an accurate estimate of boat numbers for next year, but the following assumptions can be made.

1. Given the difficult outlook for the economy and personal finances, it is probable that we will see a further reduction in the number of private craft. It is likely to be similar to this year's – a loss of a further 300 boats, including a fall in the number of motor cruisers of about 95.
2. Based on our information from the industry we are predicting a further loss of 30 motor cruisers in 2026 as companies continue to take older vessels out of their fleets. We can also anticipate a further reduction in day launches and rowing craft. We are using the following numbers in our calculations:

Hired motor cruisers	600	–30
Day launches	300	–17

### 8.3. Salary increase

Based on current information we are applying a 3% increase in our 2026/27 budget for a salary increase. The Authority is obliged to apply nationally agreed increases by the National Joint Council.

## 9. Options for 2026/27

- 9.1. Based on the above, a 2.5% increase would be required to maintain the current level of maintenance. A figure lower than 2.5% would require further cuts in services and is not recommended. At the Tolls Briefing on 7 October some members asked officers to explore the option of increasing practical work by raising tolls by 3.5%. This has been done.
- 9.2. The number of Senior Operations Technicians and Operations Technicians has been reduced from 22 to 20 and the proportion of their time given to navigation reduced from 70% to 60% in 2025/26. A 3.5% increase in tolls would produce an estimated additional income of £44,000. With this it would be possible to employ one new Operations Technician and increase the overall proportion of time given to navigation to 62% in 2026/27. These two changes would increase the number of days given to the practical maintenance of the navigation by the Operation Technicians from 2,190 to 2,399. This could expand the programmed work which is allocated to the following tasks: dredging (44%), maintenance of moorings (33%), water plant cutting (11%), riverside trees (2%) (Note: excludes work by Rangers) and other (channel markers, gauge boards, raising wrecks and obstructions etc.) (9%).

**Table 6**

Cost per m<sup>2</sup> by category of vessel for the two options

No.	Category – cost per m <sup>2</sup> except rowing, canoes etc	Current	+2.5%	+3.5%
1.	Weekly hired motor craft	£44.05	£45.15	£45.59
2.	Weekly hired motor craft – electric and hybrid	£30.32	£31.08	£31.38
3.	Day hired – petrol/diesel	£70.00	£71.75	£72.45
4.	Day hired electric	£43.58	£44.67	£45.11
5.	MCA passenger boats and small passenger boats	£57.97	£59.42	£60.00
6.	Hired motorised sailing craft – diesel	£33.77	£34.61	£34.95
7.	Hired sailing boats & hired motorised sailing - electric	£24.69	£25.31	£25.55
8.	Hired houseboats	£22.33	£22.89	£23.11
9.	Hired rowing – fixed amount	£98.12	£100.57	£101.55

No.	Category – cost per m <sup>2</sup> except rowing, canoes etc	Current	+2.5%	+3.5%
	Hired paddle craft – fixed amount	£49.05	£50.28	£50.77
10.	Private motorboats - petrol & diesel	£19.56	£20.05	£20.24
11.	Private motorboats electric	£14.95	£15.32	£15.47
12.	Private motorised sailing craft - petrol & diesel	£14.47	£14.83	£14.98
13.	Private sailing boats & private motorised sailing craft - electric	£11.95	£12.25	£12.37
14.	Private houseboats	£7.70	£7.89	£7.97
15.	Private rowing, canoes etc. – fixed amount	£49.05	£50.28	£50.77

9.3. The implications of a 2.5% and 3.5% increase on the charges for some of the most common types of vessels are shown in Table 7 below.

**Table 7**

Proposed increase in navigation charges by common types & sizes of vessel

Type of Vessel	Sep No.	Current	+2.5%	+3.5%
5 m <sup>2</sup> Private sailing craft	301	£59.75	£61.25	£61.85
11 m <sup>2</sup> Private sailing craft	123	£131.45	£134.75	£136.07
5 m <sup>2</sup> Private motorboats	524	£97.80	£100.25	101.20
15 m <sup>2</sup> Private motorboats	231	£293.40	£300.75	£303.60
22 m <sup>2</sup> Private motorboats	305	£430.32	£441.10	£445.28
38 m <sup>2</sup> Private motorboats	106	£743.28	£761.90	£769.12
11 m <sup>2</sup> Day hired boats – petrol/ diesel	43	£770.00	£789.25	£796.95
11 m <sup>2</sup> Day hired boats - electric	18	£479.38	£491.37	£496.21
38 m <sup>2</sup> Weekly hired motor craft	50	£1,673.90	£1,715.70	£1,732.42
48 m <sup>2</sup> Weekly hired motor craft	53	£2,114.40	£2,167.20	£2,188.32

## 10. Financial implications

10.1. The steps made to reduce costs during 2025/26 means a 2.5% or 3.5% increase will provide a reserve balance of 11.5%, above the recommended minimum of 10%. This will help provide a cushion if boat numbers reduce further than expected. The medium-term financial plan currently indicates similar increases over the two following years to keep pace with forecast salary inflation and potential further losses of boats in 2027/28 and 2028/29.

## 11. Social, economic, and environmental implications

11.1. 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.

- 11.2. The Broads Society and Inland Waterways Association conducted research into the level of navigation charges across different waterways. 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).

## 12. Risk implications

- 12.1. As with last year the main area of uncertainty involved in determining charges for next year is the number of boats using the Broads. Estimates have been made using information from the hire boat companies and for the private boats it has been assumed that

## 13. Conclusion

- 13.1. Last year's switch in the apportionment of operational costs from Navigation to National Park and the lower-than-expected pay rise has more than offset the reduced income from the reduction in the number of boats.
- 13.2. This has put the navigation budget in a healthier position, and an increase in tolls of 2.5% or 3.5%, below the current level of inflation (3.8% to 4.5%), would leave the Authority in a stronger position for this year and the following two, even with our anticipated reduction in boat numbers. The use of National Park capital funding is providing for investment in a range of improvements this year, which our toll payers will notice, and I am sure appreciate. The higher rate of increase would allow for the replacement of an Operations Technician and a nearly 10% increase in the time of the Technicians spent on maintenance of the navigation.

Author: John Packman, Emma Krelle, Bill Housden

Date of report: 15 October 2025

Background papers: Navigation charges 2026/27 – Briefing Note.

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

## Appendix 2 - Annual Boat Numbers as at 1 November 2014-2024

Annual Boat Numbers as at 1st November													
PRIVATE BOATS	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Change	% Change
Motor Cruisers	5059	5091	5086	5110	5079	5083	5004	5237	5142	5049	4952	-107	-2.12%
Auxiliary Yachts	1168	1152	1127	1132	1093	1107	965	1048	1024	966	904	-264	-22.60%
Day Launches	514	504	495	556	574	558	562	582	600	592	546	32	6.23%
Outboard Dinghies	1062	1016	962	1064	1060	1058	1051	1140	1185	1039	940	-122	-11.49%
Workboats	180	172	156	158	156	153	144	142	166	159	164	-16	-8.89%
Passenger Vessels SPB				22	21	23	13	19	20	22	21	21	
<b>TOTAL MOTORBOATS:</b>	<b>7983</b>	<b>7935</b>	<b>7826</b>	<b>8042</b>	<b>7983</b>	<b>7982</b>	<b>7739</b>	<b>8168</b>	<b>8137</b>	<b>7827</b>	<b>7527</b>	<b>-456</b>	<b>-5.71%</b>
Sailing Craft	1230	1191	1107	1076	1081	1023	844	920	861	820	747	-483	-39.27%
Rowing Craft	1578	1532	1513	1483	1513	1545	1800	2039	2054	1874	1618	40	2.53%
Houseboats	27	33	45	45	49	52	49	52	67	77	73	46	170.37%
<b>Total</b>	<b>10818</b>	<b>10691</b>	<b>10491</b>	<b>10646</b>	<b>10626</b>	<b>10602</b>	<b>10432</b>	<b>11179</b>	<b>11119</b>	<b>10598</b>	<b>9965</b>	<b>-853</b>	<b>-7.89%</b>
<b>HIRE BOATS</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>		
Motor Cruisers	842	821	789	802	806	801	734	729	673	647	641	-201	-23.87%
Auxiliary Yachts	47	43	44	45	46	44	39	45	45	45	43	-4	-8.51%
<b>ALL CABIN HIRE BOATS:</b>	<b>889</b>	<b>864</b>	<b>833</b>	<b>847</b>	<b>852</b>	<b>845</b>	<b>773</b>	<b>774</b>	<b>718</b>	<b>692</b>	<b>684</b>	<b>-205</b>	<b>-23.06%</b>

Annual Boat Numbers as at 1st November													
Day Launches	299	290	295	290	301	297	261	326	363	359	344	45	15.05%
Outboard Dinghies	8	10	11	9	9	8	4	4	4	4	1	-7	-87.50%
Passenger Vessels MCA	10	10	6	6	6	6	5	6	6	6	6	-4	-40.00%
Passenger Vessels SPB				6	7	7	4	8	8	7	9	9	
<b>TOTAL MOTORBOATS:</b>	<b>1206</b>	<b>1174</b>	<b>1145</b>	<b>1158</b>	<b>1175</b>	<b>1163</b>	<b>1047</b>	<b>1118</b>	<b>1099</b>	<b>1068</b>	<b>1044</b>	<b>-162</b>	<b>-13.43%</b>
Sailing Craft	110	108	102	101	95	87	74	88	73	71	71	-39	-35.45%
Rowing Craft	175	184	192	191	194	193	182	227	230	442	413	238	136.00%
Houseboats	16	16	16	28	26	26	27	27	28	27	32	16	100.00%
<b>Total</b>	<b>1507</b>	<b>1482</b>	<b>1455</b>	<b>1478</b>	<b>1490</b>	<b>1469</b>	<b>1330</b>	<b>1460</b>	<b>1430</b>	<b>1608</b>	<b>1560</b>	<b>53</b>	<b>3.52%</b>
<b>Grand Total</b>	<b>12325</b>	<b>12173</b>	<b>11946</b>	<b>12124</b>	<b>12116</b>	<b>12071</b>	<b>11762</b>	<b>12639</b>	<b>12549</b>	<b>12206</b>	<b>11525</b>	<b>-800</b>	<b>-6.49%</b>

## Appendix 3 – National Park Capital Programme 2025/26

Defra has awarded the Authority £1,385,058 for capital spend. The Authority has adopted a longer list to ensure it can deliver the whole spend by 31 March 2026.

Project	Priority	Indicative cost £	Progress
Purchase of land at Barton Fen	1	472,250	Sale completed September 2025.
Acle Bridge enhancement	2	95,000	
Improvements to Great Yarmouth Yacht Station - showers etc.	2	60,000	Waiting for a new lease to be signed. Investigating options for improvements. These are likely to require over £50k.
Pontoons to improve access to the water	2	45,000	Continuing to consult with local stakeholders before submitting the planning applications for Worlingham mooring sites in December. Tender required for pontoon procurement.
Upgrade 40 electric charging pillars	2	60,000	Options appraisal for meter and pillar systems completed. Demonstrations from the top two suppliers by mid-September. Costs likely to be greater than £30,000 (TBC).
Dockyard solar	2	72,550	Tenders for scheme received and evaluated. Works to start in January 2026.
Truxor attachments	3	12,620	On order.
Fen Harvester with double chop head	3	205,030	On order.
Nato floats (x10)	4	90,000	Waiver to be submitted.
Mowing equipment to manage conservation and visitor sites	4	67,410	Remote-controlled mower prioritised instead of electric telehandler.
Ride on Mower	4	14,100	On order.

<b>Project</b>	<b>Priority</b>	<b>Indicative cost £</b>	<b>Progress</b>
Reciprocating mower	4	9,000	Quotes being sought.
Water quality monitoring equipment	4	25,000	Quotes being sought
New electric pool vehicles x 2	5	70,000	Quotes being sought
<b>RESERVE LIST</b>			
Dockyard enhancement	5	200,000	Outside current budget.
Review and upgrade EV chargers	5	25,000	Outside current budget. Quotes for these works have already been received.

## Appendix 4 - Extract from Draft Minutes of the Navigation Committee held on 6 November 2025

### Agenda item 7: Proposed navigation charges for 2026/27 in the navigation area and adjacent waters

Members received the report of the Chief Executive (CE), Director of Resources (DR), Head of IT and Collector of Tolls (HITCT). The CE said that he wanted to thank the DR and the HITCT in particular for their help on what was a major piece of work. Thank you also to the Members who attended the briefing meeting in October which was a really helpful event.

The CE said that he wanted to give the Members some updated figures. Table 3 showed the toll income for the year as at 1 October 2025 together with the budgeted income and the predicted income by the end of the year. For private boats, the predicted deficit was £32,764 and for hire boats, the predicted deficit was £41,440. The CE said that he was pleased to say, because of the hard work the tolls team did on chasing late payers they have had some success. The CE added that in 2025 there had been more late payers than previously which had given the team a huge task. The figures for October 2025 were better than predicted and as of 1 November 2025, the predicted deficit for private boats had reduced to ~£18,000, and for hire boats the predicted deficit had reduced to just under £40,000, therefore the total theoretical deficit had fallen from ~£74,000 to ~£58,000.

Each year, the Broads Authority received a significant sum, in the region of £40,000, from Paddle UK. Their membership, however, had fallen by 16% which meant that the Authority's income from Paddle UK had reduced by £8,000.

The CE said that there had been a briefing with all Members on 7 October where the financial issues for the navigation were looked at. This was the formal consultation with the Navigation Committee, and then the Broads Authority would make a decision on tolls for next year on 28 November 2025.

The CE referenced the decline in boat numbers which were set out in tables 1 and 2. The decline had been quite significant and that had an impact on income. The CE referred Members to appendix 1 of the report and said that this provided annual boat numbers over the last ten years. Members would see that the change was not so great, for example although private motor cruiser numbers had dipped down in the last couple of years, over the last ten years, the numbers were much more stable.

One of the difficulties in setting the tolls was the prediction of how many boats would be on the water next year. Therefore what had been done in the paper was take a fairly prudent approach which assumed that the reduction in private boat numbers seen in 2025 would be matched next year. The CE said that from feedback from those that run the Environment Agency's (EA) waters, the Canals and Rivers Trust (CRT) and British Marine, all show that boating was on the decline. However, the factors behind the decline were not known but

thought that in part was economic factors, but there was probably a demographic factor in that there were not so many younger people taking up boating and older people were leaving. The Authority was therefore looking at doing some research to find out what the drivers were behind people who have had boats on the Broads no longer do. The costs for this exercise would be between £4,000 and £8,000 depending on the sample size, and the CE asked Members for their views.

The CE referred Members to section 5 of the report and late payment and said that the introduction of a £25 administrative charge for those that had failed to respond to the Authority writing a letter following the issuing of a notice of contravention. The CE proposed that the £25 charge be brought forward one step and the charge be added to the cost of tolls following the notice of contravention being issued.

The CE explained that the Authority had made significant changes to the organisation and had cut out quite a lot of costs. The downside to this was that the Authority would be doing less in 2026 with less staff and, therefore, the Authority would have to do less practical work. The combination of the reduction in the National Park grant and the reduction in the Navigation income had meant that the Authority had had to take some serious action in terms of the reduction of the scale of what the Authority could do. The plus side of that was that both the Navigation income and expenditure and the National Park income and expenditure had been broadly brought into balance, and this was the reason why, despite the reduction in the number of boats, a 2.5% increase in tolls would provide the Authority with a stable position going forward in terms of Navigation. Members would recall, however, when the Member briefing was held, several Members questioned whether a slightly higher increase of 3.5% to put back some of the reduced output.

The Chair said that he would open the floor to questions and for any clarification on points. After questions, he would go round the room and ask all Members individually on whether they supported the survey and to give their preference on the percentage toll increase of 2.5% or 3.5%. This would enable a balanced view of what the Navigation Committee's preferences were to be presented to the Broads Authority at the end of the month.

#### **Comments and questions on tolls:**

A Member asked whether £25 late payment charge was exclusively on private boat owners, or did it include hire boats. The HITCT said that it was predominantly on private boats.

A Member commented that the problem of boats that have sunk and then have to be lifted was clearly a significant financial problem and asked whether that problem was going to be resolved by the costs being passed to insurance companies or would it remain an issue for the Authority. The CE said that he recently met with a colleague who was responsible for the Thames and they had hundreds of sunken, abandoned or unserviceable boats and it was a big problem for the agency. The CE went to the Rangers' end of season meeting earlier in the week and all had highlighted the amount of time they spent on sunken, dangerous or unserviceable boats. The features that the Authority was finding was the same in other waters and therefore did not think it was going to get any better and thought there would be costs

associated with this issue. The Authority was doing its best to deal with this issue but it would be wrong to assume that the work the Authority was doing in terms of insurance would sort the issue, but what it might do would be to mitigate it. The Director of Delivery (DD) said that Members would remember that a paper regarding the improved Unserviceable Vessels policy had been brought to the committee which was the bridge between boat safety and unsafe vessels. That was bearing fruit and the Authority was working with various owners of vessels that should not be on the water. The DD was working with the EA to find solutions to deal with this growing issue. It was not cheap disposing of a vessel and where possible, the Authority would put the costs back to the owner.

A Member commented that there was a difference between the toll for a private motorised electric sailing craft and private motorised petrol/diesel sailing craft and asked what the justification was for that. The CE said that some of this was historical, and it had been a few years since a review of categories had been carried out. The HITCT said that there was an electric boat discount and an electric sailing boat would pay the same as a non-powered sailing boat. There was a similar reduction for electric motorboats. The Member said that the toll for an electric sailing boat was still lower than that for an electric cruiser. The HITCT said that sailing boats had always been charged less than motorboats, for the fact that most of them did not have a motor and those that did, only used the motor occasionally.

A Member commented that the differences in the tolls was to support sustainability on the Broads and there was a modest reward for those who recognised that. A Member commented that it was a positive decision that was made in 2024.

A Member commented that if the toll rise of 3.5% was agreed, that would raise an extra £44,000 and thought that the Authority should look into the feasibility of extra cutting at places like Hickling.

A Member commented that he believed that during the tolls meeting in 2024 a few types of businesses were identified that did not have the toll increase applied, however, noted that the same had not been done this year and said that he had not seen any economic changes for those businesses and whilst it was a relatively small amount for them, asked whether the Authority should be doing that again. The CE said that whatever decision the Broads Authority took about tolls, it had almost no impact in terms of the decisions made either by individuals or by businesses. The evidence showed that it was a relatively small part of the total costs of running a boat. The CE said that what was happening with the economy and the alternative holiday offers, such as cheap foreign holidays, far outweigh what the Authority did with the tolls. That did not mean that the change that the Authority did last year was not important, because it signalled that the Broads Authority was caring about those particular companies and their future.

A Member commented that the hire boat industry was 10% down this year, although there was roughly the same amount of boats let, they have had to apply discounts which, on top of National Insurance costs, rise in insurance costs, and the rise in minimum wage, had seen a fall in income. The Member believed that hire boat companies may, in future, not toll all boats in future and therefore run a smaller fleet.

A Member commented that they were concerned that the communications budget had been cut, amongst other things. The Member commented that it seemed that there were perpetual non-payers and asked the HITCT what the trends were for more non-payers and, from a communications perspective, were toll payers told at the outset what repercussions there would be if they did not pay their tolls, or did that get triggered when they actually did not pay their toll. The HITCT said that the Authority was looking to communicate in the Broadsheet which would be sent in 2026 about how non-payment of tolls was dealt with. Although the Authority found that there were certain people who were non-compliant most years, regrettably non-compliance had been driven by people who could no longer afford to continue boating. There was, however, an element where non-compliance had been encouraged and it was creating a huge amount of work. Since 1 April 2025, there had been 1,835 notices of contravention issued and 1,566 of those did relate to non-payment. So far, this year, the Authority had submitted 70 cases to court and there were ~15 cases waiting. The HITCT said that the Authority may not have communicated well enough about what would happen in relation to non-payment in the past, but it was set out in the schedule of tolls which was sent toll payers at the start of each year.

A Member asked whether a 2.5% toll rise would achieve a status quo in terms of what had been achieved over the last twelve months in terms of resources. The CE said a 2.5% rise would provide a status quo to what the Authority had at present, which had included the reduction of two operations technicians who did the practical work out on the ground and it would, therefore, be the staffing as it was currently. The Member asked whether a 3.5% toll rise would redress some of that reduction. The CE confirmed that this was correct.

A Member asked if the Authority had any awareness as to what fellow navigation authorities were proposing. The CE said that the CRT had introduced increased above inflation over five years, and he believed that the EA were increasing their tolls in line with inflation. All inland navigation authorities were facing the same pressures on costs as the Authority were, such as the cost-of-living crisis, National Insurance increase and cost of materials.

#### **Comments and questions on the proposed survey:**

A Member asked how the survey would work and was it to understand whether there were any common factors which could then be addressed by the Broads Authority and try to attract people back to the Broads as well as what the likely boating numbers would be. The CE said that in terms of predicting the numbers of hire boats, the Authority worked closely with the Hire Boat industry and received figures from them and therefore were reasonably confident about knowing what would happen in that sector. What the Authority did not know was what the ~9,000 private boat owners would do, all of whom were making individual decisions. The survey might show some common factors that affect the Broads.

A Member commented that, in terms of the survey, although generally in favour, the Authority should try to get a handle on whether people would start boating in the future. The CE said that it was very difficult to anticipate what people's future decisions would be about owning a boat. One of the things that the CE thought would be useful to look at through the survey was the extent to which people had given up boats because of the demographics, such

as age, and the extent to which it was driven by economic factors. The CE thought that the amount of young people buying boats, rather than paddleboards and canoes, was relatively small.

A Member asked whether the proposed survey could include a cross-section of current boat owners to ask what might make them leave boating, opposed to just restricting it to those that had given up.

A Member commented that a survey could be an asset to the Boat Builders Federation and asked if they would be interested in helping with costs. The Member believed that the demographic was definitely dropping off and older people were leaving boating.

A Member said that they were greatly in favour of a survey and thought that the Authority could learn a lot from it. The Member noted the change in demographics and that older people had left boating, however, would like to point out that the Authority had lost out on getting young people out on the water since having stopped boats having unpowered tenders as part of its registration and believed that the Authority should once again allow unpowered tenders to be included as part of the cost of a motor cruiser's registration.

A Member said that a survey would be very valuable, but the key thing would be to point it in the direction of the encouragement of building of boating on the Broads. The Member commented that asking why people had left boating was a waste of money, and would probably see lots of negative responses. The focus should be on current boaters and ask them about what they would like to see, why they enjoyed boating on the Broads, and how their experience could be improved. Boating on the Broads was not only about budget, but it was also about health and wellbeing, it was about keeping the navigation open, and more effort needed to be put into encouraging boating on the Broads which should be done through the existing boating community.

A Member agreed that the survey should be more focused to those that were current owners of boats, in addition to those that have left, and asked what did the future look like and how the Authority could support the boating community.

The Chair asked each Member in turn what their preferred option of increase would be and whether the Member supported the proposal of conducting a survey. The Chair reminded Members that last year, when the Navigation Committee recommended the increase on tolls to the Broads Authority for approval, which was on the grounds that it was thought this year's increase would be a below inflation figure because of the increases over the last three years. The comments and suggested increase were:

- Supported the higher figure of 3.5% for two reasons. First the extent to which the Authority had got to deal with abandoned boats and no-compliance which would be expensive. Second, other factors that need to be considered such as Floating Pennywort, weed growth and maintaining the navigation. Agreed to the survey, but should be focused on those who still used boats.

- Supported a 3.5% increase on tolls. Agreed to survey with the remit of the inclusion of those that still used boats.
- Supported the survey and looked forward to seeing what the terms of reference would be. In favour of a 2.5% rise.
- In favour of a 2.5% increase. Was not sure on the survey but thought that the Authority should look forward and not back.
- In support of a survey, however, thought that this should come from the National Park budget rather than the Navigation budget. The Authority had gone through a lot of pain to rebase the tolls and would be surprised if the Authority went notably below inflation and therefore would choose a 3.5% increase because there were cost risks ahead. Would request that the Authority considered whether there were any sectors as last year that should be ring-fenced.
- For all the reasons that the Member mentioned above, would support a 3.5% increase and would also support the suggestion of untethered craft included within a boat's toll. Would agree with doing a survey but would like to see it entirely owned by the Navigation Committee and solely focused on people who were currently boating on the Broads.
- Agreed with the survey, thought there was mileage to be gained with those who had given up ownership, but did agree that the current boat ownership should be the priority. Supported a 3.5% increase for all of the reasons that have already been said.
- A positive yes on the survey and thought that it should be left to the Executive to decide how this went forward. Supported the 3.5% increase, however, felt that there was some forecasting that was missing and looked forward to a discussion about what future proofing of the Broads Authority would help with making decisions going forward, which the survey would help with.
- The survey should cover both reasons why people have left boating as well as current toll payers. The Authority had been through a lot of pain over the last year to keep costs down and was in favour of a 2.5% rise.
- Agreed with the survey across both current boat owners and those who had left and asked if it was possible to include various organisations and clubs and for them to chip in to get the widest possible engagement. Could see an argument for both 2.5% and 3.5% and would prefer a 3% rise, but if pushed would go for 3.5%.
- In favour of the survey. Supported the 3.5% rise so that it gave the latitude to make good investment decisions.
- In favour of a survey and thought it should include boat clubs. Supported the 2.5% increase.

The Chair confirmed that there were eight Members in favour of the 3.5% increase, and four Members in favour of the 2.5% increase for recommendation to the Broads Authority. In

relation to the survey, it was unanimous recommendation for a survey, but the detail of that survey needed to be looked at before any commitment to spending.

# Broads Authority

28 November 2025

Agenda item number 12

## Land Purchase at Barton Turf

Report by Ecology & Design Manager

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### Purpose

To provide the Committee with an update regarding the purchase of land at Barton Turf known as 'Mallow Marsh'.

### Broads Plan context

B3 - Seek biodiversity net gain and enhance areas of fen, reed bed, grazing marsh and wet woodland, to protect peatlands as carbon sinks

B4 - Define, implement and monitor management regimes for priority species and invasive non-native species

### Recommendation

Note the purchase of the site and proposed programme of work.

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## Contents

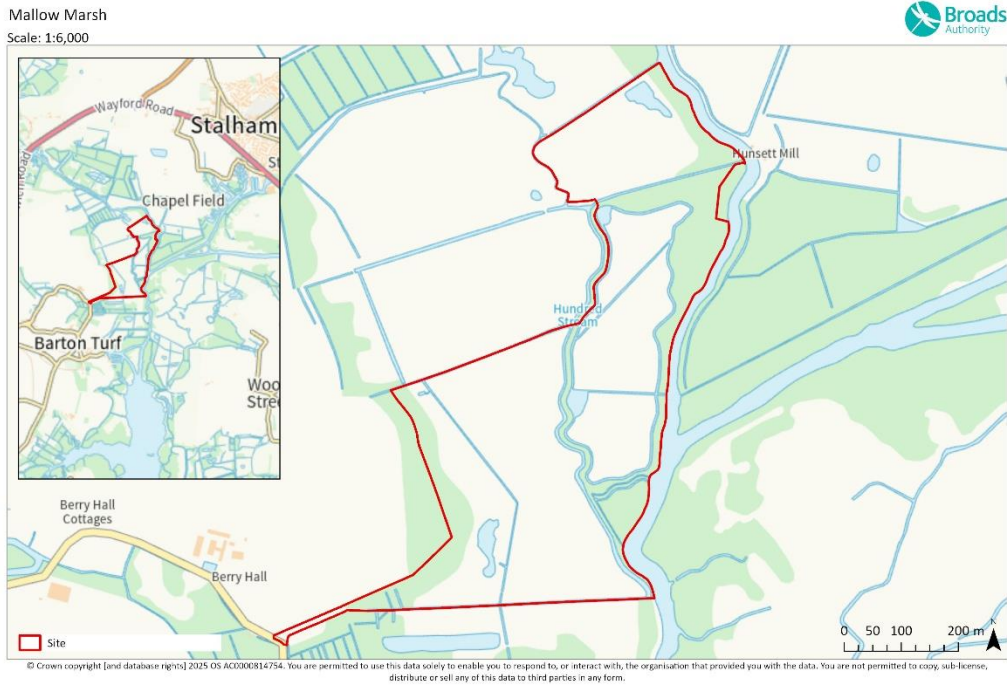
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## 1. Introduction

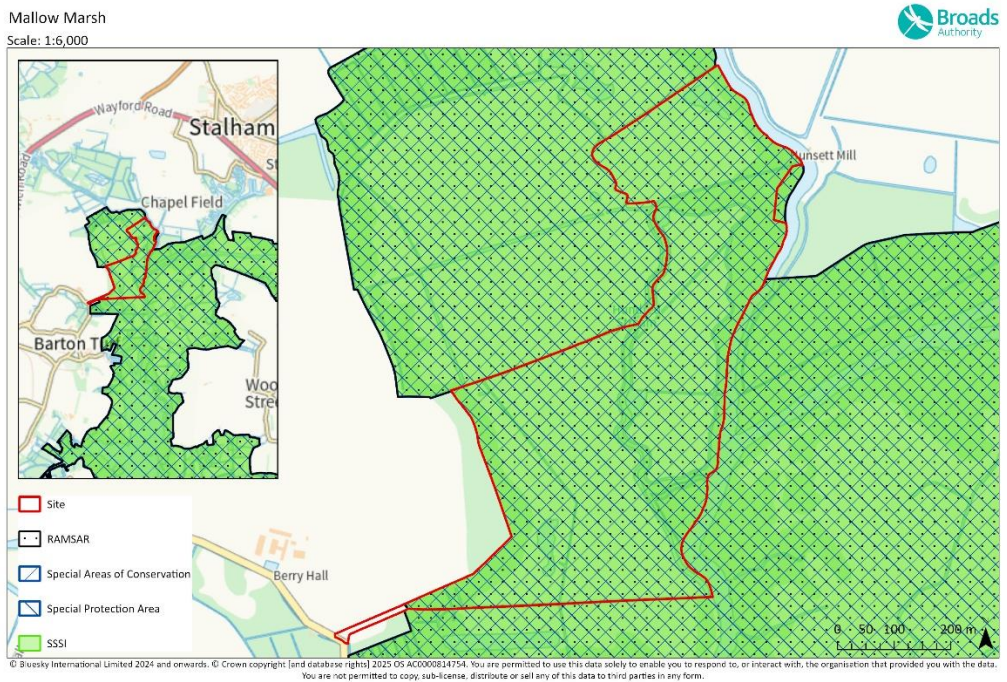
- 1.1. On 18<sup>th</sup> September 2025, the Broads Authority completed on the purchase of 28.36ha of wetland known as Mallow Marsh. The site is located within the parishes of Barton Turf and Stalham, within the River Ant valley and just north of Barton Broad. Map 1 shows the location of the site.

1.2. The site lies within the Ant Broads and Marshes Site of Special Scientific Interest (SSSI) and is part of the Broads Special Area of Conservation (SAC), Broadland Special Protection Area (SPA) and Broadland Ramsar. These designations offer the highest level of protection for qualifying habitats and species and are shown on Map 2.

Map 1 – Location of Mallow Marsh



Map 2 – Site Designations



## 2. Habitats and species

- 2.1. The Ant valley supports one of the most extensive areas of primary fen habitat remaining in Britain. Lowland fen and reedbed are both habitats of principle importance in England, known as Section 41 (as mandated under the Natural Environment and Rural Communities (NERC) Act, 2006).
- 2.2. Mallow Marsh is a prime example of Broads wetland habitats, consisting of a mosaic of reedbed, fen, scrub, mature wet woodland and open water in the form of ditches and ponds. The western boundary of the site also contains a belt of mature mixed-species woodland, offering an important transition zone between the dry 'upland' and floodplain.
- 2.3. This site is underlain by peat, a distinctive and valuable substrate, known for its multiple benefits: carbon storage and sequestration, water (flood) capacity, and for the habitats and species it supports, including many fen plants, mammals and insects.
- 2.4. The mix of fen, reedbed, scrub and open water communities present on site are home to many iconic Broads species such as the Swallowtail butterfly and its caterpillar foodplant, milk parsley, the Norfolk hawker dragonfly, bittern, marsh harrier, otter and water vole. Many of these species have high levels of legal protection.
- 2.5. Despite the presence of these valuable habitats and species, the site is currently classified in 'unfavourable condition' by Natural England, largely owing to a lack of management. This includes the persistent presence of invasive species *Crassula helmsii* (New Zealand Pigmyweed).

## 3. Land management

- 3.1. Fen and reedbed habitat require ongoing management to maintain their interest. Without management to maintain open herbaceous conditions, these mid-succession habitats will be invaded by woody species and eventually become closed-canopy woodland.
- 3.2. Open water habitats, provided by ditches also require management to ensure water flow and quality is maintained for the myriad of species that rely on water both as a home and to transport oxygen and nutrients around the site.
- 3.3. Early assessment of Mallow Marsh by the Ecology Team has identified initial management requirements including phased removal of closed-canopy scrub that has invaded the fen, improving access around the site for staff and machinery and commencement of a rotational programme of fen/reedbed cutting.
- 3.4. Much of this will be undertaken by in-house staff (Operations Technicians) alongside the potential reinstatement of commercial reed and sedge cutting.

- 3.5. Longer term management aims will include pond creation to reinstate open water features, management of the mixed-species woodland on the upland edge through grazing and/or cutting and putting in place measures to manage the *Crassula helmsii*.

## 4. Financial implications

- 4.1. The land purchase (£455,000) was made possible through the additional National Park capital grant and was prioritised given the significant contribution this acquisition will make towards Defra's 30 x 30 biodiversity targets.
- 4.2. As landowners of a designated site, ongoing financial commitments for the Broads Authority are centred around its habitat management.
- 4.3. Government funded land management schemes such as Countryside Stewardship provide mechanisms for landowners to undertake essential management on sites of conservation importance. This scheme is administered by the Rural Payments Agency (an executive agency of Defra), working closely with Natural England for designated sites.
- 4.4. The Authority already holds a Countryside Stewardship agreement for its land holding at How Hill, receiving payment for delivering wetland management options.
- 4.5. Initial discussions have commenced with Natural England, starting the process of Countryside Stewardship application for Mallow Marsh. The application is likely to be successful as it will secure management commitments on a site that had fallen out of scheme and requires management to improve its condition status.
- 4.6. Exact funding details will depend upon options chosen. These are split into 'revenue' streams, for options that are undertaken routinely and 'capital' items for those that require one-off funding.
- 4.7. Based on initial discussions and existing knowledge of the scheme, it is likely that fen maintenance payments of £920/ha/year will be included, alongside a wetland cutting supplement of £1,346/ha, paid for the area cut in any given year. Capital items such as scrub control on difficult sites and fencing will also be added.
- 4.8. Countryside Stewardship agreements usually run for 5 years (some options up to 10 years).

## 5. Risk implications

- 5.1. As landowners of a protected site, there are obligations to manage the habitats and species for which the site is designated. This management requires appropriate resources in terms of staff, revenue budgets and specialist equipment.
- 5.2. Entrance into schemes such as Countryside Stewardship also represent a commitment to deliver the identified land management, for which in turn, funding is provided.

- 5.3. The Broads Authority has long and established experience in wetland management, both on existing landholdings at How Hill and through the delivery of management agreements with third-party landowners.
- 5.4. Specialised equipment has been purchased such as the Fen Harvester and Truxor (amphibious excavator/plant harvester) and the operational workforce is highly skilled in the operation of these and other machines such as excavators, working in sensitive and often difficult working conditions.
- 5.5. Staff numbers are crucial to the delivery of this work, with in-house teams currently delivering management over c.400ha of fen habitat. For this effort to be maintained, the complement of operational staff needs to be retained and where possible increased, to allow for further expansion of fen management, as a part-funded and high priority work area.

Author: Sue Stephenson

Date of report: 13 November 2025

Background papers:

[Broads Plan](#) strategic objectives: B3, B4

Appendix 1 – Site photographs

## Appendix 1 – Site photographs



*Cladium mariscus (Saw sedge) and mixed fen. Looking south over Mallow Marsh towards mixed-species woodland on upland edge.*



*Mixed fen & invading scrub within transition zone between upland edge and tall herb fen.*

# Broads Authority

28 November 2025

Agenda item number 13

## Local Plan - Regulation 19 re-consultation

Report by Planning Policy Officer

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### Purpose

The Regulation 19/Publication version of the Local Plan was consulted on between July and September 2025. Approximately 270 responses in support, seeking changes or objecting were received. It has become apparent, however, that the Sustainability Appraisal (SA) was missing some parts and had some other areas for improvement. A thorough review of the SA was undertaken and other amendments made. As such, it is proposed to re-consult on the Local Plan, amended SA and HRA. The Local Plan will not be changed and comments received to date will still be valid and logged and will be submitted to the Planning Inspector. This will result in a 2/3-month delay in submission.

### Recommended decision

To endorse:

- a) The Local Plan, amended Sustainability Appraisal and Habitats Regulation Assessment for consultation;
  - b) The proposed approach to consultation;
  - c) Any minor changes or amendments be delegated to the Head of Planning; and
  - d) The fallback position, if required, of delegating authority for submitting the Local Plan to the Planning Inspectorate to the Chief Executive, in consultation with the Chair of the Broads Authority and Chair of the Planning Committee.
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## 1. Introduction

- 1.1. The Regulation 19/Publication version of the Local Plan was consulted on during July to September 2025. Approximately 270 comments were received – some supporting the plan, some seeking changes and some objecting.
- 1.2. It has become apparent that the Sustainability Appraisal (SA) that accompanied the Regulation 19/Publication version of the Local Plan did not have certain parts it needed. This is a legal process issue, rather than an issue with the content of the Local Plan. The SA was thoroughly checked, and some other improvements and amendments were identified and made. It is therefore proposed to re-consult on the Local Plan, HRA and amended SA.

- 1.3. The changes and approach described in this report were unanimously supported by the Planning Committee on the 7 November 2025.

## 2. The Local Plan

- 2.1. The Local Plan will not be changed from the version that was consulted on between July and September 2025. It will have an explanation of why we are re-consulting and dates will be amended. The November 2025 Regulation 19/Publication Local Plan can be found at Appendix 1 with changes highlighted in pink.
- 2.2. The comments received during the July to September consultation will still be valid and logged and will be passed on to the Planning Inspector when we submit the Local Plan. There will be no need for consultees to re-submit their comments.

## 3. Habitats Regulation Assessment (HRA)

- 3.1. The HRA will not be amended in any way. See Appendix 2. It is reassuring to hear from consultees that the HRA is supported.

## 4. Sustainability Appraisal (SA)

- 4.1. Amendments to tighten up and improve the SA were identified and have been made. The SA can be found at Appendix 3. No negative comments were received on the SA during the consultation period from July to September 2025 which is reassuring. The SA has been amended as follows. These changes are highlighted in Appendix 3.
  - Policies added to contents page to aid navigation to policies.
  - Non-technical summary added.
  - Section 1 – an explanatory box listing the changes as stated here.
  - Section 2 – new section explaining the requirements of the SA and how these have been met.
  - Section 3 – reference to the Publication SA consulted on between July and September 2025.
  - Section 4 – added text about how the baseline assesses the current state of the environment.
  - A new Section 5 - evolution of the environment without implementation of the Plan.
  - Policy PUBDM2, PUBDM4, PUBSOL1: ECO2 and ECO3 rows were missing and are now added.
  - Policy PUBDM8 Development and flood risk was labelled as PUBDM78, is PUBDM8.

- Policy PUBDM11: Green and blue infrastructure and Public Rights of Way: Columns A and B titles have been swapped – column A is the assessment of the proposed policy and B the assessment of the original 2019 policy. Title of section changed – was PUBDM111, is PUBDM11
- Policy PUBDM16: Biodiversity Net Gain – reference in column B to the policy being for 20% BNG rather than 10%.
- Policy PUBDM18: Mitigating Nutrient Enrichment Impacts: Was written as PUBDM178, now corrected to PUBDM18.
- Policy PUBSP15: Residential development – a note to explain why alternative need numbers have not been identified and assessed.
- Policy PUBDM47: Permanent and temporary dwellings for rural enterprise workers – explanation relating to the negative assessment against two SA objectives.
- Policy PUBDM51: Custom/self-build: Added text to column B – this was missing.
- Policy PUBDIL1: Dilham Marina (Tyler’s Cut Moorings): Column C erroneously had a + against SA objective ENV11 – this has been moved to column B.
- Policy PUBHOV4: BeWILDerwood Adventure Park: ECO3 column 1 was a – but should be a ?.
- Policy PUBNOR1: Utilities Site: SOC4, column C changed to a +/? as the site *could* deliver dwellings – originally it was a +.
- PUBTHU1 – now negative against SA Objective ENV1.
- Appendix 5 – general check of reasonable alternatives to ensure consistency.
- Appendix 7 – Policy PUBDM42: Materials used for quay heading, capping and waling, small bridges, viewing platforms, landing stagings and boardwalks – cell in column titled ‘mitigating negatives/maximising positives’ filled as this was missing.
- Appendix 9 – a summary of the policies in the Local Plan.
- Appendix 10 – SWOT analysis, taken from the Local Plan.
- Appendix 11 – Explanation why reasonable alternatives were not taken forward.

## 5. Approach to the re-consultation

- 5.1. Following approval at the November Broads Authority meeting, it is proposed that the consultation runs from 28 November to 16 January 4pm. This is a period of 7 weeks.
- 5.2. We will not hold drop in events or attend Youth Advisory Boards as the Local Plan itself has not changed.
- 5.3. We will advertise the consultation using emails on our contact database, press advert and social media – we will explain why we are consulting and highlight the changes.

- 5.4. We will write specifically to those who have provided comments to explain the re-consultation and assure them their comments are logged and valid and will be submitted to the Planning Inspector.

## 6. Financial and time implications

- 6.1. This additional stage could cost around £1,000. This would be for the press advert and some printing.
- 6.2. It was hoped to submit the Local Plan at the start of December 2025. But this re-consultation will result in a delay to mid-February 2026 – of around 2/3-months. Submission will still be before the end of December 2026 to enable examination under the 2024 NPPF and the current Local Plan making system.
- 6.3. We will undertake as much preparatory work during the consultation, that would ordinarily have been undertaken through the examination, as possible and this could claw back some time and some cost.

## 7. Delegation

- 7.1. Members will recall that when the July 2025 Regulation 19/Publication version of the Local Plan was endorsed, it was agreed that submission could be delegated to officers in consultation with the Chairs. This delegation is included in the recommendations. It is hoped that the submission decision could come to Planning Committee and Broads Authority prior to submission, but this may not be possible due to the delay. We would bring the information to a subsequent Planning Committee and Broads Authority meeting for information if we submit under delegated powers.

Author: Natalie Beal

Date of report: 7 November 2025

Background papers: The original Broads Authority report endorsing the Local Plan for consultation: [Endorsing the Local Plan for Consultation \(Broads Authority 25 July 2025\)](#)

Appendix 1 – [Regulation 19 Local Plan November 2025](#)

Appendix 2 – [Habitats Regulations Assessment](#)

Appendix 3 – [Sustainability Appraisal November 2025](#)

# Broads Authority

28 November 2025

Agenda item number 14

## Hire Boat Code- Personal Flotation Devices

Report by Head of Safety Management

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### Purpose

The report highlights safety information on the manual/automatic self-inflating types, how they vary and from a 2025 survey where manual types are issued to hirers of Broads hire craft.

### Broads Plan context

Broads Plan objective C4 includes an action - Maintain and improve safety and security standards and user behaviour on the waterways. Key action: Incorporate Hire Boat Code through local licence conditions.

### Recommendation

All Broads hire boat operators be given a deadline of 1 April 2028 for the conversion from manual to automatic self-inflating personal inflation devices.

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## 1. Introduction

- 1.1. The Hire Boat Code is a Code of Practice for the operation of hire vessels on inland waterways. It is co-owned by the Association of Inland Navigation Authorities (AINA) and British Marine, and supported by the Maritime and Coastguard Agency (MCA).
- 1.2. The Code outlines the basic principles for safe operation of all types of craft hired to members of the public and clarifies the responsibilities of each of the parties involved. The focus is on ensuring that the operator has a suitable safety management system in place to ensure the continued safe operation of vessels under their responsibility.
- 1.3. Along with all other inland navigation authorities who are members of AINA, the Broads Authority incorporates the Code into its Business Licencing Terms and Conditions.
- 1.4. Broads hire fleet operators already abide by the Hire Boat Code and are familiar with its contents and the requirements that are placed upon operators, users and navigation authorities.
- 1.5. Relevant to this report, the Code documents guidelines and requirements for boatyards in risk assessing and the issuing of personal flotation devices (PFDs).

## 2. The Hire Boat Code and Personal Flotation Devices

- 2.1. The British Marine/AINA (Association of Inland Navigation Authorities) Code for the Design, Construction and Operation of Hire Boats states the following about risk assessing Lifejackets, PFDs for Hire Boat Activity in Appendix II:

Man overboard	Hirers, Boatyard Staff. Drowning	Grab rails present on appropriate areas, Staff wear personal flotation devices (PFD) when on boats and during show out. Hirers issued with PFD for the period of hire and hirers are briefed on how to correctly wear and fit a PFD. Hirers instructed on how to recover person from the water. All boats with large freeboard supplied with a means to assist recovery of a person from the water.
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- 2.2. The Code then states the following on the application of standards for PFDs:

Risk control measure	Application
Personal flotation devices	Issued to each child, non-swimmer and passengers of reduced ability, and 'offered' to all others for Cat A and B waters; and issued and put on board for all on Cat C and D waters.  Personal flotation devices must have minimum buoyancy of 100N on Cat A and B waters and a minimum of 150N on Cat C and D waters.

- 2.3. Sections (b) and (d) of 3.3.3 of the Code also cover the following areas of handover to hirers:

b) Using the boat – Moving around and getting on and off the boat. **Use of lifejackets**

d) Briefing material: The handover should be supported by briefing material which may include information on: – Personal safety – moving around and getting on and off the boat; **and the use of lifejackets.**

- 2.4. The Broads Authority Hire Boat Licensing Officer conducted a survey of all Broads hire boat operators during the main season of 2025 and in relation to compliance with the Code. Information was sought to establish what types of PFDs were being issued to and used by hirers.
- 2.5. The vast majority of hire operators confirmed using either the automatic or foam type PFDs. Three yards were found to be using manual PFDs. One of these was a small operator with only two dayboats accompanying holiday rental properties, the other two were larger hire yards with a full range of hire boats, including cruisers.
- 2.6. The manual inflating PFDs require the user to pull a toggle to inflate the lifejacket. If they are struggling to do this or unconscious, then the lifejacket will not inflate, and this could be when it is most needed. The only other option available on these types of PFDs is they can be manually inflated by blowing into them.
- 2.7. Automatic PFDs inflate instantly on contact with the water. They also incorporate manual pull toggles and manual inflation capability as per 2.6 as a last resort and as an override. These are widely recognised as being particularly suitable for use by

inexperienced boaters, where cold water shock is a risk and where falling in could be accompanied by other factors including being personally injured during a fall.

- 2.8. The above information highlighting the shortcomings of the manual inflation type was presented to the Broads Boat Safety Management Group (BSMG) at its meeting on Monday 13 October 2025. The members of the Group supported the Authority encouraging hire operators to only issue and use automatically inflating PFDs/ Lifejackets to hirers. The BSMG supported the report detailed here and that its findings should be taken to the Navigation Committee for its view.

### 3. Financial implications

- 3.1. The following table shows the differences in costs for some of the most common manual and automatic PFDs. Note that there are a significant number of types available including many different internal parts and mechanisms. Therefore, this information is to provide a guide only.

<b>Table A</b>	<b>Manual</b>	<b>Automatic</b>	<b>Examples of original purchase price difference</b>
<b>Crewsaver Crewfit 150N Lifejacket</b>	£66.66 Ex VAT	£70.79 Ex VAT	£4.13 Ex VAT
<b>Seago Seaguard 165N Life Jacket</b>	£45.79 Ex VAT	£53.99 Ex VAT	£8.20 Ex VAT
<b>Bluewave 150N Lifejacket</b>	£65.99 Ex VAT	£74.99 Ex VAT	£9.00 Ex VAT

- 3.2. Both manual and automatic PFDs require regular checking and annual servicing. If they have been fired, then they need to be serviced before further use. This can be done in house if there are suitable trained personnel or by using a recommended service agent. The costs are normally around £10 to £15 per PFD for the service itself depending on the numbers being checked in one batch.
- 3.3. The main difference between the two types (manual and automatic) for servicing and parts is the automatic part of the system, everything else is the same. The automatic element comprises of an operating head of which there are numerous types and these retail from between £10 around £30. Operating heads are sometimes in one unit or include a head and a separate firing mechanism. These items are supplied as dated and last for approximately 5 years from purchase date with a use by date. From there they have to be replaced.

- 3.4. Additional average costs for the automatic type original purchase over and above the equivalent manual models is shown in table A in section 3.1. A cost of £10 Ex Vat average difference covers for a number of the popular models. The expectation is that these types of PFDs should give at least 5 years' service with the regular use that is expected for hire boats.
- 3.5. The servicing parts difference cost for the automatic type is on average between £20 and £30 over this 5 year period.
- 3.6. It is therefore estimated that an additional £30-40 is required for purchase and use of the automatic inflating PFD as opposed to the manual type over the 5 year period.

## 4. Consultation

- 4.1. The Navigation Committee was consulted on this issue on 6<sup>th</sup> November 2025. They strengthened the BSMG recommendation stating that where inflating personal flotation devices are issued by Hire Operators, they must be the automatic type. The Committee proposed that operators should be given the deadline of April 2028 to phase out the manual type.

## 5. Conclusion

- 5.1. The self-inflating automatic types of PFDs add a layer of safety for anyone on board a vessel, experienced or not. They activate immediately: automatically inflate upon contact with water and providing instant buoyancy. They are hands-free: ideal for situations where you might be unable to pull the cord, such as if you're injured or unconscious. There is peace of mind knowing the lifejacket will activate without any action needed.
- 5.2. It is proposed to appraise all hire boat operators of the main differences between the two types of PFD and given a deadline of 1 April 2028 for conversion from the manual to the automatic type.

Author: Matt Dane

Date of report: 13 November 2025

[Broads Plan](#) strategic objectives: C4

Appendix 1 – [The Hire Boat Code](#)

# Broads Authority

28 November 2025

Agenda item number 15

## Annual Partnership Register

Report by Head of Governance

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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 (November 2025).

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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 five additions to the register:
- Suffolk and Norfolk Local Visitor Economy Partnership (LVEP)
  - Community Rail Norfolk – Bittern and Wherry Lines Community Rail Partnerships

- Fibrebroads PEF+
  - Water Restoration Fund
  - Broads Heritage Partnership: A Vision for the Future
- 3.5. Since it was last published there has been two schemes removed as identified in the register:
- Fibrebroads
  - Norfolk and Suffolk Broads Charitable Trust
- 3.6. The updated Register is at Appendix 1 to this report. It will be presented to the Risk, Audit & Governance Committee on 25 November 2025 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: Rob Thomas

Date of report: 28 October 2025

Appendix 1 – Corporate Partnerships Register (November 2025)

## 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 RAGC 25/11/2025 & BA 28/11/2025)

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>ASSOCIATION OF INLAND NAVIGATION AUTHORITIES (AINA)</b></p> <p><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.</p> <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 Delivery</p>	<p>Gives collective voice greater than sum of constituent members, such as access to senior DEFRA officials and chance to influence policy and regulations.</p>	<p>Ongoing</p>	<p>BA contribution  <a href="#">£3,820 in 2024/25</a>  <a href="#">£3,710 in 2023/24</a></p>	<p>Represent issues for Broads navigation</p> <p>Officer inputs vary, but mainly reading technical papers or sharing information with AINA members</p> <p>A key organisation for the Authority to be involved in.</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>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, Norfolk Farming &amp; Wildlife Advisory Group, NWT, SWT, The Otter Trust, Norfolk County Council, Wensum Farmers, National Trust, WRE, River Waveney Trust, UEA, BAWAG</p> <p><b>BA lead officer: Catchment and Farming Officer</b></p>	<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.</p>	<p>Ongoing</p>	<p>BA contribution approximately £26k p.a. in officer time</p> <p><del>£14.25k</del> <del>£15k</del> income from CaBA in agreement with Norfolk Rivers Trust</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>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, District Councils, Water Management Alliance, Coastal Partnership East, Wildlife Trusts, National Trust.</p> <p><b>BA lead officer:</b> Director of Delivery</p> <p><b>BA members:</b> Matthew Shardlow (Tony Grayling as reserve) on Elected Members’ Forum</p>	<p>Coordination of partner activities to achieve greater impact, with collective ability to meet flood risk management challenges.</p>	<p>Ongoing</p>	<p>Small financial contribution each year to facilitate meetings.</p>	<p>Chair partnership meetings, provide comms support, review technical information, present at events and provide data and guidance.</p> <p>50 hours p/a</p>
<p><b>BROADS BEAT</b></p> <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>	<p>Operational benefits to BA Rangers through practical day-to-day liaison with local Police.</p>	<p>Ongoing</p>	<p>Primarily financed by Norfolk Constabulary. Additional funding discretionary for all other sponsors. BA contribution £2,500 p.a. (2024/25) plus officer time to assist Broads Beat patrols.</p>	<p>Mainly an information and intelligence sharing partnership. Another key organisation to be linked into.</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>BROADS BIODIVERSITY PARTNERSHIP</b></p> <p><b>Purpose:</b> To steer nature recovery to source funding, agree targets and deliver practical projects in collaboration. It is an informally constituted partnership.</p> <p><b>Partners:</b> 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 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.</p> <p><b>BA lead officer:</b> Environment Policy Adviser</p>	<p>Monitors and consults on the Broads Nature Recovery Strategy (BNRS) and its Delivery Plan.</p> <p>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</p>	<p>Ongoing</p>	<p>Small financial contribution each year to facilitate meetings. Officer time (chairing meeting, updating BBW Strategy and Action Plan)</p>	<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><b>BROADS TOURISM (Visit the Broads)</b></p> <p><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.</p> <p><b>Partners:</b> Local tourism businesses and promoters, BA</p> <p><b>BA lead officer:</b> Head of Communications</p>	<p>Supports coordinated approach to working with tourism businesses and promoters to encourage and manage common messages and sustainable tourism in the Broads.</p>	<p><a href="#">10 year agreement concludes March 2026. Future partnership working which places less financial and resource demand on the Authority to be agreed Ongoing</a></p>	<p>BA provides in-kind administrative support to Broads Tourism board, as well as occasionally producing publications and attending shows or other promotional events.</p> <p>Direct financial support of <del>£5,000</del><a href="#">£3,860</a> for VtB marketing activity <a href="#">in 2025</a> which promotes the area.</p> <p>Indirect financial support of £3,000 for additional advertorial pages in Broadcaster.</p>	<p>Provide admin support for meetings and comms support.</p> <p>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.</p> <p>Estimated 650 hrs per year of officer time.</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="#"><u>Suffolk and Norfolk Local Visitor Economy Partnership (LVEP)</u></a></p> <p><a href="#"><u>Purpose:</u></a> Boost the region's visitor economy by improving destination management, accessing national funding and resources from VisitBritain/VisitEngland, and promoting sustainable, year-round tourism</p> <p><a href="#"><u>Partners:</u></a> Visit East of England, Local DMO's and Local Authorities</p> <p><a href="#"><u>BA lead officer:</u></a> Head of Communications</p>	<p><a href="#"><u>Influence on strategic marketing of Norfolk and Suffolk to visitors</u></a></p> <p><a href="#"><u>Joint delivery of Suffolk &amp; Norfolk Destination Management Plan 2024-2029</u></a></p>	<p><a href="#"><u>Ongoing</u></a></p>	<p><a href="#"><u>None</u></a></p>	<p><a href="#"><u>Attendance at 4 Board meetings per year and Chair of Visitor Economy Group – approximately 20 hours per year.</u></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><b><u>Community Rail Norfolk – Bittern and Wherry Lines Community Rail Partnerships</u></b></p> <p><b><u>Purpose:</u></b> To embed rail into the heart of local communities by enabling, empowering, and engaging with existing Community Rail Partnerships to help them grow the rail market and make local lines and stations a stronger part of their local communities. Maximise opportunities for third party funding for station improvements especially to deliver wider social, economic, and environmental benefit.</p> <p><b><u>Partners:</u></b> Greater Anglia and the Bittern and Wherry Lines Community Rail Partnerships</p> <p><b><u>BA lead officers:</u></b> Head of Communications / Partnership &amp; External Funding Manager</p>	<p><u>Enable joint promotion of sustainable travel around the National Park.</u></p> <p><u>Access to joint project work and funding opportunities that benefit second purpose activities.</u></p>	<p><u>Ongoing</u></p>	<p><u>No financial commitment to the Authority and occasional opportunities to bid for project funding</u></p>	<p><u>Attendance at Bittern and Wherry Lines partnership meetings and Community Rail Norfolk Board (Vice Chair).</u></p> <p><u>Approximately 36 hours per year.</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.)
<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>Funding for FiPL Officer until March 2027</p>	<p>Overall allocation for the Broads varies each year.</p> <p>Land Management Board will act as FiPL grant decision making board with specific Terms of Reference.</p>	<p>Comply with the National Framework.</p> <p>Hold regular Local Assessment Panels.</p> <p>Report monthly to DEFRA.</p> <p><del>1.21</del>1.5x FTE 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><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 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>	<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 land managers to unlock the multiple barriers with our partners around land and water management.</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> <p>1.2x FTE p/a</p>

<p><b><u>Fibrebroads PEF+</u></b></p> <p><b><u>Purpose:</u></b> Builds on the initial Fibrebroads project to unlock paludiculture (meaning "the profitable production of wetland crops") as a new opportunity for farmers in the Broads.</p> <p><b><u>The project will:</u></b> Use spatial mapping to identify and prioritise opportunities for paludiculture based on habitat needs and water demands.</p> <p><u>Further explore the most viable paludiculture products by developing and testing high value acoustic insulation products created from reed fibres.</u></p> <p><u>Assess the feasibility of large-scale reed harvesting in the Broads and foster collaboration among landowners, farmers, and machinery developers.</u></p> <p><u>Inform how farming systems adapt to climate change and sea level rise, whilst enhancing biodiversity and water management.</u></p> <p><b><u>Partners:</u></b> BA (lead), Natural England, Norfolk Farming &amp; Wildlife Advisory Group, ESG Natural Capital (wetland fibre processors), Woolly Shepherd (acoustic designers) , Cranfield University, Paul Eldridge (reedcutter).</p> <p><b><u>BA lead officer:</u></b> Paludiculture Officer</p>	<p><u>Project is funded by Defra through the Paludiculture Exploration Fund (PEF) as a priority within the Environment Plan, with strong links to Net Zero and Peatland Action Plan.</u></p> <p><u>Funding makes significant difference to BA's ability to work with farmers and land managers to unlock the multiple barriers with our partners around land and water management.</u></p>	<p><u>From March 2025 to March 2026</u></p>	<p><u>Overall value is £175,280.39</u></p>	<p><u>Comply with the conditions of the grant. Employ Project Officer. Coordinate the partnership, reporting and multiple contracts.</u></p> <p><u>1.2x FTE p/a</u></p>
<p><b>NATIONAL PARKS PARTNERSHIP</b></p>	<p>Brings in additional funding, corporate support</p>	<p>Ongoing</p>	<p>BA contribution is £10,000 in</p>	<p>None</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> 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>	<p>and a raised profile to the Broads as a member of the National Parks family.</p>		<p><a href="#">2025/26</a> <a href="#">2024/25</a></p>	
<p><b>NATIONAL PARKS UK COMMUNICATIONS TEAM</b></p> <p><del><a href="#">(Under review as at 6 Dec 2024)</a></del></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 Parks Partnerships, National Parks England and BA</p> <p><b>BA lead officers:</b> Head of Communications</p>	<p>Raises the profile of National Parks with the public through a jointly funded Communications Team, <del>hosted and employed by the Peak District NPA</del></p>	<p>Until 2024/25</p>	<p>Funding from 15 UK National Parks and National Parks Partnerships.</p> <p>BA contribution in <del>2025/26</del><a href="#">2023/24</a> is £8,000.</p>	<p>Participate in ongoing joint communications and marketing activity as required.</p> <p>Attend twice yearly Heads of Comms meetings (1 in-person/1 online)</p> <p>100hrs PA</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><del><b>NORFOLK AND SUFFOLK BROADS CHARITABLE TRUST</b> ('The Broads Trust')</del></p> <p><del><b>Purpose:</b> Fundraising charity to stimulate and support sustainable and high qualities projects in the Broads with clear public and community benefits.</del></p> <p><del><b>Partners:</b> Trustees</del></p> <p><del><b>BA lead officer:</b> Partnership &amp; External Funding Manager</del></p> <p><del><b>BA members:</b> Paul Hayden &amp; Martyn Hooton</del></p>	<p><del>The Trust manages the 'Love the Broads' visitor giving scheme and promotes sustainable improvements to benefit the Broads.</del></p>	<p><del>Ongoing</del></p>	<p><del>Fundraising charity; in kind support from BA officers</del></p>	<p><del>Provide officer support, particularly in respect of bidding for external funding.</del></p> <p><del>40 hours p/a</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.)
<p><b>PUBLIC SECTOR CO-OPERATION AGREEMENT (PSCA)</b></p> <p><b>Purpose:</b> To support collaborative procurement and facilitate co-operation on shared objectives related to flood risk management, maintenance, and related activities in which the Broads Authority serves as the delivery partner.</p> <p><b>Partners:</b> Broads Authority, Environment Agency</p> <p><b>BA lead officer:</b> Head of Construction, Maintenance &amp; Ecology</p>	<p>To facilitate joint working on dredging re-use, food defence asset maintenance and other activities, where the standard procurement route through Environment Agency frameworks would be a barrier to effective local working with the Authority.</p> <p>The Authority is able to invoice for certain works that would otherwise be solely funded from revenue budgets.</p>	<p>Start: June 2024</p> <p>Ends: June 2029 (subject to review)</p>	<p>Invoices raised for individual tasks. Rates updated annually.</p>	<p>Annual rates for Authority plant, equipment and staff time are provided to the EA. Agreement programme of work is set annually.</p> <p>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.</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>RIVER WENSUM STRATEGY PARTNERSHIP</b></p> <p><b>Purpose:</b> To promote the regeneration and management of the River Wensum in Norwich</p> <p><b>Partners:</b> Norwich City Council, Norfolk County Council, Environment Agency, Norwich HEART, Norwich Society, BA</p> <p><b>BA lead officer:</b> Delivery Board attended by Waterways &amp; Recreation Officer.</p>	<p>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.</p>	<p>Strategy adopted by BA in July 2018; all actions assigned to BA completed by 2024.</p>	<p>No further action agreed at meeting. No CIL applications submitted in 2024.</p>	<p>No further actions associated to BA officer.</p>
<p><b>UK NATIONAL PARKS CHARITY FOUNDATION</b></p> <p><b>Purpose:</b> To provide a vehicle for charitable giving by the corporate sector.</p> <p><b>Partners:</b> UK National Park Authorities and BA, though not all have yet committed to membership.</p> <p><b>BA lead officer:</b> Chief Executive</p>	<p>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.</p>	<p>Ongoing</p>	<p>No assets as yet.</p>	<p>None.</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><u>WATER RESTORATION FUND</u></b></p> <p><u>Purpose: To promote understanding of the Broads by engaging the public in volunteering through water quality monitoring, and by promoting understanding of the Broads in a changing climate through virtual environments. It will also help to conserve and enhance the Broads through detecting water quality issues which can be raised with the EA and Anglian Water, as well as producing a strategic plan for monitoring and developing projects across the catchment which will improve the water environment of the catchments which feed into the Broads</u></p> <p><u>Partners: River Waveney Trust, Norwich University of the Arts, and BA</u></p> <p><u>BA lead officer: Head of External Funding</u></p>	<p><u>The RWT already have the skills, knowledge and community connections needed to carry out this work without needing to start build relationships with the community, recruit volunteers and build knowledge. NUA have the technology and equipment to develop virtual environments in a way which requires specialist skills and knowledge.</u></p>	<p><u>Project to run April 2025 to March 2026.</u></p>	<p><u>A grant from the Water Restoration Fund will finance the project. This is a total of £205,376.49 including £54,613.30 of funding for Broads Authority officer costs.</u></p>	<p><u>2.5 days a week of Catchment and Farming Officer's time and 2 days a week of Head of External Funding's time was built into the project proposal. There is flex in this to fund other staff time as needed.</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.)
<p><b>WHITLINGHAM CHARITABLE TRUST</b></p> <p><b>Purpose:</b> To secure the effective management of Whitlingham Country Park including the development of policies and provision of visitor services on site.</p> <p><b>Partners:</b> Arminghall Settlement and Broads Authority</p> <p><b>BA lead officer:</b> The Broads Authority is a member of the WCT, represented by the Chief Executive. The Authority appoints four Trustees to the Board of Trustees.</p>	<p>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.</p>	<p>Ongoing</p>	<p>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.</p>	<p>BA staff administer the appointment of Trustees.</p> <p>Chief Executive attends the AGM representing the Authority</p>
<p><b><u><a href="#">BROADS HERITAGE PARTNERSHIP: A VISION FOR THE FUTURE</a></u></b></p> <p><b><u><a href="#">Purpose:</a></u></b> <u><a href="#">To develop and deliver a bid to the NLHF's Landscape Connections programme.</a></u></p> <p><b><u><a href="#">Partners:</a></u></b> <u><a href="#">Multiple; to be confirmed through partnership agreement as part of funded partnership development work</a></u></p> <p><b><u><a href="#">BA Lead Officer:</a></u></b> <u><a href="#">Head of External Funding</a></u></p>	<p><u><a href="#">Funded partnership development work which brings together new and previous core partners together to collectively develop the new multi-project, multi-partner bid for the NLHF Landscape Connections programme.</a></u></p>	<p><u><a href="#">This project will end in November 2026</a></u></p>	<p><u><a href="#">Funding from the National Lottery Heritage Fund (NLHF) of £129,312</a></u></p>	<p><u><a href="#">BA leads and administers the partnership.</a></u></p> <p><u><a href="#">1 FTE for Partnership Development Officer, 3 days a week for Head of External Funding time.</a></u></p>

## Recently ended partnerships

[Corporate Partnerships that have ended since this register was previously reported.](#)

Table 2

Details of partnership agreement	Benefits to the BA	Details of partnership closure
<p><b><a href="#">Fibrebroads</a></b></p> <p><b><a href="#">Purpose:</a></b> <a href="#">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 viable products, we will help farming systems adapt to climate change and sea level rise.</a></p> <p><b><a href="#">Partners:</a></b> <a href="#">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</a></p> <p><b><a href="#">BA lead officer:</a></b> <a href="#">Environment Policy Adviser</a></p>	<p><a href="#">Project is funded by Defra as a priority within the Environment Plan, with strong links to Net Zero and Peatland Action Plan.</a></p> <p><a href="#">Funding makes significant difference to BA's ability to work with farmers and land managers to unlock the multiple barriers with our partners around land and water management.</a></p>	<p><a href="#">12.03.25 Final Steering Group Meeting and Concluding Event. Attended by core partners plus other organisations who had contributed to the success of the project</a></p> <p><a href="#">14.04.25 Final financial claim plus end of project reporting submitted to Natural England.</a></p> <p><a href="#">12.02.25 External Audit of 23/24 finances completed</a></p> <p><a href="#">External Audit of 24/25 finances - report currently pending.</a></p>

Details of partnership agreement	Benefits to the BA	Details of partnership closure
<p><b><u>NORFOLK AND SUFFOLK BROADS CHARITABLE TRUST</u></b> <b><u>(‘The Broads Trust’)</u></b></p> <p><b><u>Purpose:</u></b> <u>Fundraising charity to stimulate and support sustainable and high qualities projects in the Broads with clear public and community benefits.</u></p> <p><b><u>Partners:</u></b> <u>Trustees</u></p> <p><b><u>BA lead officer:</u></b> <u>Partnership &amp; External Funding Manager</u></p> <p><b><u>BA members:</u></b> <u>Paul Hayden &amp; Martyn Hooton</u></p>	<p><u>The Trust manages the ‘Love the Broads’ visitor giving scheme and promotes sustainable improvements to benefit the Broads.</u></p>	<p><u>As reported to the BA 9 May 2025, the Broads Trust is being dissolved and its assets and operations transferred to the Broads Society. The Broads Society is converting to a Charitable Incorporated Organisation (CIO) with limited liability, opening up new partnership opportunities.</u></p>

Register updated: ~~01/04/2025~~03/10/2025

Next update due: **February 2025** – updated with WRF partnership

Presented to RAGC 25/11/2025 & BA 28/11/2025

Contact officer: Head of Governance

# Broads Authority

28 November 2025

Agenda item number 17

## Member report on outside bodies- How Hill Trust

Report by Tim Jickells

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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.

### Recommended decision

To note the report.

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## 1. Introduction

1.1. How Hill is a magnificent Grade 2 listed thatched house near Ludham. It is owned and operated by the How Hill Trust Charitable Trust, with the aim to “share our knowledge and passion about local nature and history with visitors of all ages through a range of courses and activities.” The Broads Authority appoints one member to the Board of Trustees and that person is currently Tim Jickells. This report briefly reflects on activities at How Hill over the last year.

## 2. Activities update for 2024/25

- 2.1. How Hill has had another busy and encouraging year. For many years its core activity has been providing residential short courses for Norfolk children under the age of 16, and this year 1146 children came and stayed at the house and an additional 872 came on day visits. These visits involve educational interactions with the natural environment around How Hill, both on land and on the river.
- 2.2. A few years ago, the Trustees agreed a major refurbishment of the interior of How Hill to improve the standard of the residential accommodation, as described in a previous report to the Broads Authority. This necessary modernisation was done with the broader aim of making How Hill more attractive to adult groups of visitors. This objective has been achieved and such groups enjoying activities such as yoga, art & crafts, local natural and cultural history have increased, and the visitor feedback has been very positive.
- 2.3. This increase in adult group visits provides a valuable source of income which How Hill is looking to grow further, since it is clear that financial pressures on school budgets are leading to a modest reduction in numbers of schools visiting and the numbers of

students in each party. The income from these two broad groups of visitors is the main source of income for the Trust, alongside a very valuable and welcome income from charitable donations. The Trustees longer term aim is to make the income from activities cover all the operating costs of the Trust within the next three to five years.

- 2.4. In the past How Hill has opened a tearoom through the summer months which has been a valuable source of income when the weather is good but requires a large staff time input. The Trustees and the Director of How Hill agreed to discontinue the tearoom at least for now and were pleased that the Broads Authority were able to facilitate a “pop up” food and drink facility near Toad Hall Cottage this summer.
- 2.5. A prominent feature of the environment around How Hill comprises the three Wind Pumps, being Turf Fen Mill, Boardman’s Mill and Clayrack Mill. Turf Fen Mill is on the opposite riverbank to How Hill and How Hill Trust and staff are delighted that Norfolk County Council, who own the mill, have now raised the money to refurbish it with work starting imminently. How Hill staff will support this renovation, with the builders using How Hill for much of their access to the mill. We hope that in the future the renovation of the Clayrack and Boardman “Hollow Post Wooden Mills” adjacent to the How Hill staithe will also proceed.
- 2.6. At the end of September 2025, Simon Partridge retired as director of How Hill after 14 years. Simon has done an excellent job leading the organisation. The Trustees were very pleased to be able to appoint Lynsey Skeates as the new Director. Lynsey, a former employee at The National Trust has previously worked at How Hill for 4 years as education manager and field teacher, so she knows the organisation well and is brimming with ideas to develop it further in the coming years
- 2.7. There have been several changes to the Borad of Trustees over the last year or so. The current trustees are Andrew Scull (chair), Keith Bacon, Michael Flett and Tim Jickells. We are actively seeking to recruit a few new trustees, so if anybody is interested, please do get in touch

Author: Tim Jickells

Date of report: 21 October 2025

Background papers: none