

Broads Authority

Agenda 15 March 2024

10.00am

The King's Centre, 63-75 King Street, Norwich, NR1 1PH

John Packman, Chief Executive – Friday, 08 March 2024

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

Introduction

1. To receive apologies for absence
2. Chairman's announcements
3. Introduction of members and declarations of interest
4. To note whether any items have been proposed as matters of urgent business
5. Public question time – to note whether any questions have been raised by members of the public
6. **To receive and confirm the minutes of the Broads Authority meeting held on 26 January 2024** (Pages 3 - 19)
7. **Summary of actions and outstanding issues following decisions at previous meetings – to note the schedule** (Pages 20 - 26)

Strategy and policy

8. **Capital Programme 2024/2025** (Pages 27 - 31)
Report by Chief Executive and Director of Finance
9. **Strategic direction – draft Annual Business Plan 2024/2025 and Strategic priorities update for 2023/2024** (Pages 32 - 73)
Report by Senior Governance Officer
10. **Financial performance and direction** (Pages 74 - 94)
Report by Director of Finance

11. **IFRS16 – New accounting policy from 2024/2025** (Pages 95 - 99)
Report by Director of Finance
12. **Capital, Treasury and Investment Strategy 2024/25** (Pages 100 - 121)
Report by Director of Finance
13. **Integrated Access Strategy** (Pages 122 - 148)
Report by Waterways & Recreation Officer
14. **Local Plan consultation** (Pages 149 - 152)
Report by Planning Policy Officer
15. **Risk Management policy** (Pages 153 - 160)
Report by Senior Governance Officer

Governance

16. **Committee timetable of meetings 2024/2025** (Pages 161 - 164)
Report by Senior Governance Officer

Reports for information

17. The Port Marine Safety Code: To consider any items of business raised by the designated person in respect of the Port Marine Safety Code

Minutes to be received

18. To receive the minutes of the following meetings:

[21 July 2023 – Risk, Audit and Governance](#)

[29 November 2023 – Broads Local Access Forum](#)

[5 January 2024 – Planning Committee](#)

[2 February 2024 – 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/workshop – **Friday 10 May 2024** at 10.00am at the King's Centre, 63-75 King Street, Norwich, NR1 1PH

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

Broads Authority

Minutes of the meeting held on 26 January 2024

Contents

1.	Welcome and apologies	2
	Openness of Local Government Bodies Regulations 2014	2
	Apologies	2
2.	Chairman’s announcements	2
3.	Introduction of members and declarations of interest	3
4.	Items of urgent business	3
5.	Public question time	4
6.	Minutes of last meeting	4
7.	Summary of actions and outstanding issues	4
8.	Strategic priorities update	4
9.	Funding the waterways of the Broads National Park	4
10.	Budget 2024/2025 and financial strategy to 2026/2027	7
11.	The Levelling-Up and Regeneration Act 2023 and the Government response to the Landscape Review	8
12.	The Authority’s role in Local Nature Recovery Strategies and Biodiversity Duty Consideration	9
13.	Corporate Health and Safety annual report	11
14.	Pilotage Review	12
15.	Broadland Futures Initiative Elected Members Forum – appointment of deputy Member	12
16.	Items of business raised by the Designated Person in respect of the Port Marine Safety Code	13
17.	Minutes to be received	13
18.	Other items of business	13
19.	Formal questions	13
20.	Date of next meeting	13

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

Appendix 1 – Declaration of interests: Broads Authority, 26 January 2024 14

Appendix 2 – Public question time, Broads Authority 26 January 2024 15

Present

Bill Dickson – in the Chair, Harry Blathwayt, Stephen Bolt, Peter Dixon, Alan Goodchild, Tony Grayling, James Harvey, Paul Hayden, Tristram Hilborn, Tim Jickells, Siân Limpenny, Greg Munford, Kevin Patience, Michael Scott, Matthew Shardlow, Vic Thomson, Fran Whymark

In attendance

Lucy Burchnall – Head of Ranger Services (item 14), Andrea Kelly – Environment Policy Advisor (item 12), Emma Krelle – Director of Finance, John Packman – Chief Executive, Rob Rogers – Director of Operations, Marie-Pierre Tighe – Director of Strategic Services, Sara Utting – Senior Governance Officer, and 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 Martyn Hooton, Kevin Maguire, Leslie Mogford, Melanie Vigo di Gallodoro.

2. Chairman's announcements

The Chair confirmed that there was no change to the order of the agenda items, however, there were three items to raise:

First, following the Board's adoption of establishing a Standards Committee in September last year, Members were invited to submit expressions of interest to be a part of the seven-strong committee.

The formation of this committee was part of the implementation of the recommendations from the external review into the formal complaint, and its principal purpose was to promote and maintain the high standards of conduct within the Authority.

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

The intention was that there would be a minimum of one scheduled meeting a year, as well as any additional meetings if required. The first meeting of the committee would be held during week commencing 4 March 2024, with the time and date to be confirmed.

The Chair said that there were still two vacancies for this committee, therefore he would be grateful for any expressions of interest to be received so that there were sufficient members to ensure that the meeting was quorate. Tim Jickells confirmed that he would be interested in being appointed to this committee. The Senior Governance Officer asked that he confirmed his expression of interest in an email to the Governance Team.

Second, the Chair said that he was delighted to make a presentation to Lottie Carlton, Volunteer Co-Ordinator, for her 25-years of service to the Broads Authority. Lottie joined the Authority on 23 November 1998 as a New Deal Supervisor and during her 25 years' service she had worked in 8 different roles at 6 different locations and had made a tremendous contribution to the work of the Authority. Lottie moved to her current role as Volunteer Coordinator in September 2019 where she continues to make a valuable impact organising and supporting our loyal volunteers.

The Chair said that everyone at the Authority were very grateful for her dedication and hard work and presented her with a gift to say thank you. He added congratulations on reaching this milestone of 25 years with the Authority.

Third, the Chair said that it was the time of year when the Annual Review process starts. In February, Members will receive a copy of their annual review form for completion and return. He added that for Secretary of State appointees, these were mandatory under the terms of Members' appointment, however, it was not a requirement for Local Authority Members but hoped that those Members would find it worthwhile to take part in the process. It was an opportunity for Members to provide some informal input to the Authority's performance which was very valuable. There would be an option to follow up the review through a 1:1 meeting with the Chair or Vice-Chair if Members so wished. The Governance Team would provide Members with further details by email in due course.

The Chair said that lastly, on behalf of all Members, he would like to acknowledge and thank officers for their concentrated effort that went in to consistently providing the committee with high quality papers for the agenda.

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.

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

5. Public question time

Two questions had been received from Colin Chettleburgh, Chair of the Broads Reform Action Group (BRAG) in relation to item 9 of the agenda, the Funding of the Waterways of the Broads National Park. The Chair confirmed with Mr Chettleburgh that although he was present, he was content for the Chair to read out the questions. Members had received a copy of the questions and accompanying text as set out in Appendix 2, and the Chair said that he would restrict himself to citing the questions. The Chair read out the questions and provided the Authority's response as set out in Appendix 2 to these Minutes.

Mr Chettleburgh then asked a supplementary question: If there was no intention to use the document to either merge funds, merge accounting or remove the ring-fencing around Navigation funds, was there anything preventing this meeting from having the document amended to remove any such references to ring-fencing. The Chair responded that this would be addressed when discussing agenda item 9.

6. Minutes of last meeting

The minutes of the meeting held on 24 November 2023 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) said that he had one update which was in relation to the reduction of office space at Yare House. Good progress was being made and officers had cleared out the Waveney Room, and much of the material stored upstairs had been sorted through and either disposed of or put into safe storage. He confirmed that there was a potential contractor lined up to do the necessary work and they were ready to start. The only delay was due to the landlord not yet signing the new lease. The Director of Finance was in daily contact with the solicitor and the CE had sent an email to a senior director of one of the companies involved to push the process along.

The report was noted.

8. Strategic priorities update

Members received the report of the Senior Governance Officer (SGO) setting out the latest progress in implementing the Authority's annual strategic priorities for 2023/24.

There were no questions, and **the report was noted.**

9. Funding the waterways of the Broads National Park

The Chief Executive (CE) introduced the report and said that the paper came out of a meeting with representatives of British Marine and the Broads Hire Boat Federation on 6 December 2023. At that meeting there was collective agreement to work together to make the case to central Government for funding to support the maintenance of the Broads waterways.

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

Since commercial navigation ceased around 1990, the use of the waterways had been entirely for recreational purposes, which was consistent with the Authority's second National Park purpose of 'promoting enjoyment and understanding of the special qualities of the Broads'.

The paper in front of Members proposed that the Government make a substantial contribution towards the maintenance of the waterways as well as the Authority's National Park duties, to avoid tolls exceeding a level that toll payers were able and willing to meet. He added that the Authority had responded to an invitation from Defra to submit a one-off capital bid for National Park monies to buy equipment to maintain the waterways.

The CE reported that the Navigation Committee had considered the paper on 11 January 2024 and unanimously endorsed it.

The CE said that he would like to thank Bill Dickson, Mark Collins, Brian Clarke of British Marine, and Rob Leigh for their help in drafting the paper and hoped that the Board would support it.

The Chair of the Navigation Committee said that at the last meeting of the committee, the paper was debated and discussed and there were no concerns raised on the split of the funding.

A Member commented on the concerns raised earlier in the meeting, that in section 2.5 of the report, it stated that it was "not proposing any change to the ring fence for navigation income and expenditure", therefore, this already answered the question posed and would be a reassurance. A Member said that it was clear enough in the paper that there was no suggestion to amend the ring fencing.

A Member asked, if Defra were not supportive of increased revenue funding, what did that mean for the Authority in the longer term, and what would the tactics be in relation to engagement with Defra officials. The CE replied that the fallback position was that the maintenance of the waterways was going to cost more and more. Climate Change had impacted the Authority in many ways, the most obvious in terms of the maintenance of the waterways was the growth of water plants. If those costs were entirely borne by the hire boats and private users, tolls would continually go up or there would be some difficult decisions made about cutting back on some of the activity currently carried out. He added that before sending the letter off to the Ministers, he and the Chair had already agreed to engage with officials at Defra to seek their advice as to how best to push the matter forward.

A Member commented that it was an election year and that he did not think any Minister would agree to do anything before a general election and that the timing of sending the letter would be crucial. He suggested waiting until after the election.

The CE said that paper made the point that there was an important issue in that as a result of the Landscape Review, Defra had indicated that it would be reviewing its funding formula for the distribution of funds to protected areas. This meant that there was an opportunity for the Authority in terms of making the point that we thought that maintenance of the waterways should have a contribution from Government, but it was also a risk given the current financial

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

situation of the country as a whole. The Authority would need to be ready to put forward a strong case that the maintenance of Britain's most important wetland and important navigation, was an expensive business. Rather than taking a previous Minister's view that the maintenance of the waterways should be entirely privately funded, the key argument that this paper made was that the maintenance was a public benefit and therefore both the public and private users should contribute.

A Member commented that the Authority should not rely on getting money from Defra, however, it would help if the various interest bodies in the Broads would work together to try and preserve the waterways. The CE said that he took comfort from the fact that the Broads Society and British Marine were right behind the Authority on this matter and if it were possible to get NSBA on board it would be a positive message in terms of securing Defra support.

The Chair said that it did not help that the argument was detracted by the fixation of the assumption of removing the ring fence of the navigation income and expenditure, which had been confirmed was not the case. The central point was to raise revenue and funding on a consistent basis for the maintenance of the waterways and that was all.

A Member asked whether the Authority had a good argument about equal treatment with other navigation authorities. The CE replied that there were a lot of inland navigation authorities, but many were small, and some were run by county councils. They relied heavily on voluntary contributions and activity. In addition, there was the Canal and Rivers Trust, who entered into an agreement with Defra a number of years ago and were given a large sum of money and a commitment over a number of years of generous contributions on the basis that as a charity they would then be successful in raising money; the Environment Agency, responsible for key navigation systems such as the Thames, however, the money that was spent on this waterway was from flood defence funds; and Scottish Canals which was similar in size to the Broads Authority and was heavily supported by the Scottish Government.

A Member asked whether it was true to say that the Broads Authority was the only navigation area where the boating interests was effectively expected to cover all costs of navigation. The CE replied that he did not think that was the case.

A Member commented that realistically it was unlikely to get additional funding in the short-term and that the Authority should look at obtaining annual capital grants. The CE replied that the Authority funded capital purchases out of revenue money, however, if it was possible to have an annual capital allowance from Defra, it would relieve some pressures on the National Park expenditure and also Navigation. The CE added that from recent correspondence from Defra, it was looking unlikely that the Authority would be successful in the recent bid for capital funding, however, if there was some underspending elsewhere – either from that pot or elsewhere – they would be in touch. The CE said that he would like to thank the Director of Finance and the Head of Construction, Maintenance and Ecology for turning around the bid for capital funding in three days. Lessons learned from the previous bid meant that we had already prepared a list of potential projects that was ready to go which enabled the bid to be turned around in quick time.

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

Stephen Bolt proposed, seconded by Matthew Shardlow.

It was resolved unanimously to endorse the paper and support the Chairman in writing to the Secretary of State for the Environment attaching a copy.

10. Budget 2024/2025 and financial strategy to 2026/2027

Members received the report of the Director of Finance (DF). As the report covered the actual figures up to the end of November, the DF provided an update of the figures to the end of December. She confirmed that in December, staff had received their pay awards as a result of the negotiations, therefore all staff received back-pay to 1 April 2023. This meant that the actual variance had moved to an adverse variance of £73,329 compared to the favourable variance of £67,245 in the report. Between November and December there had been a small increase in toll income of £2,972, and also an increase in investment returns of a further £10,000. Legal fees continued to increase due to legal challenges, delays with lease renewals, and Monitoring Officer advice. The earmarked reserves as at the end of December had decreased slightly to £3,496,176 due to the vehicle purchases that had been made.

The DF said that the budget assumed a flat cash National Park Grant from Defra and an 8.5% increase on tolls. Paragraph 6.3 highlighted the factors taken into consideration and the pay increase meant that salaries now represented 77% of the total budget.

The DF referred to table 5 of the report and said that this provided a high-level overview of the budget, whilst appendix 3 provided it by reporting summary level. Page 51 of the papers provided details by each Directorate where there had been increased expenditure. The DF said that staffing levels had remained the same compared to 2023/24, except where the Authority had been successful with additional funding for projects where that had allowed for additional staff. Table 6 provided details of central costs and noted that the forecasts for 2023/24 looked high compared to the budget for 2024/25 and this was due to the purchase of Hulver Ground and how it needed to be accounted for. The DF added that the costs for Yare House were currently sat in central costs, and it was hoped that in 2024/25 the Authority would be paying less on the lease.

On page 53 of the papers, the key assumptions were set out and the DF highlighted that, as in previous years, staff vacancies could lead to forecast adjustments where there was a gap between the leaver and the new starter, however, all vacancies required Management Team justification before recruitment could go ahead and must be essential to the service. Table 7 set out the sensitivity analysis and what movements in those assumptions might mean.

The DF added that although the budget contained a surplus on both National Park and Navigation, it looked to maintain the recommended minimum levels over the next three years as set out in the paper. During 2024/25 the Management Team would look to seek further cost reductions and would come back to Members in due course.

A Member commented that within the sensitivity analysis, the figure attributed to a 1% salary increase seemed quite low. The DF replied that in previous years the Authority had budgeted

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

for a percentage increase, however, in the last two years the final agreement had been £1,925 per FTE, therefore the 1% was a percentage increase on the figure of £1,925.

A Member asked whether the DF could explain in more detail paragraph 6.2 of the report regarding the zero-based approach. The DF replied that in previous years the budget had been prepared by budget holders and the report was missing the words "...by budget holders" following "...zero based approach". The aim was to avoid some of the optimistic spending that might have been included in the budget and then not delivered at the end of the financial year. The DF confirmed that Management Team had prepared the 2024/25 budget on a zero-based approach.

A Member asked what the longer-term deficit position meant in terms of the going concern assessment and what was the latest point that a credible turnaround plan would need to be in place before it became an issue with the auditors. The DF responded that as the report played out, the Authority would be running at a deficit in 2025/26 and 2026/27 on the National Park side, however, in line with the reserve policy that would still keep the Authority above the minimum that was required so there was no imminent impact on the reserve for the next three years. However, the pay awards kept increasing and were outside of the Authority's control and there was no increase on the National Park grant. The plan was, in 2024/25, the Management Team would be looking at options and where costs could be further reduced and added that it would not be an easy task as there would be some hard decisions that would need to be made.

A Member commented on the list of planned expenditure in paragraph 12.3 of the report in relation to the piling at Repps bank and asked whether that was an Environment Agency responsibility. The Director of Operations replied that the piling would be on the part of Repps bank which was the responsibility of the Broads Authority.

Greg Munford proposed, seconded by Michael Scott.

It was resolved unanimously to adopt the:

- i. 2024/25 Budget including the endorsement of the assumptions applied in the preparation of the Budget;**
- ii. Earmarked Reserves and Financial Strategy for the period 2024/25 and 2026/27; and**
- iii. Approve the year end transfer of an underspend in Project Funding budget to the medium-term planning reserve for the Yare House downsizing works as set out in paragraph 5.2 of the report.**

11. The Levelling-Up and Regeneration Act 2023 and the Government response to the Landscape Review

Members received the report on the updates to the Levelling-Up and Regeneration Act and the Government's most recent response to the Landscape Review in November 2023. The Director of Strategic Services (DSS) provided an overview of the report and said that the

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

Levelling up and Regeneration Act received Royal Assent on 26 October 2023 and had implications for the Broads Authority as a local planning authority which would be discussed at the next Planning Committee meeting on 2 February 2024. The paper received by Members was regarding the implications to the Norfolk and Suffolk Broads Act and the amendments made. The DSS said that there were three amendments to note which had been detailed in the report on pages 74 and 75 of the papers. The DSS referred Members to the change to Section 17A of the Norfolk and Suffolk Broads Act in paragraph 2.5 of the report, which stated that authorities must now 'seek to further the purposes of' as opposed to the previous wording 'shall have regard to'. The DSS said that this was positive as public bodies were now required to take a more active role in the preparation and implementation of the Broads Plan.

Regarding the Government response to the Landscape Review, set out in section 3, the DSS said that there had been various announcements, in particular additional funding of the Farming in Protected Landscapes (FiPL) programme and "Access for All". Some provision of the Government's response to the Landscape Review would depend on new legislation and there was no timetable set out. Officers would continue to work with Defra officials as and when, and if proposals develop further.

Local Authority Members confirmed that they would be happy to support the recommendation that they alert their appointing bodies to the amendments to the Broads legislation.

A Member commented that he thought that it was a disappointing conclusion to the Glover Report. The Chair added that he shared that view and that issues had been avoided.

The report was noted.

12. The Authority's role in Local Nature Recovery Strategies and Biodiversity Duty Consideration

Members received the report setting out the provisions under the Environment Act 2021 (and related Guidance & Regulations) in relation to the Broads Authority supporting authority role for Norfolk and Suffolk Local Nature Recovery Strategies, and the responsibilities and reporting under the strengthened Biodiversity Duty. The Environment Policy Adviser (EPA) provided an overview of the report. She reported that the Broads Authority needed to be consulted at the pre-consultation and pre-reporting stages by Norfolk County Council and Suffolk County Council.

The EPA referred the Members to Appendix 3 of the report and said that within a year, the Authority would have to submit its first report under Biodiversity Duty and confirmed that there were no financial implications as it would only be officer time. The EPA added that the project manager of the Local Nature Recovery Strategy process for both Norfolk and Suffolk County Councils was leaving and therefore the councils were having to recruit for this post which may cause a delay, however the Broads Authority would maintain communication channels as best as possible through the transition.

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

A Member commented that he was surprised that there were no financial implications, and asked whether it was something that was already being done. The EPA replied that within officer time, there was capacity to complete the reports as outlined in the paper and thought that this was achievable under current resources as many elements were already reported which could be linked to. The Director of Strategic Services (DSS) added that it was a criticism of the Local Nature Recovery Strategy that there was money to create the strategy but none to deliver any actions.

A Member commented that it was a long-term opportunity for the Broads Authority in the furtherance of its aims and ambitions and thought that there was some benefit for Member input into the development of the Local Nature Recovery Strategies, and asked whether it would be possible to ask both Norfolk and Suffolk County Councils to present to the Broads Authority. The EPA confirmed that there had already been lots of discussion with partners and that they had already offered to present to the Authority.

A Member commented that building on the comment from the DSS, reports did not deliver anything and asked whether it was possible to build this into future discussion on the funding of the waterways so that it was possible to look into the future with whatever Government comes into power, linking biodiversity work with what the Authority was able to do on the Broads.

A Member asked whether there was a plan for a review of the 2024 strategy and to report back to the committee on how that has gone and then re-draft that strategy, and would it be possible to set a near date for the next consideration, which as he understood was in the next five years. There was a need to look at the actions and what would make a real difference to biodiversity. The EPA replied that the Broads Nature Recovery Strategy would have a five-year delivery plan in it, as did the previous strategy. There was a multi-page table which summarised the projects that had been completed and at what stage all projects were at. That was available to Members who attended the biodiversity workshop in 2023. She confirmed that the next step was to work with the Broads Plan partners to collate a combined delivery plan and then the guiding strategy would follow on from that.

A Member commented that he thought that section 5 of the report could be strengthened as there would be financial implications when this work was carried out. The EPA said that the previous section included mechanisms which could be cross-referenced in section 5, and that there would be a need to raise funds to carry out the actions as there was little chance that the objectives could be met with current budgets.

Michael Scott proposed that the wording to the report be amended to reflect that implementing biodiversity projects would require additional funding.

Proposed Matthew Shardlow and seconded by Michael Scott.

It was resolved unanimously to delegate authority to the Chief Executive, in consultation with the Chair of the Authority, to approve and submit a response to the Responsible Authorities (Norfolk County Council and Suffolk County Council) on any pre-consultation draft of a Local Nature Recovery Strategy within 28 days as required by the Authority's role

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

as a Supporting Authority under The Environment (Local Nature Recovery Strategies)(Procedure) Regulations 2023. In addition, it was noted that the delivery of biodiversity actions could not be funded through core funding and would require additional funding.

13. Corporate Health and Safety annual report

Members received the report of the Head of Safety Management. The Director of Operations (DO) said that a number of health and safety reports were brought to the committee, mainly about users and visitors to the Broads, however, this report was more specific to the Authority's staff and volunteers carrying out practical and maintenance work across the Broads area. The Authority benchmarked against the construction industry national statistics and through a series of near-miss reporting, which allowed the Authority to find trends before accidents happen, were able to prevent any incidents before they become a danger. The DO said that he was pleased to report that there were no lost days due to accidents at work and continue to show low instances of accidents.

A Member asked how safety observations were shared with staff, how easy was it for staff to report any incidents or near misses when they were working in the field, and was there an alternative to the construction industry to benchmark against such as the Environment Agency who did similar work. The DO replied that the Authority had a health and safety committee made up of representatives from different teams and they looked at trends and at ways to reduce instances. These were shared with staff through a number of methods including toolbox talks, regular briefings, and flyers that promote safety. Reporting was carried out through a card system and an online reporting system available on staff mobile phones, staff could easily and quickly report any incidents or near misses and were encouraged to do so, and in addition, staff could call Broads Control. In terms of benchmarking, the DO said that the Environment Agency also benchmarked against the construction industry, however, the Authority looked at the construction industry as a round because that was where similar plant and equipment was being used.

A Member asked how the Authority was capturing incidents and unsafe practices for those working from home and whether there were any trends. The DO replied that there had been no reports of any incidents from those working from home, however, all staff working from home had to undertake display screen assessments on a regular basis to encourage safe working practices; in addition staff completed online training. He added that all staff were encouraged to report near misses when working from home.

A Member asked whether the Authority had a solo working policy. The DO replied that there was a robust lone working policy and all staff that worked out on the Broads must report to Broads Control when they start work and log out when they finish. He added that for staff that occasionally worked late, there was also an out of hours service.

The report was noted.

Having declared a Disclosable Pecuniary Interest, Alan Goodchild left the meeting for item 14.

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

14. Pilotage Review

Members received the report from the Head of Ranger Services (HRS). The Chair drew Members' attention to paragraph 5.1 which referred to the view expressed by the Navigation Committee on 11 January 2024. The HRS highlighted some key points from the report and said that it incorporated a general direction which enabled the Authority to keep its competent harbour authority status which would allow the shift back to providing a pilotage service if required. The HRS said that the Navigation Committee felt that the 20m originally suggested was too prescriptive and had therefore amended it to 24 metres which was in line with the Maritime and Coastguard Agency's Small Commercial Vessel and Pilot Boat Code of Practice.

A Member asked how this change related to the aspiration to keep Carrow Bridge as a swing bridge, and the use of barges to bring equipment and building material up the river for the East Norwich Development. The HRS replied that as currently, they would use a Ranger escort to cover that safely, however each vessel would be looked at on a case-by-case basis. There was the possibility of reinstating a pilot if necessary.

A Member asked whether this would restrict any potential Royal Navy visit to the Port of Norwich. The HRS said that, as with other vessels, any visit would be looked at on a case-by-case basis. The HRS emphasised that a Ranger escort was more about providing safety warnings to holiday makers on boats. She added that on a day-to-day basis the proposals set out in the paper were not any different to what already happened with moving barges and other larger vessels around the system.

Peter Dixon proposed, seconded by Harry Blathwayt.

It was resolved unanimously that a General Direction be put in place, to restrict all commercial vessels over 24m from entering the Broads, subject to a risk assessment to see if such vessels could be safely accommodated without a pilot.

Alan Goodchild re-joined the meeting.

15. Broadland Futures Initiative Elected Members Forum – appointment of deputy Member

Members received the report from the Director of Strategic Services (DSS). The DSS commented that this appointment would ensure that the Authority was in compliance with the Terms of Reference of the Broadland Futures Initiative (BFI).

Matthew Shardlow, the Broads Authority representative on the BFI, said that there was an important meeting coming up in June and that they would like the deputy Member also to attend.

A Member commented that it would help Broads Authority Members to attend the BFI to help them understand the pressures on the Broads area brought on by climate change.

Tony Grayling confirmed that he was happy to volunteer to be the deputy but was unable to make the March meeting but could make the June meeting.

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

Harry Blathwayt proposed, seconded by Paul Hayden.

It was resolved unanimously to appoint Tony Grayling as the deputy member to the BFI Elected Members Forum.

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

There were no matters to report under this item.

17. Minutes to be received

Members received the minutes of the following meetings:

30 August 2023 – Broads Local Access Forum

2 November 2023 – Navigation Committee

10 November 2023 – Planning Committee

8 December 2023 - Planning Committee

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 15 March 2024 at 10.00am at The King's Centre, 63-75 King Street, Norwich, NR1 1PH.

The meeting ended at 11:41am.

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, 26 January 2024

Member	Agenda/minute	Nature of interest
Alan Goodchild	Item 14	Commercial boat builders and refurbishers. Disclosable pecuniary interest (employment, office, trade, profession, or vocation carried out for profit or gain) and left the room for this item.

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

Appendix 2 – Public question time, Broads Authority 26 January 2024

Letter from Mr Colin Chettleburgh/BRAG

To the Chair, Vice chair and Members of the Broads Authority CC: Chair, Vice Chair and Members of the Broads Authority Navigation Committee; Broads Stakeholder MP's; Broads Authority Chief Executive.

19th January 2024

Formal Question for the Broads Authority meeting on 26th January 2024 ref. Document 'Broads Authority Navigation Funding – Briefing Note'

For information, our membership now stands at 1,387. This group fully supports any initiative aimed at relieving the financial burden on toll payers in maintaining the Navigation. As such, we applaud the Authority for recognising it is not just of 'private' benefit for navigators, but has a much greater, 'public' role in supporting the ecosystem by keeping the waterways open; providing drainage for a catchment area many times the size of the BA's territory; providing land-based recreation; providing employment and valuable revenue in our communities and preserving a most valuable national asset. We therefore fully support this initiative, but not the above document in its current form. All references to it herein will be titled 'the Document'.

It is regrettable that, **of the 1,352 words it contains, 218 of them argue for the removal of the requirement to account separately for Navigation income and expenditure**, as required by sec. 17(5) of the 1988 Norfolk and Suffolk Broads Act ('the Act'). By consequence, should this essential protection be removed, it will be impossible to measure compliance with Sec 17(6) of the Act, the so-called 'ring fence' around Navigation funds, thereby rendering that requirement unenforceable. (Appendix 1 contains the detail of those clauses.)

After the recent, swingeing tolls increases, toll payers now provide well in excess of half the Authority's budget, excluding ad-hoc grants. Yet their levels of trust in the Authority are at an all-time low and in free-fall. Despite fully supporting the initiative, **our members are deeply suspicious of the Document.**

You may be aware there have been several attempts to 'merge accounts' over the last 24 years, the most recent being a **random and barely noticed sentence in the Landscapes ('Glover') Review final report in 2019**. On page 142, it says: *"...Other unnecessary complexities, such as the requirement for the Broads Authority to account for income and expenditure from National Park Grant and Navigation separately..."* The issue was not mentioned in the Authority's own submission to the review. However, there was a previous Authority Member on the panel. Sections 17(5) and (6) of the Act exist to provide transparency to toll payers on how their tolls are being spent and ensuring they are not used for non-Navigation purposes. They are not there by chance. Some of the petitioners for the Act are members of this group. **They, the Norfolk and Suffolk Yachting (now Boating) Association, the Royal Yachting Association and others went to great lengths to ensure they were included**, to protect the interests of toll payers. They are there for a very good reason.

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

At the Navigation Committee meeting on 11th January 2024, a member asked directly whether it was intended to cease providing separate accounts for Navigation as part of this exercise. The chief Executive replied: 'that is not the intention'. **That begs the question why 218 words of the Document argue in favour of exactly that.** Forgive us, but we are very confused by that. We therefore put it to you that, **if this document is approved in its current form, the Authority will be sending a clear mandate to DEFRA to rescind 17(5) and by consequence 17(6) of the Act,** removing what little accountability toll payers have available to them.

For that reason, we urge the Authority to amend the Document before approving it, to remove any references to 'merging accounts'. We would then wholeheartedly support it.

Furthermore, after further consideration of the Chief executive's report, a further question has arisen: If sufficient funding can be deemed to be of 'public interest', and therefore funded by central government, could a point be reached where the third 'Purpose' of the Authority (Navigation) could be merged with the second and the Sandford Principle becomes applicable? Our question, therefore, is in two parts:

- 1. Can the Authority confirm this initiative will NOT be used as a vehicle to remove the requirement to account for Navigation funds separately, NOR remove the so-called 'ring fence' around them? The answer given in the recent NavCom meeting of there being no 'intention' to do so does not answer this question.**
- 2. Can the Authority confirm likewise that it will NOT be used in any attempt to subjugate its third purpose, Navigation and merge it with the second purpose?**

A different question was asked at the NavCom meeting on 11th January 2024. An important reference in the question was omitted from the agenda and when a member raised a point of order on that, he was summarily shut down by the Chief Executive. With all due respect, isn't it the Chair's job to do that if he sees fit? Furthermore, of the three points raised in the question, only two were answered.

You, the Members, and nobody else have **absolute authority on whether the Document is approved, amended or rejected.** With that goes the responsibility of ensuring the **Authority conducts itself in the public interest, not its own,** as required by numerous public body codes of conduct in legislation and common law. You therefore have the **authority and responsibility to ensure our question is answered fully and properly.**

By virtue of your appointment, **you have the absolute right, indeed responsibility, to articulate your views at any Authority meetings.** The Chief Executive does not have the power to shut speakers down at those meetings.

We do not intend to read this question at the meeting, but we will be delighted to receive the Authority's assurances our members' concerns are unfounded.

Yours sincerely,

Colin Chettleburgh, Chair
For and on behalf of the Broads Reform Action Group.

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

Response by the Chair on behalf of the Authority:

The purpose of the paper is to seek Government revenue funding for the maintenance of the waterways. This does not extend to the removal of the ring fence for navigation income and expenditure nor any amendment to the Authority's purposes.

DRAFT

Broads Authority

15 March 2024

Agenda item number 7

Summary of actions and outstanding issues following discussions at previous meetings

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
Wherryman's Way footpath on River Chet	26/07/2019	Rob Rogers	Wherryman's Way footpath by River Chet included in priority actions for new Waterways and Recreation Officer. Discussions ongoing with Norfolk County Council.	<p>July 23: The Community Infrastructure Levy funding application was unsuccessful. The project team are scoping options for proceeding with the £216,000 currently available from the previous funding application. Norfolk County Council (NCC) are meeting with GNGB to establish the feasibility of a reapplication for funding. NCC are also actively looking for alternative funding to support the project.</p> <p>At the Hardley Flood site - there are three major ecological considerations (European protected species)</p> <ol style="list-style-type: none"> 1. Otters by footpath line - commissioned consultant to report. 2. Water vole -a Norfolk Biodiversity Info report has been requested. 3. Desmoulin's Whorl Snails – very specialist species – awaiting report. <p>Once the ecological reports are completed talks will be held with Natural England regarding next steps. NCC have met with NP Law for advice on statutory duties and legislation for priority for Public Rights of Way or Ecology.</p> <p>At the Bramerton Site – the Broads Authority are working with engineering consultants on a gabion basket and rock roll design for the bank restoration.</p> <p>November 2023: Work still ongoing and habitat assessments are being carried out.</p> <p>January 2024: The 11 January meeting of the Wherryman's Way stakeholder group was cancelled as there were no new updates, but:</p>	31/12/2021

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<ul style="list-style-type: none"> • Hardley Flood planning application is being prepared by NCC and it is hope it will be submitted by the end of January 2024. • Bramerton Planning Application is being finalised by NCC and again it is hoped it will be submitted late January 2024. <p>If both applications are sucessful the partnership work was expected to be completed by May 2024.</p> <p>February 2024: Planning permisson (BA2024/0053/FUL) has been granted to make repairs to two footbridges and access ramps on footpath 4, south-west of Hardley Flood. The work has been delayed due to the bird breeding season and will commence in the autumn, subject to funding being available.</p>	
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>13 September 2022: A member workshop was held on 25 July, 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.</p> <p>November 2022: We are working on various possible bids for external funding to support our climate change work, including the Norfolk Investment Framework.</p> <p>Unfortunately the Clean Maritime Competition Phase III was not suitable for the Electrifying the Broads project, so we are exploring other avenues.</p> <p>December 2022: 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>February 2023: 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>June 2023: We have had discussions with the Canal & Rivers Trust and Environment Agency to see what joint work can be done on boating electrification. Round 4 of the</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>Clean Maritime Demonstration Competition is expected to open in July 2023, we will reach out to partners to determine if we can submit a bid. We are drafting a tender for the installation of solar panels at the Dockyard. We have launched a consultation with Visit The Broads members to identify opportunities to use funding from the Norfolk investment Framework to support sustainable tourism.</p> <p>September 2023: We are continuing to work with Norfolk County Council on developing a bid under the Norfolk Investment Framework for Sustainable tourism. Unfortunately the Clean Maritime Demonstration Competititon Round 4 has not proved suitable for the Electrifying the Broads project as it does not allow for capital expenditure. The Dockyard solar tender is currently open and will close on 15 September.</p> <p>February 2024: No further progress.</p>	
'Broads Peat' - A Nature for Climate Peatland Grant Scheme project	23/07/2021	Andrea Kelly	<p>The Broads Peat Project was awarded £785,668 in December 2021 from Defra, as part of the Nature for Climate Peatland Grants Scheme – Discovery Grant which is administered by Natural England. The project budget was revised to £855,831 in December 2022 (the formal Change Control Notice was received from Natural England on 3 January). The project budget was revised to £1,125,831 in April 2023 (the formal Change Control Notice was received from Natural England on 20 April 2023).</p> <p>Broads Peat was initially expected to close in March 2023 - an extension until 31 August 2023 has been granted. Following the Discovery phase, a restoration grant was awarded for Buttle Marsh on 26 August 2023.</p>	<p>Early March 2023: Submission of ~£400k Paludiculture Exploration Fund bid with Norfolk FWAG, Norfolk County Council, NUA, Wetland Products Foundation and Hudson Architects. with support from EA, Broads IDB, Fenland Soil.</p> <p>April 2023: The peat project extension to 31 August was approved, with a revised budget of £1,125,831; the formal Change Control Notice was received from Natural England on 20 April 2023. A restoration bid is being prepared for Buttle Marsh, and discussions have taken place for other sites. Field-by-field assessment of carbon emissions in the Broads was presented to the Lowland Peatland Conference in Ely17-18 April. SWT secondment ended at the end of March. The Carbon Reduction Project Manager is providing additional support to the project.</p> <p>June 2023: The restoration bid was submitted for Buttle Marsh. Paludiculture Exploration Fund project 'FibreBroads' successful, led by Broads Authority, with Norfolk FWAG, Norfolk County Council, NUA, Wetland Products Foundation and Hudson Architects. with support from EA, Broads IDB, Fenland Soil.</p> <p>September 2023: The Broads Peat Discovery project closed at the end of August, and preparation for the final reporting is underway. The Nature for Climate Peatland</p>	31/03/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>Restoration Grant has been awarded to Buttle Marsh in August 2023, with co-funding secured from Anglian Water. Peatlands set to be restored to help tackle climate change - GOV.UK (www.gov.uk)</p> <p>The other Nature for Climate partnership project led by the Broads Authority, 'FibreBroads', ~£500 funded by the Paludiculture Exploration Fund has also started. New investment in peat in fight against climate change - GOV.UK (www.gov.uk) It hosted Minister Pow on 11 & 12 August. Minister Spencer visited the FibreBroads stand at the Royal Norfolk Show. The project featured in eight media articles since the launch of the project in June 2023.</p> <p>November 2023: Reporting on Broads Peat Project complete.</p> <p>Buttle Marsh Peat Restoration project is securing permissions for water transfer, eels, planning and water voles and reviewing project costs for delivery in 2024, subject to permissions.</p> <p>FibreBroads, a partnership led by the Broads Authority to grow wetland crops, engage with farmers, regulators and fibre product developers is on track. Wetland plants are growing well and many wading birds benefit from the shallow water and damp conditions. Farmer one to ones and workshops in planning stage and 50 NUA students engaged in product awareness.</p> <p>Two further Nature for Climate partnership bids involving the Broads Authority totalling ~£260k have been applied for focusing on water management and farmer collaboration.</p> <p>January 2024: Buttle Marsh Peat Restoration project gained planning permission and continues work on securing permissions for water transfer, eels and water voles and reviewing project costs to add in a water storage reservoir for delivery in 2024, subject to permissions. Discussing new wind pump design to comply with eel regulations.</p> <p>FibreBroads remains on track. Presented at Defra lowland agriculture workshop in December and hosted the Defra Peat Team. Presenting at January Paludiculture Conference in Manchester. Planning novel acoustic monitoring of wading birds at wetland demonstration site. 12 Farmer one</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>to ones completed and farm adviser workshops in planning stage. Fenland Soil farmers are visiting the Broads for a Farmer's Dialogue visit to the Wet Farming Trials at Horsey on 16 January 2024. Wetland plants are growing well. Awaiting notification of the two further Nature for Climate partnership bids involving the Broads Authority totalling ~£260k have been applied for focusing on water management and farmer collaboration.</p> <p>February 2024: Buttle Marsh Peat Restoration project continues work on securing permissions for water transfer, eels and water voles and designing water storage reservoir for delivery in 2024, subject to permissions.</p> <p>FibreBroads remains on track.</p> <p>Presented at Norfolk Show and hosted Fenland Soil Farmers as well as preparing to host partners from the Great Fen in April.</p> <p>Novel wildlife acoustic monitoring will be set out in March at wetland demonstration site, which is also being adjusted to optimise water filtration. The project team are putting on a farm advisers training day for peat restoration and green finance.</p> <p>Hudsons Architects are presenting at Future Build.</p> <p>Secured two further Nature for Climate: Lowland Agricultural Peat partnership grants involving the Broads Authority totalling ~£260k focusing on water management and farmer collaboration.</p>	
Recommendations from external review into formal complaint	20/01/2023	John Packman	<p>At the Broads Authority meeting on 20 January 2023, it was resolved to:</p> <p>i. Welcome the findings and recommendations of the independent investigation into the formal complaint and in particular that:</p> <p>“In our view officers acted in good faith and professionally throughout”, and that</p> <p>a. The Broads Authority’s governance arrangements are regularly reviewed by Internal and External Audit, both external to the organisation... There is continuous improvement underway within the realm of governance.</p> <p>b. “any suggestion that there are significant fundamental problems at the Authority and that it is "failing" or similar would be completely incorrect.”</p>	<p>16 Feb 2023: All recommendations were adopted by members at the BA meeting on 20 Jan. The report was published on the website on 20 January (rec. vi). A report will be presented to the Audit & Risk Committee on 14 March, to agree a set of actions to implement the recommendations and the relevant timetable. In addition, to delegate authority to the CE and MO to take all and necessary steps to implement the recommendations and report back to the ARC on progress.</p> <p>April 2023: The Audit & Risk Committee agreed the actions and timetable on 14 March. The Senior Governance Officer and Director of Finance subsequently met with the MO and DMO to draw up an action plan on implementing the recommendations, including timescales for presenting draft</p>	22/12/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			<p>ii. In accordance with recommendation a. above and recognising the Authority's designation as a Best Value Authority it adopts in full the recommendations of the independent review for improvements in the organisation's governance and procedures as set out in Table 1.</p> <p>iii. Refers the recommendations of the VWV report to the Audit and Risk Committee for detailed consideration and implementation.</p> <p>iv. The Authority recognises the serious impact this process has had upon its officers' well-being and, while implementing the practical steps in the recommendations, recognises the duty to officers as their employer and commits to protecting its officers in future from unfounded allegations.</p> <p>v. Thank: the Task and Finish Group for its work which has been concluded and its views incorporated into the VWV report; VWV for their independent review and Defra for meeting the costs.</p> <p>vi. To publish the VWV report on the Authority's website (subject to one redaction of personal information).</p>	<p>documents to the relevant committee and full Authority for review and approval. Progress will be reported to the next ARC meeting in July.</p> <p>July 2023: Reports to Planning Committee 21/7 and Audit & Risk Committee 25/7 seeking the committees' views on proposals to implement two of the recommendations, for decision at this Authority meeting. The report to ARC also included progress against the timetable on implementing all of the recommendations.</p> <p>September 2023: Report on the establishment of a Standards Committee for decision at this Authority meeting.</p> <p>At its meeting on 28 July, the Authority adopted revised ToR for the Audit and Risk Committee (and renamed it the Risk, Audit and Governance Committee), and approved changes to the Scheme of powers delegated to the Chief Executive and other officers, and the Code of Practice for members of the Planning Committee and officers (specifically relating to the "call-in" process for planning applications).</p> <p>A minor change to the wording for complaints about unlawful behaviour or action was approved by Management Team on 22 August.</p> <p>November 2023: At its meeting on 22 September, the Authority agreed to appoint a Standards Committee and adopted a Monitoring Officer Protocol. In accordance with the agreed procedure, Members were invited to submit an expression of interest and the following have been appointed: Harry Blathwayt; Stephen Bolt; Paul Hayden; Peter Dixon and Michael Scott.</p> <p>January 2024: All 9 recommendations have been completed and implemented with the exception of no. 6 (member appointments) which requires a decision by Defra, as part of the ongoing Landscape Review.</p> <p>February 2024: Assurance Review of Corporate Governance and Risk Management by Internal Audit achieves top score of 'Substantial Assurance'.</p> <p>Item complete.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
Reduction in office space at Yare House	28/07/2023	Emma Krelle	Reduce occupation to cut overhead costs and reduce carbon emissions.	<p>September 2023: Revised plans for reduced occupation submitted for landlord approval.</p> <p>October 2023: Plans approved by landlord. Prequalification stage of works tender complete with tender packs being finalised to be issued in November.</p> <p>November 2023: Tenders issued on 8 November 2023 and the closing date was 15 December 2023. It is hoped that the work will start early in the New Year.</p> <p>January 2024: Tender responses reviewed 15 December and we are in the final stages of finalising our preferred contractor. Building Control Plans have been submitted with the view to the new lease being agreed and works commencing last week of January.</p> <p>February 2024: Delays in January with responses from the Landlord means the lease is still not agreed. The Authority's solicitor is helping to move along outstanding queries for the lease to be agreed as soon as possible.</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.	<p>January 2024: The Board unanimously endorsed the paper and supported the Chair in writing to the Secretary of State for the Environment.</p> <p>February 2024: Chair has written to the Minister and local MPs.</p>	
Appeal under S31 Harbours Act 1964		John Packman	Broads Hire Boat Federation lodged an appeal with the Department for Transport on 11 October 2023, 10 months after Broads Authority decision in January 2023 regarding navigation charges for 2023/24.	<p>22 November 2023: Broads Hire Boat Federation published notice in Eastern Daily Press.</p> <p>23 February 2024: Broads Authority submitted response.</p> <p>March 2024: Decision by Department for Transport expected.</p>	

Date of report: 29 February 2024

Broads Authority

15 March 2024

Agenda item number 8

Capital Programme 2024/2025

Report by Chief Executive and Director of Finance

Purpose

This report updates Members on capital funding from Defra and sets out a programme for expenditure in 2024/25.

Broads Plan context

All strategic actions within the plan.

Recommended decision

1. Following on from the Authority's unanimous support for the 'Funding the Waterways of the Broads National Park' paper, recently submitted to the Minister, the Authority explicitly adopts the principle that National Park Grant, capital and revenue, can be used on items where there is a co-benefit for navigation as long as the funding is primarily used to deliver National Park purposes. This is on the basis that the current recreational use of the waterways is consistent with the Authority's second National Park purpose of "*promoting opportunities for the understanding and enjoyment of the special qualities of the Broads by the public*".
 2. Subject to Defra's confirmation of a capital grant of £500,000 the Authority implements the capital expenditure set out in Table 1. The income and expenditure will be treated as National Park income and expenditure even though there is a co-benefit to the maintenance of the waterways.
 3. Delegate authority to the Management Team to amend the list of items to ensure that the funding is spent before 31 March 2025.
-

Contents

1.	Background	2
2.	Capital Programme 2024/25	3
3.	Financial implications	4
4.	Risk implications	4
5.	Conclusion	4

1. Background

- 1.1. Members will recall that in August 2022 Defra officials invited the Authority to submit a bid for one-off capital funding to support the management of SSSIs and species recovery in the Broads. The bid was successful and the Department provided £1,215,000 for 8 projects: the purchase of a Truxor T250, three Whaly work boats, 30 acres of fen habitat, a Loglogic soft track system, a long reach 360 excavator, a third water plant cutting machine, ancillary items to support the moving and locating of plants and the replacement of the drainage structure at Strumpshaw Fen, part of the Water Mills and Marshes project.
- 1.2. Although the timescale was tight the Authority was able to deliver the programme on time and within budget except for the purchase of the Hulver Ground which was held over to this financial year because of an historical legal requirement.
- 1.3. Members will be aware that the Authority normally funds capital purchases from earmarked reserves with annual contributions from the revenue budgets. In November 2023 when the Authority decided on the level of tolls for 2024/25 it selected an option that involved making a nil contribution for one year only to the earmarked reserves to reduce the level of increase.
- 1.4. In December 2023, again at very short notice, the Authority was invited to submit another proposal for capital funding, this time under the Water in Protected Landscapes scheme. This was a competitive process open to all 44 Protected Landscapes in England. Officers explored with Defra officials whether there were limitations on the scope of the items that could be purchased from this capital funding. The response was that as long as the funding was primarily used to deliver National Park purposes, it would not be an issue if it happened to co-benefit navigation.
- 1.5. The “Funding for the Waterways in the Broads National Park” paper, unanimously supported by all Members and recently submitted to the Defra Minister, makes the case that as all use of the waterways is for recreational purposes its maintenance is congruent with the Authority’s second National Park purpose of *“promoting opportunities for the understanding and enjoyment of the special qualities of the Broads by the public”*.
- 1.6. On that basis officers submitted a bid to Defra’s Water in Protected Landscapes scheme for £706,500 which included the purchase of items such as a concrete pump for dredging and the design of a replacement launch for the Rangers.
- 1.7. On 14 February we were informed that the bid had been unsuccessful. Officials responded: “the direct and specific outcomes and benefits for water body status were not clear enough. Thank you to you and the team for preparing the bid and being so responsive to our queries. While we are not able to take this particular project forward at this time, we look forward to continuing our work with you in this space.”

2. Capital Programme 2024/25

- 2.1. Officers now understand that a third tranche of capital funding is likely to become available in the form of a further £10 million for the 44 Protected Landscapes in England, £5 million for the AONBs and £5 million for the National Parks, divided equally between them.
- 2.2. Table 1 contains a list of the five items all of which were in the list for the Water in Protect Areas funding. The 2024/25 budget paper in January highlighted these items to be replaced from the Plant, Vessel and Equipment earmarked reserves.

Table 1

2024/25 Capital Expenditure

Item	Cost £	Comment
1. Development and build a replacement Ranger launch	200,000	The Authority has 8 patrol launches, 3 of which need replacing because they are between 30 and 40 years old. We are looking into new engines that will reduce the carbon output. This funding would cover the research, development and purchase of the first new launch.
2. Concrete pump	173,000	A concrete pump is an integral part of the Authority's dredging operation and needs replacement. While there will be biodiversity and water quality benefits from the deployment of the concrete pump, there is a significant benefit in improved public access through the maintenance of the waterways.
3. Replacement of four Hilux (Rangers and CME)	120,000	Replace vehicles at end of life.
4. Dipper Arm Extension and Weed Bucket for Fen Excavator	16,000	These would facilitate on-going fen management on the Authority's own land and sites we manage for third parties.
5. Steel welfare unit	8,000	To replace a previous wooden welfare hut and upgrade facilities for staff welfare working in remote locations in the Broads.
	517,000	

- 2.3. All the items listed above would normally be funded from ear-marked reserves where the contributions from revenue and the expenditure are shared between National Park

and Navigation. The one exception is the replacement Ranger Launch. While the Ranger's time is funded 20:80 National Park: Navigation to reflect the 20% of their time devoted to managing countryside sites, education etc., the cost of the launches and patrolling is funded 100% from navigation income reflecting the nature of the activity. The Authority has struggled and failed to fund replacement of these vital pieces of capital equipment and the annual costs of maintaining and operating our ageing fleet have been rising. If this were to be funded in one year from navigation income it would require an additional and unacceptable 5% increase in tolls.

- 2.4. The Ranger launches are the equivalent of the Land Rovers in the upland National Parks. They are the workhorses of the frontline staff who engage with the public and also carry out the critical management and maintenance of the Park, that can involve removing dangerous overhanging trees adjacent to the Broads waterways and providing advice to visitors. There is therefore a strong argument that the first replacement launch can be funded from National Park capital monies on the basis that it directly contributes to "*promoting opportunities for the understanding and enjoyment of the special qualities of the Broads by the public*", the Authority's second National Park purpose.
- 2.5. Whilst the Authority's vehicles are maintained in good operational condition, many are of necessity kept in service past the Authority's replacement policy of 10 years. If the funding is agreed it is proposed to replace those in most urgent need of replacement.
- 2.6. As with the expenditure in 2022/23 it is important to spend all the money on time and within budget to deliver the maximum benefit for the management of the Broads. It may prove necessary at short notice to replace items in the above list in response to changes in the availability and delivery of times of specific products. It is proposed that such changes be delegated to the Management Team.

3. Financial implications

- 3.1. If the capital funding is confirmed it would be treated as National Park income and expenditure. There would be a benefit to the navigation funding lines in that capital items which would normally have been partly funded from the earmarked reserves would be paid for out of the National Park capital income.

4. Risk implications

- 4.1. The risk of DEFRA not approving the additional £500,000 capital grant is minimal and will only impact the ability to fund two of the additional vehicles in line 3 of the table above. These will be delivered in 2025/26 instead. The remainder of the items will be delivered from the earmarked reserves during 2024/25.

5. Conclusion

- 5.1. The Authority practices an integrated approach to the management of the Broads and this initiative is entirely consistent with that and its recent approach to the Ministers for support in funding the Maintenance of the Waterways.

Author: John Packman and Emma Krelle

Date of report: 28 February 2024

Background papers: Funding the Waterways of the Broads National Park

[Broads Plan](#) strategic objectives: All

Broads Authority

15 March 2024

Agenda item number 9

Strategic direction- draft Annual Business Plan 2024/25 and strategic priorities update for 2023/24

Report by Senior Governance Officer

Purpose

This report presents the Broad's Authority's draft Annual Business Plan for 2024/25 and the final update on this year's set of strategic priorities.

Broads Plan context

The Annual Business Plan is the link between the Broads Plan and the Authority's work plans, including the annual strategic priorities.

Recommended decision

To adopt the Annual Business Plan 2024/25 and to note the final 2023/24 strategic priorities update.

1. Draft Annual Business Plan 2024/25

- 1.1. The Authority's Annual Business Plan gives an overview of work priorities for the financial year. It is the link between the Broads Plan, the strategic partnership plan for the Broads, and the Authority's directorate work plans. The draft Annual Business Plan at Appendix 1 sets out planned activity and expenditure for the financial year 2024/25, and a summary of progress against our 2022/23 work plans.
- 1.2. The strategic priorities for 2024/25 were approved by the Authority at its meeting on [24 November 2023](#).
- 1.3. A number of more detailed guiding strategies support the high-level Broads Plan, and a status update on these is included in the Annual Business Plan.
- 1.4. The Broads Plan and guiding strategies may be viewed on the [strategy](#) pages of our website at www.broads-authority.gov.uk

2. Update on strategic priorities for 2023/24

2.1. The final update on our strategic priorities for 2023/24 is in Table 1 below. A number of these priorities will carry forward as priorities for 2024/25.

Table 1

Strategic priorities 2023/24 – final progress update

Themes, aims and milestones	Progress
<p>1. Climate Change crisis response</p> <p>Aim: To implement the next steps of the various projects tackling climate change related issues, including the actions in the Authority’s Climate Change Action Plan.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Publish at least two editions of the Broadland Futures Initiative BFI newsletter, by March 2024. (ii) Hold at least two meetings of the BFI Elected Members Forum, by March 2024. (iii) Various technical deliverables from BFI consultant including the new hydraulic model, throughout 2023/24. (iv) Work with partners to secure funding and implement Phase II of the “Electrifying the Broads” project, by March 2024. (v) Deliver the actions set out in the Authority’s Climate Change Action Plan. 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) 13th edition of the newsletter published in January 2024. (ii) Elected Members Forum (EMF) meeting on 15 January 2024, where the recent flood events were discussed. Next meeting on 22 April 2024. (iii) On track. Some deliverables which were planned as sequential activities will be combined to bring forward the most beneficial options for specific locations. The combination will not change the overall timeline of the project. (iv) Round 4 of the Clean Maritime Demonstration Competition was announced in July 2023. Unfortunately, the funding excluded capital spend, so we will seek other sources of funding. Some additional funding for electric pillars has been received through a partnership with Norfolk County Council, which will support new installations at Great Yarmouth and Potter Heigham. Further installations may be possible through the BMW Recharge in Nature Project. (v) The tender for solar panels on the Dockyard closed on 15 September, with

Themes, aims and milestones	Progress
	<p>the intention of awarding a contract for installation to be carried out by March 2024. Following consultation with Visit The Broads members, we are continuing to work on a potential bid to the Norfolk Investment Fund. The shape of this will depend on the implementation of the Norfolk Devolution deal. To support the development of these bids, we are working with the wider National Parks on building on the carbon baseline work done with Small World Consulting.</p>
<p>2. Biodiversity crisis response</p> <p>Aim: Co-ordinate and implement with partners the development of strategies and projects, including the legacy of the peat project.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Endorsement of Norfolk & Suffolk Nature Recovery Strategies – timings to be confirmed subject to further details expected from government. (ii) To implement the next steps of the Nature for Climate Peat restoration project within agreed budget and timeline, and review lessons learnt by June 2023. (iii) Complete site selection for potential restoration, and support the submission of Restoration Grant Application, if appropriate, by 26 May 2023. 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) LNRSs expected to be adopted in Summer 2025 with Norfolk and Suffolk County Councils as “Responsible Authorities” and the Broads Authority as “Supporting Authority”. The Partnership met in December and Broads Authority officers will contribute to different working groups. (ii) The Nature for Climate Peatland Discovery project closed on 31 August 2023 and reporting is complete. (iii) A Nature for Climate Peatland Grant Scheme Restoration Grant for Buttle Marsh (awarded in August 2023) is increased to ~£510k, with co-funding secured from Anglian Water Get River Positive scheme and a shortfall of ~£10,000 required. It aims to restore peat building conditions at Buttle Marsh by holding and transferring water across the

Themes, aims and milestones	Progress
	<p>site. Discussion with the regulators, Environment Agency and Natural England, is ongoing to address the water and eel transfer issues.</p> <p>A further ~£500k was awarded for a Nature for Climate Paludiculture Exploration Fund – FibreBroads a partnership led by the Broads Authority to grow wetland crops, engage with farmers, regulators, and fibre product developers. The project was recently presented at national conference in Manchester and will feature at Future Build in London. A regional Farm Advisers workshop is being run by the project in March. In addition, two further Nature for Climate partnership bids totalling ~£260k have been granted to Broads IDB and BAWG focusing on water management and farmer collaboration.</p> <p>A pipeline of projects is developing with farmers. Discussions are ongoing with investors to support the project pipeline. Completing feasibility studies for a farm in Yare Valley who wants to undertake water table raising.</p>
<p>3. Navigation IT</p> <p>Aim: To replace current tolls system and provide improved online functionality.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Develop timetable and specification by May 2023 (ii) Progress workplan for 2023/24 as per agreed timeline. 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) Further to meeting with Management Team on 2 May to report on discussions with other waterways, the Navigation Committee was consulted re specific functionality on 8 June. <p>An anonymised version of the current internal system was sent to a software company for analysis as to the feasibility</p>

Themes, aims and milestones	Progress
	<p>of updating it to run on the latest, cloud hosted, software platform.</p> <p>This work has been undertaken and a quotation received for upgrading the software. This is being reviewed with a view to the work being done in Q4 of 2023/24.</p> <p>Further work has confirmed that the present internal system can be upgraded and hosted in the cloud where it will be supported and maintained going forward.</p> <p>A meeting was held in December 2023 with a view to obtaining indicative costs for replacing the online payment portal used by toll payers, using the same cloud based software as the internal system. Indicative costs have been received and are being reviewed.</p> <p>The full specification and tender preparation are scheduled for completion by June 2024.</p> <p>(ii) Ongoing</p>
<p>4. Water Mills and Marshes</p> <p>Aim: Co-ordinate and implement with partners the WMM programme to latest agreed schedule and budget.</p> <p>Milestones:</p> <p>(i) Monitor and report progress (July & Dec 2023).</p> <p>(ii) Submit quarterly claims to National Lottery Heritage Fund (April/Jul/Oct/Jan).</p>	<p>Status: on track</p> <p>(i) All projects progressing well to adjusted plans. Scheme will close in June 2024.</p> <p>(ii) Preparing for the final claim from NLHF to release remaining grant.</p> <p>(iii) Awaiting final outputs and invoices from project partners.</p> <p>(iv) External scheme evaluators have completed and delivered their report.</p> <p>(v) Planning for the Landscape Partnership legacy conference is ongoing. Conference will highlight the works accomplished</p>

Themes, aims and milestones	Progress
<p>(iii) Complete individual project plans with project partners (June)</p> <p>(iv) Complete final project evaluations with external scheme evaluators (September)</p> <p>(v) Hold project legacy partner conference (November)</p> <p>(vi) Prepare final project report</p>	<p>since 2018 and look at planned legacy works and opportunities derived from the scheme. Will now hold in the spring to match with NLHF availability.</p> <p>(vi) Evidence for the final scheme report is being gathered and collated. The scheme website is being redeveloped into its legacy, archival form. We have a new student placement starting in January to help complete this work.</p> <p>We are waiting for an improvement in weather and ground conditions before we can begin testing the mill.</p> <p>We are working with the NLHF on a final plan to celebrate and promote the scheme and are planning for the final visit from the Heritage Fund in May.</p>
<p>5. Local Plan for the Broads</p> <p>Aim: To review the Local Plan for the Broads for adoption in 2024 (estimated).</p> <p>Milestones:</p> <p>(i) Preparation of the Preferred Options version of Local Plan (with HRA and SA) consultation – towards consultation in autumn 2023.</p> <p>(ii) Preparation of the Publication version of the Local Plan throughout 2024.</p>	<p>Status: on track</p> <p>(i) Consultation on Preferred Options will be March/April 2024.</p> <p>(ii) On track.</p>
<p>6. Farming in Protected Landscapes (FiPL)</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>Status: on track</p>

Themes, aims and milestones	Progress
<ul style="list-style-type: none"> (i) Hold six Land Management Board meetings, by March 2024. (ii) Allocate all grant funding to projects, by December 2023. (iii) Engagement activities to showcase case studies funded through FiPL, by March 2024. 	<ul style="list-style-type: none"> (i) Held Land Management Board meeting on 22 January. The final Board meeting of this year will take place on 11 March. In total there are 26 projects that have been approved for 23/24. (ii) Defra has confirmed an increase in the programme budget, meaning that the grant pot for the programme was set at £275,986.64 for 23/24. So far £277,656.12 has been allocated to grants, with underspend from the admin budget used to fund the extra allocation to grants (iii) The FiPL Officer has submitted a case study to Defra which will be the first of a series of FiPL spotlight blogs submitted to Defra. They have also produced a leaflet to promote the final year of FiPL at events, attended the Norfolk Farming Conference, and updated the recorded webinar on the FiPL webpage.
<p>7. Budget pressures</p> <p>Aim: To operate at a level in line with expected income.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Use January budget report for 2023/24 and the three-year horizon to continue discussions with Defra officials on future funding levels. (ii) Further savings and additional income (including from external funding) for 2024/25 Budget (January 2024) 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) Work to start over the summer period on the 2023/24 budget. Establishment (salary) budgeting completed. Annual review meeting with DEFRA scheduled for 20/11/23. Initial conversations held 23 August 2023 with DEFRA around potential new funding model. Balanced budget on this agenda for 2024/25, although further work required from 2025/26 onwards. (ii) The Philanthropy Company has been appointed on behalf of the English

Themes, aims and milestones	Progress
	<p>National Parks and DEFRA to look at income generation opportunities.</p> <p>Draft second phase report received 10 July 2023, meeting to discuss scheduled for 14 July 2023.</p> <p>Legal advice sought on the Authority's ability to engage in commercial activity.</p> <p>Options on level of tolls included in proposed navigation charges for 2024/25 committee reports. Considered by Navigation Committee on 2/11/23 and Broads Authority 24/11/23.</p> <p>Expression of interest submitted to DEFRA 21/12/23 for additional capital funding for water in protected landscapes. A decision is expected shortly as it will be a requirement to procure in 2023/24. Unfortunately, the Authority was not successful on this occasion.</p> <p>DEFRA have indicated there may be £500k available for each of the National Parks in 2024/25 subject to their business planning confirmation. See agenda item 8 for further details.</p>

3. Financial risks

- 3.1. If the Authority fails to comply with any of its obligations in the Grant Funding Agreement, DEFRA may, at its discretion, reduce, suspend, or terminate payments of grant, or require any part or all of the grant to be repaid.

4. Risk implications

- 4.1. The Directorate and Corporate Risk Registers will be reviewed in line with the updated workplans and strategic priorities.

Author: Sara Utting

Date of report: 29 February 2024

Background papers: none

[Broads Plan](#) strategic objectives: all

Appendix 1 – Annual Business Plan 2024/25

Appendix 1 – Annual Business Plan 2024/25

Annual Business Plan 2024/25

Contents

1.	Introduction	4
1.1.	Annual Business Plan	4
1.2.	Our functions	4
1.3.	Our funding	4
1.4.	Context for the year ahead	4
1.5.	Guiding plans	5
2.	Review of last year	6
2.1.	Our financial position	6
2.2.	Progress against work plans	7
3.	Financial Strategy 2024/25–2026/27	7
4.	Directorate work plans 2023/24	8
4.1.	Finance and Support Services Directorate	10
4.2.	Operations Directorate	12
4.3.	Strategic Services Directorate	17
	Appendix 1 – Guiding strategies	22
	Appendix 2 – Progress against Directorate work plans 2023/24	24
	Finance and Support Services Directorate: Progress against work plan 2023/24	24
	Operations Directorate: Progress against work plan 2023/24	26
	Strategic Services Directorate: Progress against work plan 2023/24	30

1. Introduction

1.1. Annual Business Plan

This Annual Business Plan outlines the Broads Authority's work plans for 2024/25 and its 3-year financial strategy for 2024/25 to 2026/27.

Our work plans are guided by the Broads Plan, the partnership strategy for the Broads, and we work with many organisations, interest groups and local communities to achieve the vision and objectives for the area. Figure 1 (page 8) shows the 'golden thread' from the Broads Plan to our work plans and other policies, plans and programmes.

1.2. Our functions

The Broads Authority has a duty to manage the Broads for the following three purposes:

- 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.

No priority is set between these purposes. It is up to the Authority in any particular instance to decide on their relative priority, supporting its commitment to the integrated management of the Broads.

In managing the area, the Authority must also 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.

The Authority also has the duty to maintain the navigation area for the purposes of navigation to such standard as appears to it to be reasonably required; and to take such steps to improve and develop it as it thinks fit. It may carry out works and do other things in relation to any adjacent waters in or over which it has sufficient rights or interest for the improvement of navigation on those waters.

1.3. Our funding

The Authority's funding is through National Park Grant (NPG) provided by Defra, and navigation income funded by toll payers. Our financial strategy for 2024/25 to 2026/27 is in **Section 3**.

1.4. Context for the year ahead

The Broads Authority reviews its management plan regularly. The current [Broads Plan 2022-2027](#) was adopted in September 2022 following collaborative work with our members and key partners, as well as public consultation. This sets the framework for the period 2022-2027. The plan acknowledges a much greater awareness and urgency of the need to address the impacts

of climate change and flood risk, as well as creating opportunities to inspire and support people in acting to protect this special area. Nature recovery is at the heart of the Plan, and it commits to improve key habitats to help the over 11,000 wildlife species recorded here to recover and flourish, including priority species that are in decline or on the brink of survival.

Maintaining and enhancing the navigation is also at the forefront of the new plan, as we seek to balance the needs of those who visit this special area to enjoy boating and water sports with other responsibilities. This includes objectives to implement a comprehensive dredging and sediment re-use programme, management of riverside trees/scrub, improve safety on the water, maintain and expand riverside facilities, and ambitions to extend access for various types of craft. The plan seeks to ensure that the Broads connects with and inspires a wide range of communities, including young people, those from minority backgrounds and people who may have never been here before.

The Broads Authority employees operate under agile working practices, with many of our office-based staff able to work from home some days of the week, with the prime objective of delivering our services efficiently. This will make it possible to reduce the office space, hence making savings and reducing overhead costs. The move to reduced office space was planned for 2023 but was delayed to 2024 due to circumstances beyond our control.

As the season starts, we are continuing with the package of safety measures designed to respond to the rise in waterways users, with Ranger presence on the water, and a dedicated Senior Ranger to deal with prosecutions and compliance. This, together with our animated safety videos which will continue to be distributed by the hire boat companies to their customers, enable a safe, responsible and enjoyable visit for all users of the Broads.

While financial pressures have increased with the impact of inflation being significant on the Authority's operations, we must be mindful of other major issues facing the Broads: climate change, and in particular sea-level rise; the long-term decline of biodiversity; the need for the emerging agricultural support scheme to take account of our fen and grazing marshes; and the competition for limited water resources.

The Government announced how it will monitor the delivery of Protected Landscapes in January 2023; Broads Authority officers will work with Natural England to quantify the Broads targets set out in the Government [Outcomes Framework](#). The development of this will be an opportunity to engage with members and key partners about the Broads' key role in responding to nationally significant issues.

As always, working in partnership will be at the heart of any initiative. The Authority owns little land itself but can work with others to support major change.

1.5. Guiding plans

The [Landscapes Review](#) (2019) sets out 27 proposals to protect and improve England's protected landscapes.

On 29 November 2023 the Government set out its [action plan for Protected Landscapes](#), based on responses to the consultation on the Landscapes Review. This was a response to the findings of the Landscapes Review led by Julian Glover published in 2019, which set out a case for change to enable England's National Parks and National Landscapes (formerly AONBs) to fulfil

their potential. The Government's proposals for implementing the Review's findings were put to public consultation in 2022 and the consultation outcome has been published in November 2023, providing an update on delivery to date and an action plan for the future. As a final comment the Government response states: "We agree that Protected Landscapes will play a key role in delivering our ambitions to improve nature, tackle climate change, support rural communities, and access to nature." Some provisions will depend on new legislation; and no timetable has yet been set out. Broads Authority officers will continue to work closely with DEFRA officials as proposals develop into more detail or opportunities arise.

Through an amendment to the Levelling Up and Regeneration Bill, the legislation for National Park Authorities and the Broads Authority was amended on 26 October 2023. A key change in the Norfolk and Suffolk Broads Act 1988 is at section 17a, that relevant authority shall seek to further the purposes of the Broads Authority, when the previous wording said that relevant authorities shall have regard to the purposes of the Broads Authority. This change is a positive development and provides an opportunity to have discussions with relevant authorities (such as the local authorities) as to how we might work more closely to deliver the Authority's purposes. Public bodies are now required to take a much more active role in the preparation and implementation of the Broads Plan.

The [25-year Environment Plan](#) (2018) aims to improve the environment within a generation by setting goals for clean air and water, wildlife, environmental hazards, sustainable resource use, engagement with the natural environment, climate change adaptation, minimising waste and managing exposure to chemicals.

At a local level, the **Broads Plan** sets a long-term vision and shorter-term objectives and guides more detailed plans, programmes and policies for us and for partners working in the Broads. The [current Plan \(2022-27\)](#) was adopted in September 2022.

Sitting under the Broads Plan are a number of **guiding strategies** (see Appendix 1).

2. Review of last year

2.1. Our financial position

The forecast for the end of 2023/24 reflects an increased deficit when compared to the Latest Available Budget mainly due to the increased pay award for staff (as negotiated by the NJC) and the delays in downsizing at Yare House. Navigation income indicates a decrease of £78,000 which has been partially offset by the increase in investment income of £155,000. The reason for this partial offset is that investment income is allocated to reserve balances at year end.

The forecast consolidated deficit of £59,202 will be balanced through the Navigation reserves.

It is likely that the Authority will see an underspend in some projects which may result in budget holders submitting carry forward requests. Where this is the case, budget holders will submit carry forwards for the full Authority to consider in May.

Both reserves are forecast to remain above the minimum operating levels at the end of 2023/24. While the budgeted financial position is sustainable in the short to medium term, the fact that National Park income has not risen in line with salary costs means the Authority continues to look at ways to reduce its costs and increase income.

The year-end report to the Authority, when available, will be published on our website at www.broads-authority.gov.uk/about-us/committees/broads-authority

2.2. Progress against work plans

A summary of progress against last year's Directorate work plans is in Appendix 2.

Each year we set a small number of strategic priorities, focused on Authority-led projects that have high resource needs or a very large impact on the Broads, or that are politically sensitive. These priorities help us target resources and make the most of partnership working and external funding opportunities. The summary tables in Appendix 2 highlight last's years priorities, and updates are reported regularly to the Broads Authority.

The strategic priorities for 2024/25 are:

- Climate change crisis response
- Biodiversity crisis response
- Navigation IT
- Local Plan for the Broads
- Farming in Protected Landscapes (FiPL)

3. Financial Strategy 2024/25–2026/27

At the time of writing, we are awaiting confirmation about our 2024/25 National Park Grant settlement. From discussions, it looks like the settlement will continue to be flat cash for the following year, which creates pressure for funding future years' salary increases.

Our guiding principles in setting our Financial Strategy from 2024/25 are:

- Salary negotiations for 2024/25 will be in line with the £1,925 per full time equivalent budgeted and increases from 2025/26 onwards are based on a provisional increase of 3%, subject to negotiations with the NJC.
- Staffing levels will remain at 100% of budget. Staff turnover may result in timing differences between vacancy and appointment. Where these savings arise, the forecast will be adjusted accordingly.
- Navigation tolls will be collected in line with the budget and boat numbers will remain as forecast.
- National Park Grant remains at 2023/24 level. This is subject to confirmation from DEFRA.
- The Authority will move to a smaller head office from 1 April 2024.
- No contributions will be made to the asset replacement earmarked reserve for one year only, except for vehicle replacements.
- The forecast outturn position for 2023/34 will be delivered in line with budget holders' projections.

- 2024/25 will see the third instalment of £50,000 being transferred from Navigation reserves back to the National Park reserve.
- Maintaining the National Park reserve at 10% of net expenditure plus £100,000 and the Navigation reserve at 10% of net expenditure.

The financial position for navigation budget looks to return to a surplus position in 2024/25. The Financial Strategy takes account of the latest boat numbers; a 1% reduction in boat numbers could result in a £44,000 reduction in income. The toll increase allows for the Navigation reserve to maintain the 10% minimum reserve over the next three years.

Our Financial Strategy for 2024/25 – 2026/27 is published on our website: www.broads-authority.gov.uk/about-us/spending/budgets-and-financial-planning. The latest available budget for 2024/25 is at **Table 1**. Detailed Directorate budgets are in the Directorate Work Plans in **Section 4**.

Table 1

Expenditure summary 2024/25

Item by section	National Park £	Navigation £	Consolidated £
Income	(3,504,078)	(4,624,930)	(8,129,008)
Operations	1,531,562	3,408,924	4,940,486
Strategic Services	1,434,554	482,086	1,916,640
Finance & Support Services	986,052	1,137,763	2,123,815
Contributions from earmarked reserves and corporate items	(462,841)	(518,137)	(980,978)
Net (Surplus)/Deficit	(14,751)	(114,294)	(129,045)

4. Directorate work plans 2023/24

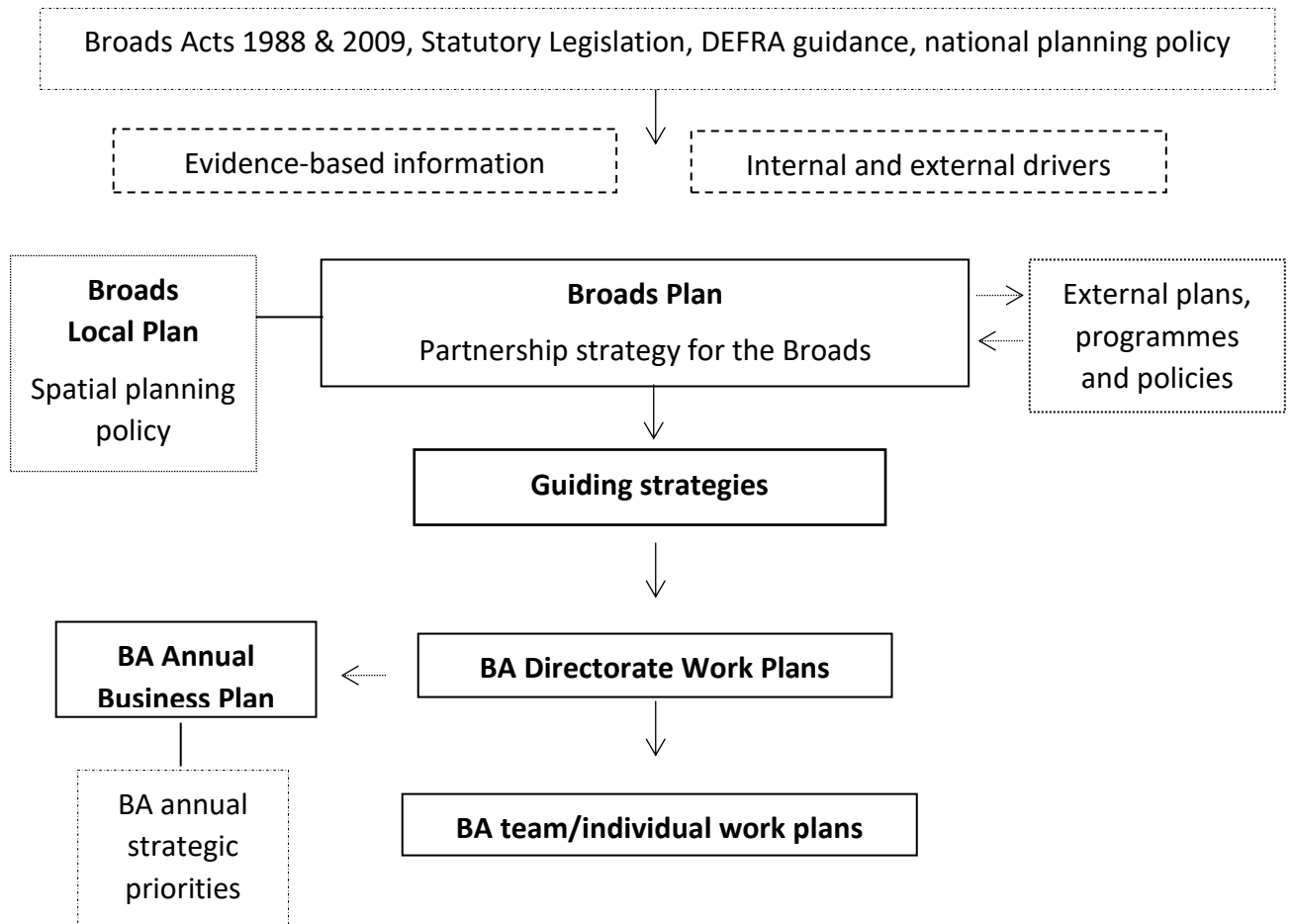
This section outlines the annual work plans for our three Directorates:

- Finance and Support Services Directorate
- Operations Directorate
- Strategic Services Directorate

Appendix 2 shows progress against last year’s work plans. **Fig.1** shows the link between the Broads Plan, which sets the high-level strategic direction for the Broads, and our Directorate work plans.

Our staffing structure chart is at www.broads-authority.gov.uk/about-us/who-we-are/staff.

Fig. 1
 'Golden thread' strategic framework



4.1. Finance and Support Services Directorate

The Finance Directorate includes the Monitoring Officer, Legal Services, Governance, Financial Services, Tolls, IT and Asset Management.

Table 2

Finance Directorate: Work plan 2024/25 (summary)

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
FD1	Strategic planning and governance	Review of Standing Orders following the implementation of the recommendations from external review into the independent complaint.
FD2	Strategic planning and governance	Produce Annual Governance Statement and Code of Corporate Governance; monitor and update Corporate/Directorate Risk Registers, monitor and update the strategic priorities.
FD3	Strategic planning and governance	Provide admin support to CEO, Chairs and Authority members, incl. servicing of committees, member training and allowances.
FD4	Financial Services	Provide financial planning and administration service, incl.: 3-year Financial Strategy, end of year accounts, monthly financial monitoring reports, internal & external audits, Govt returns for DLUHC/ CIPFA/ HMRC, Treasury Management; annual insurance renewal.
FD5	Financial Services	Review additional savings and income generation opportunities to reduce pressure on the budget. Project manage the downsizing of head office.
FD6	Financial Services	Tender for a new accounts package to be operational prior to 06/03/25.
FD7	Development at key sites, asset management	Monitor Authority-owned assets, incl. negotiations of leases, additions and disposals; maintain assets database.
FD8	ICT	Provide ICT support service. Deliver priority projects in corporate ICT plans, including supporting the downsizing of the head office.
FD9	ICT	(BA strategic priority)

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
		Progress tolls system project by developing specification and tender preparation by June 2024.
FD10	Tolls	Collect and process toll income and prepare potential prosecutions.

Table 3

Finance and Support Services Directorate - Expenditure 2024/25

Item by section	National Park Grant £	Navigation £	Consolidated £
Legal	110,000	35,000	145,000
Governance	128,764	132,947	261,711
Office Expenses	17,420	8,580	26,000
Chief Executive	82,004	53,696	135,700
Asset Management	53,485	76,606	130,090
Finance and Insurance	259,951	318,119	578,070
Collection of Tolls	0	228,380	228,380
ICT	236,750	234,115	470,865
Head Office	97,680	50,320	148,000
Total	986,052	1,137,763	2,123,815

4.2. Operations Directorate

The Operations Directorate includes Construction, Maintenance & Ecology (CM&E), Ranger Services and the Safety Management Team.

Activity for the CM&E Team in 2024/25 is apportioned at 70% Navigation/30% National Park (20% conservation and 10% recreation). We regularly report on our delivery within CM&E and safety management to the Navigation Committee.

Ranger team apportionment has been amended to 80% Navigation/20% National Park to reflect the time spent on the respective tasks. Ranger Teamwork plans and priorities are agreed at area level, according to local priorities.

Table 4

Operations Directorate: Work plan 2024/25 (summary)

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
OD1	Broads Authority operations carbon neutral by 2030 [A2]	(BA strategic priority Responding to Climate Change) Install photovoltaic panels onto the dockyard office roof. The power generated will charge the electric vehicles, with any surplus feeding into the site to reduce mains power usage.
OD2	Maintain Navigation water depths (C1)	2024/2025 Dredging areas: River Yare (Rockland Broad to Bargate Broad) 15,000m3. Upper Bure – Continued from last year Upper Ant – Finishing Stalham Dyke - 5000m3. Catfield Dyke – Just under 4,000m3
OD3	Enhance areas of fen, grazing marsh and wet woodland [B3]	(BA strategic priority Biodiversity Crisis Response) The 2024-2025 work plan has over 390 hectares of habitat land to be managed, with various projects ranging from scrub clearance, water level management and conservation mowing/grazing.
OD4	Manage water plants (C3)	Between April and October, water plants are managed within the following river stretches: River Ant – Tyler's Cut to Wayford Bridge River Bure – Coltishall to Belaugh & Caen Meadow River Thurne – Martham Ferry to West Somerton, Waxham Cut, marked channel within Hickling Broad (inc. Catfield Dyke)

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
		<p>River Waveney – Geldeston Dyke, Waveney Meadow to Beccles New Bridge, Beccles to Aldeby</p> <p>River Yare – New Mills to Thorpe Island (inc Thorpe New Cut), marked channel within Rockland & Bargate Broads</p>
OD5	Manage bankside trees and scrub (C3)	As part of the 5-year plan to manage riverside banks, the 2024 – 2025 work programme has identified 2000m of river edge management. These areas are being agreed and consented with landowners.
OD6	Implement and monitor management regimes for priority species [B4]	<p>(BA strategic priority Biodiversity Crisis Response)</p> <p>Carry out species surveys of water plants in main river stretches managed for navigational purposes</p>
OD7	Management of moorings, slipways and waterside infrastructure	<p>Potter Heigham Repps Bank 24 hour mooring wooden barge board re-piling work along entire 145 metres. Work planned for April/ May 2024</p> <p>Potter Heigham demasting 24-hour mooring 36 metres steel re-piling and refurbishment planned for autumn/ winter 2024/25</p> <p>Catfield Staithe 24 hour mooring 36 metres steel re-piling and refurbishment (dependent on progress on other dredging tasks).</p> <p>Ranworth 24-hour mooring wood and steel re-piling and refurbishment 20 metres with additional timber refurbishment in the 35-metre dinghy dyke including reinstating paths and some new signage.</p> <p>Wroxham Broad Island upstream 24-hour mooring 60 metres timber capping, waling and back-rail refurbishment.</p> <p>Ranworth dinghy dyke western side, replace waling, capping & back-rail.</p> <p>North Cove 24-hour mooring replace all 45 metres timber capping, waling and back-rail.</p> <p>Rockland short dyke 24-hour mooring, replace and repair damaged areas of waling, capping and back-rail.</p> <p>Sutton Staithe no 2 24-hour mooring repairs to capping/ waling.</p>

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
		<p>Postwick wharf 24-hour mooring replace all 32 metres timber waling and back-rail including replacement of path back-rail and reinstate path/ top up with aggregate.</p> <p>Somerleyton 24-hour mooring path upstream section approx. 35 metres, replace path back-rail, raise type one path.</p> <p>Various 24-hour mooring safety chain replacements for lower reaches on Bure/ Waveney and Yare.</p>
OD8	Develop good practices for sediment re-use.	<p>Sediment reuse sites for 2024/25</p> <p>Upper Bure 20,000m³ of sediment being reused on Wroxham Home Farm (Trafford Estate) as soil conditioner on 21Ha of arable land.</p> <p>River Yare, Rockland and Bargate Broads being dredged (15,000m³). Sediment being used to strengthen existing flood defences, by EA along Postwick Marsh & Rockland Short Dyke</p>
OD9	Maintain Navigation Access [C2]	Assist Network Rail plan and prioritise refurbishment plans for Somerleyton, Reedham & Oulton swing Bridges. Work with other bridge operators to ensure bridges open to allow access and opening information is shared to navigators.
OD10	Improve safety standards and users' behaviour on the waterway (C4)	Manage navigation aids and up-to-date reference on GIS mapping; carry out navigation infrastructure inspection and maintenance regimes to agreed annual schedules, incl. full review of navigational posts.
OD11	Improve safety standards and users' behaviour on the waterway (C4)	Through rigorous checks and reviews, ensure adherence to boat safety measures, including maintaining an up-to-date Safety Management System and compliance to the Boat Safety Scheme
OD12	Improve safety within paddle sport hire industry	Through audit, spot checks and on-site observations ensure compliance with the Hire Boat Licensing codes.
OD13	Improve safety within Hire Boat industry. [C4]	Ensure compliance to the latest revised version of the Hire Boat Code (April 2021), through licensing, onsite checks and auditing of Hire Boat operators.

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
OD14	Safety Signage [C4]	Manage and maintain navigational aids, carry out regular infrastructure inspections, identify works and agree annual repair schedules.
OD15	Safety Management [C4]	Consistently apply byelaws and other powers to ensure safe use of the Broads by all water users including water skiing, power boat racing, wild swimming and paddle sports. Ensure compliance against existing agreements in place to promote safe use and develop new ones where issues arise.
OD16	Broads Authority Ranger Safety Provision [C4]	Through ranger patrolling, events, training and guidance, promote and improve waterways all recreational user safety and security.
OD17	Development at key sites [E1]	Progress re-piling of the river edge at Hoveton Riverside Park and develop a partnership approach for the on-going maintenance of the site.
OD18	Integrated physical access network and riverside facilities [E1]	Implement the Broads Integrated Access Strategy, using details from the public consultation process, incorporate valid suggestions and develop key deliverables with 2024/25 programme year.

Table 5

Operations Directorate: Expenditure 2024/25

Item by section	National Park Grant £	Navigation £	Consolidated £
Construction & Maintenance	649,965	1,066,225	1,713,190
Equipment, Vehicles and Vessel	184,620	430,780	615,400
Water Management	5,500	75,000	80,500
Land Management	(20,885)	0	(20,885)
Waterways & Recreation Strategy	0	6,400	6,400
Practical Maintenance	327,140	366,825	693,695

Item by section	National Park Grant £	Navigation £	Consolidated £
Ranger Services	231,031	1,192,875	1,423,906
Safety	47,390	99,780	147,170
Project Funding	0	0	0
Operational Property	47,032	76,888	123,920
Operations Management & Admin	62,768	94,152	156,920
Total	1,531,562	3,408,924	4,940,486

4.3. Strategic Services Directorate

The Strategic Services Directorate includes Development Management, Strategy and Projects, Human Resources, Volunteer Services, Communications, Visitor Services and Education.

Table 6

Strategic Services Directorate: Work plan 2024/25 (summary)

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
SD1	Climate change planning incl. flood risk management [A1]	(BA strategic priority) Implement next steps of the Broadland Futures Initiative programme, including the development of the modelling which is expected in 2024. Workshop with BA members in 2024.
SD2	Climate change planning incl. flood risk management [A2, A3]	(BA strategic priority) Implement agreed actions in the Authority's Climate Change Action Plan as presented to members in December 2022. Monitor and report progress towards carbon neutrality in the BA operations.
SD3	Climate change planning incl. flood risk management [A3]	(BA Strategic priority) Implement the Buttle Marsh project, funded through the DEFRA Nature for Climate Peatland Grant Scheme, to agreed schedule.
SD4	Strategy and project planning [B3]	Coordinate and implement with partners the FibreBroads project, funded through the Defra Nature for Climate: Paludiculture Exploration Fund, to agreed schedule.
SD5	Strategy and project planning [B3]	Prepare apportionment of the Broads targets set out in the Government targets and outcomes framework, with support from Natural England.
SD6	Biodiversity and agriculture [B1, B2, B3, B4, B5]	Review the Biodiversity & Water Strategy Action Plan toward the development of the Broads Nature Recovery Strategy, aligning with the Biodiversity Duty Report requirements from the Environment Act 2021 (Broads Biodiversity Partnership).
SD7	Biodiversity and agriculture [various]	(BA strategic priority)

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
		Run the Farming in Protected Landscape programme and support the Broads and Norfolk Coast Land Management Board to allocate funding.
SD8	Broadland Rivers Catchment Plan [B2 and others]	Implement small-scale local interventions and river enhancement projects across catchment.
SD9	Biodiversity and agriculture [B2, B3]	Deliver the next steps of the Horsey water filtration and wet farming demonstration project (as part of the FibreBroads project – see SD3) including monitoring plant growth, water filtration and biodiversity through novel bioacoustics, as well as continuing to plant open areas.
SD10	Priority species and invasive non-native species management [B4]	Target FiPL funding to support nature recovery. Launch the Important Invertebrate Area for the Broads. Develop and cost projects for the key species that maintain a UK stronghold in the Broads. Support the development of species translocation development outside of the Broads, including contribution to development of eDNA technique for invertebrates. Support monitoring of <i>N. pipistrelle</i> (bat) maternity roosts and first time understanding of their migration from the Broads. Coordinate knowledge share on deer to support reedbed, heath and woodland enhancement across NE Norfolk. Support mink and floating pennywort control. Survey bittern, swallowtail butterfly, fen, and water plants in key areas.
SD11	Mental health and well-being [F1]	As part of the legacy of WMM, submit funding bid with partners for external funding to implement Norfolk Landscapes for Wellbeing project.
SD12	Mental health and well-being [F1]	Develop and implement with partners phase 2 of the Living in Changing Landscapes project. Submit research bid to AHRC in partnership with Norwich University of the Arts and Anglia Ruskin University.
SD13	Communications [E1, E2, E3]	Promote Broads National Park through branding guidelines and action plan; manage Authority's events programme, PR and media engagement, incl. support to key partnership projects.

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
SD14	Communications [E3]	Operate Authority's information centres and yacht stations to provide a high standard of service to the public.
SD15	Communications [A3, E2, E4, F5]	Prepare next version of the Tourism Strategy for adoption in 2024.
SD16	Education [F3]	Implement Education Strategy annual action plan, incl. Broads Curriculum, work placements, and award schemes. Develop and implement Generation Green follow-up project "Access to Nature".
SD17	Development management [F4]	(BA strategic priority) Review of the Local Plan for the Broads for adoption in 2026 (estimated).
SD18	Development management [F4]	Provide high quality planning service, including determining applications to national targets, providing free pre-application advice, investigating alleged breaches of Planning & Listed Building Consent including condition and s106 monitoring, and resolving breaches of control; conduct annual Customer Satisfaction Survey.
SD19	Development management [F4]	Engage with District Councils on Land Registry changes to ensure records are accurate prior to migration.
SD20	Landscape Character and Historic Asset Management [D3]	Review and adopt Conservation Area Appraisal for Neatishead. Commence work on next Conservation Area Appraisal.
SD21	Landscape Character and Historic Asset Management [D2, F1, F2]	Completion and closure of the Water, Mills and Marshes (WMM) 'Land of the Windmills' programme.
SD22	Landscape Character and	Produce a Design Guide for the Broads.

Ref	Work area [Broads Plan refs]	Planned priority actions 2024/25
	Historic Asset Management [D1, F4]	
SD23	Landscape Character and Historic Asset Management [D1, F5]	Develop and deliver new Heritage Construction Specialist work programme with NCC to support and partner led built heritage repair and restoration projects.
SD24	Volunteering and Skills Training [D1, F2]	Coordinate and submit funding bid with partners to support Heritage Skills training and upskilling to develop local workforce necessary to care for built heritage estate.
SD25	Undergrounding wires programme [D4]	Through the Steering Group, promote the implementation of undergrounding wires projects, funded by UK Power Networks.
SD26	Volunteer Service [F2]	Implement Volunteer Strategy annual action plan, including bespoke induction training programme (relevant to the role), Authority and local community project support, promotional events, recruitment of new volunteers as required.
SD27	Human Resources	Provide routine HR support services to the Authority's staff, including payroll and pension management; support flexible working opportunities through HR policy and recruitment; implement Equality Working Group actions; provide support for recruitment needs, including annual intake of apprentices; review and update HR policies as appropriate.
SD28	Human Resources	Manage change to new payroll provider from April 2024, and monitor their performance.
SD29	Strategic Services administration	Provide administrative support to directorate officers and committees/working groups.

Table 7

Strategic Services: Expenditure 2024/25

Item by section	National Park £	Navigation £	Consolidated £
Development Management	462,455	5,126	467,580
Strategy and Projects	286,183	29,287	315,470
Biodiversity	8,520	0	8,520
Communications	285,319	96,141	381,460
Visitor Services	133,637	202,523	336,160
Human Resources	91,442	84,408	175,850
Volunteers	61,043	22,577	83,620
Strategic Services Management and Admin	98,056	42,024	140,080
Total	1,434,554	482,086	1,916,640

Appendix 1 – Guiding strategies

The Broads Plan is the key partnership strategy that sets the long-term vision and objectives for the Broads. Under this high-level plan sit more detailed guiding strategies, which generally focus on a single theme and cover a short-term period. Table 8 shows the status of those strategies for the Broads where the Broads Authority is a lead or key delivery partner.

Read our strategies here: www.broads-authority.gov.uk/about-us/how-we-work/strategy

Table 8

Guiding strategies

Strategy and scope	Lead	BA contact	Status
<p>Broads Plan</p> <p>Key partnership management plan for the Broads</p>	Broads Authority	Director of Strategic Services	Adopted September 2022 Review date: 2027
<p>Local Plan for the Broads</p> <p>Spatial planning policy used in determining planning applications within the Broads Executive Area</p>	Broads Authority	Planning Policy Officer	Adopted May 2019. Review date: 2024 for adoption in 2026 (estimated)
<p>Broads Biodiversity & Water Strategy</p> <p>Implementing the Biodiversity 2020 Strategy in the Broads</p>	Broads Biodiversity Group	Environment Policy Adviser	Adopted May 2019. 5-year action plan to 2024. Review has started (“Broads Nature Recovery Strategy”).
<p>Broadland Rivers Catchment Plan</p> <p>Managing water quality and quantity in the catchment</p>	Broadland Catchment Partnership	Catchment Partnership Officer	Adopted 2014. Action plan under ongoing review.
<p>Climate Change Action Plan</p> <p>Reducing our carbon footprint towards net zero.</p>	Broads Authority	Carbon Reduction Project Manager	Adopted 2022.
<p>Waterways Management Strategy</p> <p>Managing the Broads waterways, and prioritisation of the maintenance requirements and programmes</p>	Broads Authority	Head of Construction, Maintenance & Ecology	Adopted 2021. 2022-27 Action Plan
<p>Education Strategy for the Broads</p>	Broads Environmental	Education Officer	Adopted 2023.

Strategy and scope	Lead	BA contact	Status
Formal environmental education and wider outreach in the Broads	Education Network		5-year action plan in place.
Integrated Access Strategy for the Broads Improving access facilities and links to and between land and water in the Broads, and wider access	Broads Local Access Forum	Waterways & Recreation Officer	Adopted 2019 Rolling 3-year action plan in place. Currently under review. Due to be adopted March 2024.
Tourism Strategy and Destination Management Plan Promoting and managing tourism within the Broads and wider 'area of tourism influence'	Broads Tourism	Head of Comms	Adopted 2016. 5-year action plan (extended to 2023) Currently under review. Due to be adopted May 2024.
Volunteer Strategy for the Broads Promotion, recruitment, training and administration of BA Volunteer Service	Broads Authority	Volunteer Coordinator	Adopted 2022. 5-year action plan in place (2023-28). Review date: 2028
BA Financial Strategy Managing the use of the BA's financial resources	Broads Authority	Director of Finance	3-year rolling strategy adopted annually in January

Appendix 2 – Progress against Directorate work plans 2023/24

Key 1

Progress status in tables 9 to 11

Progress	Details
Good	Progressed to agreed schedule or ongoing routine, no problems identified
Completed	Fixed term project, completed
Some	Some progress, delays or challenges in delivery
Not achieved or withdrawn	Work did not proceed

Table 9

Finance and Support Services Directorate: Progress against work plan 2023/24

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (explanatory note)
FD1	Strategic planning and governance	Working with the Monitoring Officer prioritise and timetable the implementation of the recommendations from external review into the independent complaint.	All recommendations for the Authority completed.
FD2	Strategic planning and governance	Produce Annual Governance Statement and Code of Corporate Governance; monitor and update Corporate/Directorate Risk Registers, monitor and update the strategic priorities.	All completed.
FD3	Strategic planning and governance	Provide admin support to CEO, Chairs and Authority members, incl. servicing of committees, member training and allowances.	Good
FD4	Financial Services	Provide financial planning and administration service, incl.: 3-year Financial Strategy, end of year accounts, monthly financial monitoring reports, internal & external audits, Govt returns for DLUHC/ CIPFA/ HMRC, Treasury Management; annual insurance renewal.	Good

FD5	Financial Services	<p>(BA strategic priority)</p> <p>Review additional savings and income generation opportunities to reduce pressure on the budget.</p> <p>Project manage the downsizing of head office.</p>	<p>Ongoing. Small scale savings made, and surplus budget agreed by BA 26/01/24.</p> <p>Some, Lease negotiations ongoing with progress on clearing office space.</p>
FD6	Development at key sites, asset management	Monitor Authority-owned assets, incl. negotiations of leases, additions and disposals; maintain assets database.	Some
FD7	ICT	Provide ICT support service. Deliver priority projects in corporate ICT plans, including supporting the downsizing of the head office.	Good
FD8	ICT	<p>(BA strategic priority)</p> <p>Progress tolls system project by developing timetable and specification by May 2023.</p>	Some, work has been undertaken to check the feasibility of upgrading internal system to the cloud.
FD9	Tolls	Collect and process toll income and prepare potential prosecutions.	Good
FD10	Capacity building (UK National Parks) [F5]	Support National Park Partnerships	Close working has continued. NPP has been given substantial funding by Defra to expend its operations.
FD11	Capacity building (Broads Authority) (F5)	Explore further opportunities/mechanisms for contracting services to support National Park and Navigation purposes.	Legal advice has confirmed that without primary legislation the scope is limited.

Table 10

Operations Directorate: Progress against work plan 2023/24

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (explanatory note)
OD1	Broads Authority operations carbon neutral by 2030 [A2]	(BA strategic priority) Procurement of five fully electric vehicles to replace older diesel vehicles	Good. New electric vehicles purchased and in use
OD2	Restore, maintain and enhance lakes and use monitoring evidence [B1]	Carry out hydroacoustic and species surveys of water plants in Broads waterbodies, as per the survey prioritisation criteria detailed in the Annual Monitoring Reports Water conservation reports (broads-authority.gov.uk)	Good. Routine winter surveys complete.
OD3	Fen & marsh management [B3]	(BA strategic priority) Utilising staff, plant, equipment, volunteers and contractors, deliver the annual fen management work programme across the 20 fen and marsh sites the Authority directly manages for biodiversity. This includes the newly acquired Hulver Ground fen site in the Ant Valley	Good progress. Prolonged high water levels have meant some fen sites not accessed before end October 2023 may have to be deferred to next year. Earlier programming in the autumn for fen mowing is now essential
OD4	Horseley Wetland Demonstration site [B2, B3]	(BA strategic priority) Maintain the Horseley Wetland site to maximise benefits of carbon capture and water quality improvements	Good
OD5	Invasive non-native species control [B4]	Continue control and eradication plans for American mink and giant hogweed across the Broads and swamp stoncrop at Snipe Marsh adjacent to How Hill NNR.	Good progress on mink and giant hogweed control. Swamp stoncrop remains difficult to

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (explanatory note)
			control at individual locations and across the Broads landscape
OD6	Implement and monitor management regimes for priority species [B4]	Carry out species surveys of water plants in main river stretches managed for navigational purposes	Good. All routine surveys completed
OD8	Annual Dredge Programme [C1]	The 2023/24 Priority dredging areas are River Waveney (Oulton Broad) River Ant (priority areas between Stalham and Barton Turf), River Bure (Wroxham Viaduct to Belaugh), River Bure (plough dredge Tar Works Rd to Vauxhall Bridge)	Good. Projects completed with some targets exceeded.
OD9	Annual Dredge Programme [C1]	Restoration and on-going maintenance of sediment re-use sites from previous dredging campaigns at Hickling Broad and Hardley Flood.	On-going routine work.
OD10	Develop good practice for sediment re-use [C1]	Working in partnership with key organisations (AINA, EA and Canals and Rivers Trust) develop and share best practice and legislation for the re-use of dredging sediments.	On-going discussions and seeking opportunities for sharing best practice
OD11	Maintain Navigation Access [C2]	Assist Network Rail plan and prioritise refurbishment plans for Somerleyton, Reedham & Oulton swing Bridges. Work with other bridge operators to ensure bridges open to allow access and opening information is shared to navigators.	Network Rails Contractor's plans changed due to Possession agreements not being agreed by all parties. Ancillary works have continued whilst new Possession dates are agreed. The Authority

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (explanatory note)
			continues to support and assist where required.
OD12	Develop access opportunities for various craft [C2]	Through the review of the Integrated Access Strategy, develop approaches to improve access for paddle sports such as trails, launching pontoons and low freeboard mooring opportunities. Canoeing, kayaking and paddleboarding (broads-authority.gov.uk)	Good. Paddlesports included as a priority in the refreshed Integrated Access Strategy
OD13	Bankside tree and scrub maintenance [C3]	A 5-year riverside tree and scrub management plan (2022 – 2027) has been developed, prioritising sections of riverbank using sailing intensity, safety, presence of moorings, width of channel and position of the river reach as the guiding criteria. Riverside tree and scrub management (broads-authority.gov.uk)	Good. 2023/24 work plan completed
OD14	Water Plant Management [C3]	Carry out annual water plant cutting in accordance with the criteria in the Waterways Management Strategy . Monitor the impact on water plant species, including distribution and abundance.	Good. 2023/24 work plan completed
OD15	Improve safety within Hire Boat industry [C4]	Ensure compliance to the latest revised version of the Hire Boat Code (April 2021), through licensing and auditing of Hire Boat operators.	Good
OD16	Safety Signage [C4]	Manage and maintain navigational aids, carry out regular infrastructure inspections, identify works and agree annual repair schedules.	Good
OD17	Safety Management	Consistently apply byelaws and other powers to ensure safe use of the Broads by all water users including water skiing,	Good

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (explanatory note)
	[C4]	power boat racing, wild swimming and paddle sports. Ensure compliance against existing agreements in place to promote safe use and develop new ones where issues arise.	
OD18	Broads Authority Ranger Safety Provision [C4]	Through ranger patrolling, events, training and guidance, promote and improve waterways all recreational user safety and security.	Good
OD19	Development at key sites [E1]	Progress repiling of the river edge at Hoveton Riverside Park and develop a partnership approach for the on-going maintenance of the site. Develop project plan for Acle Bridge visitor facilities (toilets, showers etc.)	Development plans at Hoveton stalled due to lack of funding, but funding has been agreed by the Authority for 2024/25 to progress key constructions works needed. Acle Bridge development plans have been deferred until the outcomes of potential development plans across the river are determined.
OD20	Integrated physical access network and riverside facilities [E1]	Review the Broads Integrated Access Strategy and implement the annual action plan, incl. BA-led projects.	Good. Consultations completed and final approval set for March 2024 Broads Authority meeting

Table 11

Strategic Services Directorate: Progress against work plan 2023/24

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (Explanatory note)
SD1	Climate change planning incl. flood risk management [A1]	(BA strategic priority) Implement next steps of the Broadland Futures Initiative programme, including the development of the modelling which is expected in 2024.	Good
SD2	Climate change planning incl. flood risk management [A2, A3]	(BA strategic priority) Implement agreed actions in the Authority’s Climate Change Action Plan as presented to members in December 2022. Monitor and report progress towards carbon neutrality in the BA operations.	Some Options for funding the Electrifying the Broads Pilot project were explored. Unfortunately, viable funding options have not yet been identified.
SD3	Strategy and project planning [B3]	(BA strategic priority) Coordinate and implement with partners the Broads Peat project, funded through the Nature for Climate Peatland Grant Scheme (NCPGS), to agreed schedule.	Completed
SD4	Strategy and project planning [B3]	Prepare legacy of the Broads Peat project about wetland restoration as a tool for nature-based solutions, including carbon finance and Paludiculture exploration.	Completed Successful follow-up bids FibreBroads and Buttle restoration as well as working with farmers and their advisers on peat restoration under ELM schemes
SD5	Biodiversity and agriculture [B1, B2, B3, B4, B5]	Update and continue to implement the Broads Biodiversity & Water Strategy (BBWS) Action Plan (Broads Biodiversity Partnership BBP).	Good BBP has monitored 62 ‘complete’ and ‘on track’ projects in the BBWS Action Plan, 4 projects

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (Explanatory note)
			have been 'changed or are incomplete'. Members Biodiversity Workshop held in summer 2023
SD6	Biodiversity and agriculture [various]	(BA strategic priority) Run the Farming in Protected Landscape programme and support the Broads and Norfolk Coast Land Management Board to allocate funding.	Good
SD7	Broadland Rivers Catchment Plan [B2 and others]	Implement small-scale local interventions and river enhancement projects across catchment.	Good
SD8	Biodiversity and agriculture [B2, B3]	Deliver the next steps of the Horsey water filtration and wet farming demonstration project.	Good Planting, monitoring and engagement funded by FibreBroads until March 2025
SD9	Priority species and invasive non-native species management [B4]	Support agreed species management priority action, including mink and floating pennywort control.	Good List of Broads priority species agreed with NE. Supported development of an Important Invertebrate Area for the Broads. FiPL has funded habitat enhancement for rare breeding bird and anti-predator electric fencing, training as part of the Big Farmland Bird Count and supported fen management projects. Surveyed bittern, swallowtail butterfly, fen, and water plants in

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (Explanatory note)
			key areas. Investigated Fen Raft Spider translocation beyond the Broads. Supported <i>N. pipistrelle</i> (bat) maternity roosts and migration monitoring. Helped set up the first comprehensive deer thermal drone survey across NE Norfolk. Floating pennywort control. Supported control of mink (Waterlife Recovery East).
SD10	Communications [E1, E2, E3]	Promote Broads National Park through branding guidelines and action plan; manage Authority's events programme, PR and media engagement, incl. support to key partnership projects. Review options to reuse the pillars used at the Norwich forum outdoor exhibition space.	Good Suite of branding, materials, narrative and guides produced and available. Events programme updated annually. These are mostly externally organised events with the Authority attending. Small scale BA events are also organised with booking through Eventbrite. Pillar display materials are currently in storage.
SD11	Communications [E3]	Operate Authority's information centres and yacht stations to provide a high standard of service to the public.	Good

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (Explanatory note)
SD12	Communications [A3, E2, E4, F5]	Prepare next version of the Tourism Strategy for adoption in 2024.	Good
SD13	Education [F3]	Implement Education Strategy annual action plan, incl. Broads Curriculum, work placements, award schemes and Water, Mills & Marshes activities. Adopt updated Education Strategy in 2023.	Good Completed
SD14	Development management [F4]	(BA strategic priority) Review of the Local Plan for the Broads for adoption in 2024 (estimated).	Good Broads' digital boundary published in November 2023
SD15	Development management [F4]	Provide high quality planning service, including determining applications to national targets, providing free pre-application advice, investigating alleged breaches of Planning & Listed Building Consent including condition and s106 monitoring, and resolving breaches of control; conduct annual Customer Satisfaction Survey.	Good
SD16	Development management	Engage with District Councils on Land Registry changes to ensure records are accurate.	Good
SD17	Landscape Character and Historic Asset Management [D3]	Review and adopt Conservation Area Appraisals for Halvergate and Tunstall. Commence work on next Conservation Area Appraisal.	Completed

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (Explanatory note)
SD18	Landscape Character and Historic Asset Management [D2, F1, F2]	Implement Water, Mills and Marshes (WMM) 'Land of the Windmills' programme to agreed partnership schedules. As part of the legacy of WMM, look for external funding to implement Norfolk Landscapes for Wellbeing.	Completed Good
SD19	Landscape Character and Historic Asset Management [D1, F4]	Produce a Design Guide for the Broads.	Good
SD20	Undergrounding wires programme [D4]	Through the Steering Group, promote the implementation of undergrounding wires projects, funded by UK Power Networks.	Some Stage 1 approval for a major scheme
SD21	Volunteer Service [F2]	Implement Volunteer Strategy annual action plan, including the roll-out of modular training programme, Authority and local community project support, promotional and celebration events; recruitment of new volunteers as required.	Good
SD22	Human Resources	Provide routine HR support services to the Authority's staff, including payroll and pension management; support flexible working opportunities through HR policy and recruitment; implement Equality Working Group actions; provide support for recruitment needs, including annual intake of apprentices; review and update HR policies as appropriate.	Good Procurement for new payroll provider complete, including a solution for the loss in November 2023 of the Authority's HR system.

Ref	Work area [Broads Plan refs]	Planned priority actions 2023/24	Progress status (Explanatory note)
SD23	Strategic Services administration	Provide administrative support to directorate officers and committees/working groups.	Good

[End of document]

Broads Authority

15 March 2024

Agenda item number 10

Financial performance and direction

Report by Director of Finance

Purpose

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

Broads Plan context

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

Recommended decision

To note the income and expenditure figures and the prudential indicators in paragraph 6.1.

To adopt the updated earmarked reserves strategy for 2024/25 to 2026/27.

Contents

1.	Introduction	2
2.	Overview of actual income and expenditure	2
3.	Latest available budget	4
4.	Overview of forecast outturn 2023/24	5
5.	Earmarked Reserves	5
6.	Prudential Indicators	7
7.	Conclusion	7
	Appendix 1 – Consolidated actual income and expenditure charts to 31 January 2024	9
	Appendix 2 – Financial monitor: Consolidated income and expenditure 2023/24	11
	Appendix 3 - Earmarked reserves strategy 2023/24 to 2025/26	20

1. Introduction

1.1. This report covers three items: the Consolidated Income and Expenditure from 1 April to 31 January 2024, the updated earmarked reserves strategy for 2024/25 and the quarter three prudential indicators for 2023/24.

2. Overview of actual income and expenditure

Table 1

Actual consolidated income and expenditure by directorate to 31 January 2024

Directorate	Profiled latest available budget £	Actual income and expenditure £	Actual variance £
Income	(7,771,805)	(7,965,703)	+193,898
Operations	4,132,847	3,644,073	+488,414
Strategic Services	1,404,098	1,554,856	-150,759
Chief Executive	1,964,780	1,988,487	-23,707
Projects, Corporate Items and Contributions from Earmarked Reserves	(899,170)	(402,988)	-496,182
Net (Surplus) / Deficit	(1,169,610)	(1,181,274)	+11,664

2.1. Core navigation income is below the profiled budget at the end of month ten. The overall position as at 31 January 2024 is a favourable variance of £11,664 or a 1.0% difference from the profiled LAB. This is principally due to:

- An overall favourable variance of £193,898 within income:
 - National Park grant is £150,000 above the profiled budget due to the previously capital grant unapplied for Hulver Ground has been released to fund the purchase.
 - Hire Craft Tolls is £9,052 below the profiled budget.
 - Private Craft Tolls is £70,498 below the profiled budget.
 - Short Visit and Other Tolls is £7,020 above the profiled budget.
 - Investment income is £116,428 above the profiled budget.
- An underspend within Operations relating to:

- Equipment, Vehicles & Vessels is over the profiled budget by £13,116 due to urgent repairs on the concrete pump and an overspend on fuel. This is partially offset by the delays in expenditure from earmarked reserves.
- Land Management is under the profiled budget by £41,956 due to receiving the majority of the RPA income.
- Practical Maintenance is under the profiled budget by £240,240 partly due to electricity charges and usage not being as high as predicted and delays in expenditure from earmarked reserves. In addition, a grant has been received for the installation of electric charging points, the expenditure has yet to take place. Work at Hoveton Riverside Park has also been deferred until 2024/25.
- Ranger Services is under the profiled budget by £23,656 due to an underspend in Salaries.
- Premises is under the profiled budget by £76,403 due to delays in expenditure at the Dockyard from the earmarked reserves.
- Project Funding is under the profiled budget by £97,487 due to delays in expenditure on Yare House downsizing. The balance will be transferred to the earmarked reserves at the end of the 2024/25 as agreed by the Broads Authority 26/01/24.
- An overspend within Strategic Services relating to:
 - Development Management is under the profiled budget by £12,020 due to underspends in Consultancy fees.
 - Strategy and Project Salaries is over the profiled budget by £135,461 which is primarily due to a delay in the FiPL income from DEFRA, which is expected to be received in March 2024.
 - Communications is under the profiled budget by £27,812 due to receiving additional grant income from Forest Holidays, Green Pathways and Rails, Trails and Sails.
 - Visitor Centres and Yacht Stations is over the profiled budget by £64,299 which is due to a decrease in mooring income being less than budgeted and the lease at Reedham Quay not being finalised so charging this season could not commence.
- An overspend within Finance and Support Services relating to:
 - National Park Grant is over the profiled budget due to the delayed purchase of Hulver Ground, which is offset with additional National Park Grant income.
 - Legal is over the profiled budget by £69,547 due to increased costs for Reedham Quay, Monitoring Officer recharges and increased prosecution costs.

- Asset Management is under the profiled budget by £29,416 due to budget from earmarked reserves being spent later than originally planned.
- Premises Head Office is under the profiled budget by £109,764 due to a delay in budget from earmarked reserves being spent on the Yare house reduction.
- ICT is under the profiled budget by £31,644 due to an underspend in Computer Hardware and budget from earmarked reserves being spent later than originally planned.
- An adverse variance within earmarked reserves relating to:
 - Medium Term Planning is under the profiled budget due to a delay in the Yare House downsize taking place.
 - Premises is under the profiled budget due to delays on Dockyard expenditure.
 - Property is under the profiled budget due to works at Hoveton Riverside Park not going ahead this year and being transferred to 2024/25.
 - Catchment Partnership is above the profiled budget due to a delay in receiving income
 - Computer Software is under the profiled budget due to delays in the toll system replacement project.
 - Upper Thurne is under the profiled budget due to delays on expenditure.
 - UK Communications Team is under the profiled budget to the additional income received for the extension.

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 2023/24. The LAB is based on the original budget for the year, with adjustments for known and approved budget changes such as carry-forwards and budget virements. Full details of movements from the original budget are set out in Appendix 2.

Table 2

Adjustments to consolidated LAB

Item	Authorisation reference	Amount £
Original budget 2018/19 – deficit	Broads Authority 20/01/23 Agenda item number 11	18,222
LAB as at 31 January 2024	n/a	18,222

4. Overview of forecast outturn 2023/24

- 4.1. Budget holders have been asked to comment on the expected income and expenditure at the end of the financial year in respect of all budget lines for which they are responsible.
- 4.2. A summary of these adjustments is given in the table below:

Table 3

Adjustments to Forecast Outturn

Item	Amount £
Forecast outturn deficit per LAB	18,222
Previously reported 26/01/24	23,950
Increase to Hire Craft Tolls	(1,166)
Increase to Private Craft Tolls	(5,309)
Increase to Investment Income	(10,000)
Staff recharges to externally funded projects	(9,938)
Decrease to climate change expenditure	(6,000)
Increased legal fees	30,000
Forecast outturn deficit as at 31 January 2024	39,759

5. Earmarked Reserves

- 5.1. As in previous years, the Authority's contributions to the reserves have all been made in full at the end of quarter one. This has resulted in some reserves showing increased balances. These will reduce as planned purchases take place throughout the year.
- 5.2. Items funded from the Property Reserve include the deposit for the replacement hut at Reedham Quay less the income from land rental at Oulton Broad. The Plant, Vessels and Equipment reserve has funded six new vehicles and presale inspection on a crane. The Premises Reserve has funded the architect and QS fees for the Yare House alterations. The Heritage Lottery Fund, Catchment Project, CANAPE, UK Communications and Match Funding contains the income and expenditure relating to those projects. The Medium-Term Planning reserve has funded the additional expenditure for the delayed reconfiguration of Yare House and External Funding & Partnership working.

Table 4

Consolidated earmarked reserves

Reserve name	Balance at 1 April 2023 £	In-year movements £	Current reserve balance £
Property	(936,361)	(72,796)	(1,009,157)
Plant, Vessels and Equipment	(635,878)	77,980	(557,898)
Premises	(376,578)	(28,613)	(405,191)
Planning Delivery Grant	(261,209)	0	(261,209)
Upper Thurne Enhancement	(213,533)	(21,000)	(234,533)
HLF	(171,017)	239,205	68,188
Catchment Partnership	(84,887)	5,827	(79,060)
CANAPE	(463,385)	19,528	(443,857)
Computer Software	(152,592)	(20,000)	(172,592)
UK Communications	(4,820)	1,120	(3,700)
Match Funding (EXPERIENCE)	(17,466)	15,874	(1,592)
Medium-Term Planning	(449,623)	82,504	(367,119)
Total	(3,767,349)	299,629	(3,467,720)

- 5.3. Appendix 3 contains the updated earmarked strategy for the period 2024/25 to 2026/27, with details of actual until the end of January 2024 and the forecast for the end of 2023/24. These amendments are where projects have been delayed in 2023/24 and additional expenditure required for 2024/25 for the local plan.
- 5.4. Expenditure on the IT tolls replacement system will not be spent in 2023/24 and this has been transferred to 2024/25 when it is planned for the contractors to update the system to the cloud. Plans to re-pile 55m² of the old frontage at the Dockyard have also been deferred until 2025/26 to enable staff to develop their piling skills on these larger heavier piles to reduce the costs. Costs have also been saved on the installation of electric charging points at Potter Heigham in 2023/24.
- 5.5. The impact of these amendments when compared to strategy presented to members as part of the budget on 24 January 2024 is that closing 2023/24 earmarked reserve balances will increase by £101,263. The addition of the local plan costs (£20,500) in 2024/25 provides a forecast closing balance of £1,836,061. This may increase further if the capital grant from DEFRA is confirmed. The strategy assumes that until confirmation is received these will continue to be funded from the earmarked reserves. None of

these adjustments impact the revenue surplus of £129,405 (£14,751 National Park and £114,294 Navigation) agreed by members in January.

6. Prudential Indicators

- 6.1. The Capital, Treasury and Investment Strategy 2023/24, approved 17 March 2023, included the key prudential indicators necessary for an authority that has borrowing. The prudential indicators are designed to support and record local decision making in a publicly accountable manner. At the beginning of each year, estimates for the prudential indicators are set and agreed by members. In the past actual indicators were compared to the estimates once the annual accounts are produced in May each year. The updated code requires these prudential indicators to be reported quarterly and are set out in table 5 below.

Table 5

Prudential Indicators 2023/24

Prudential Indicator	Opening 01/04/23 £	Estimate 31/03/24 £	Q3 Actual £
Capital expenditure	0	350,000	418,272
Authorised limit for external debt	500,000	500,000	500,000
Operational Boundary	400,000	400,000	400,000
Capital Financing Requirement	127,140	91,648	98,898
Debt balance	129,499	94,008	101,258

- 6.2. Members will notice from the table that capital expenditure in quarter three has exceeded the estimate included in the 2023/24 strategy. This is caused by the land purchase of Hulver Ground which was expected to be completed in 2022/23 when the strategy was drafted. As the purchase has been funded by the capital grant received from DEFRA this no impact on the debt limits or financing requirement.

7. Conclusion

- 7.1. The forecast position for the year suggests a surplus within the National Park and a deficit within the Navigation budget. This would result in a National Park Reserve balance of approximately £691,000 and a Navigation Reserve balance of £491,000 at the end of 2023/24 (before any year-end adjustments). This would mean that both reserves would be above the recommended levels, with National Park at 19.1% and Navigation at 11.1%. Year-end transfers of interest to the earmarked reserves and closure of the CANAPE reserve mean it will rise to approximately 23.0% and 12.0%. This will be highly dependent on the level of interest received.

Author: Emma Krelle and Ellie Richards

Date of report: 29 February 2024

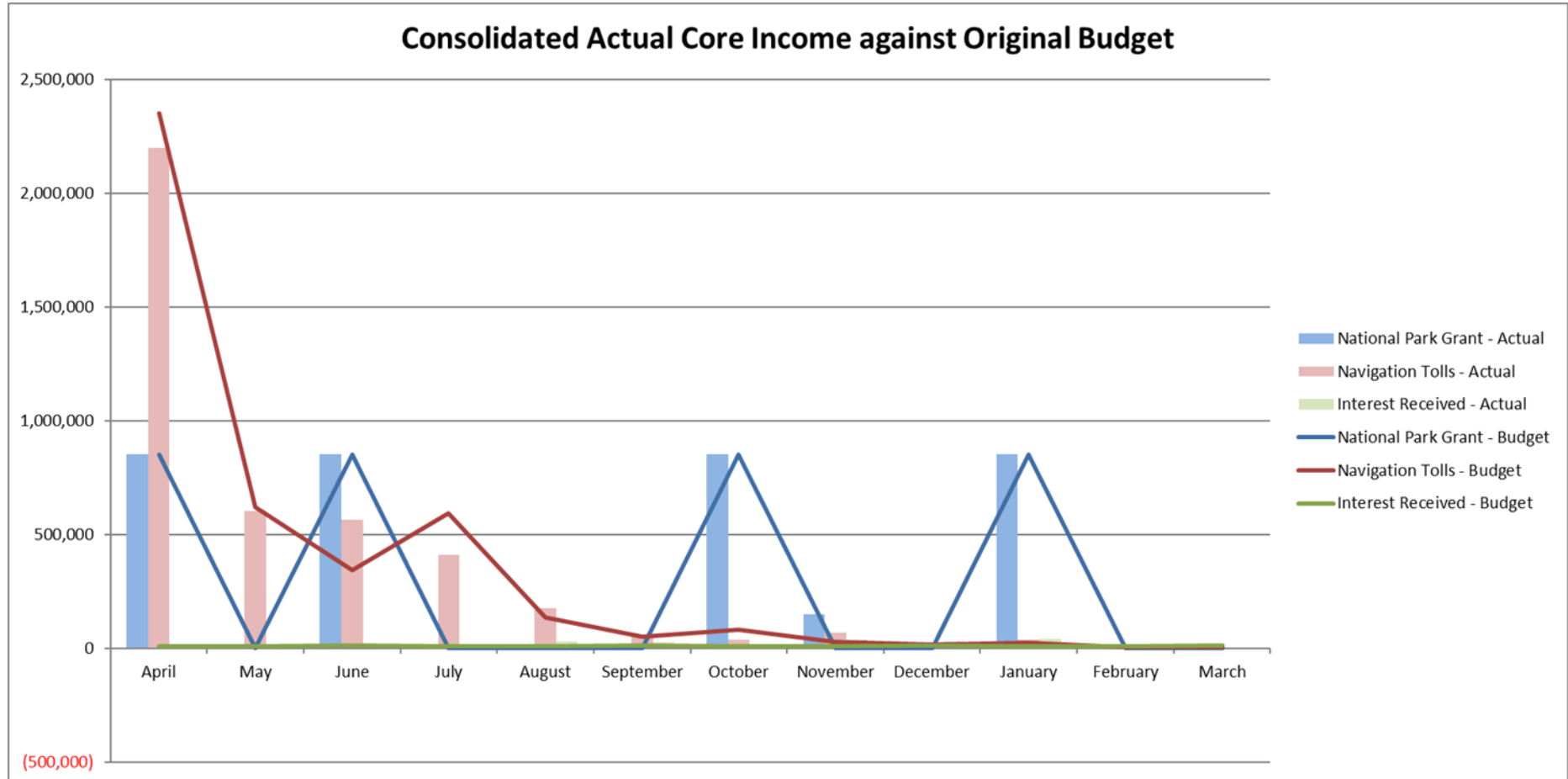
[Broads Plan](#) strategic objectives: All

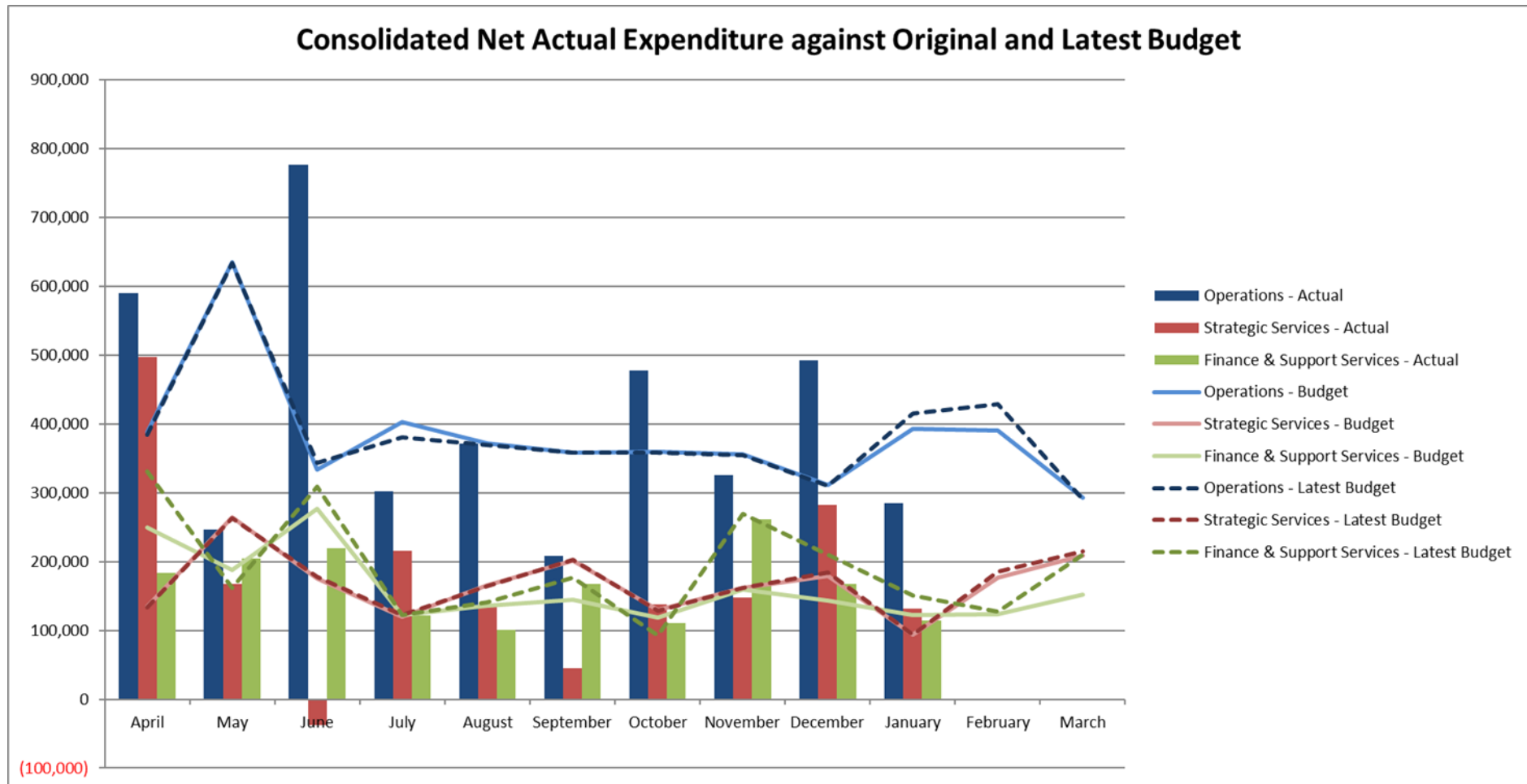
Appendix 1 – Consolidated actual income and expenditure charts to 31 January 2024

Appendix 2 – Financial monitor: Consolidated income and expenditure 2023/24

Appendix 3 – Earmarked reserves 2023/24 to 2026/27

Appendix 1 – Consolidated actual income and expenditure charts to 31 January 2024





Appendix 2 – Financial monitor: Consolidated income and expenditure 2023/24

Table 1

Income

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
Total Income	(7,803,688)	0	(7,803,688)	(8,030,587)	226,899
National Park Grant	(3,414,078)	0	(3,414,078)	(3,564,078)	150,000
Hire Craft Tolls	(1,333,000)	0	(1,333,000)	(1,323,947)	-9,053
Private Craft Tolls	(2,844,000)	0	(2,844,000)	(2,774,952)	-69,048
Short Visit Tolls	(55,000)	0	(55,000)	(55,000)	0
Other Toll Income	(32,610)	0	(32,610)	(32,610)	0
Interest	(125,000)	0	(125,000)	(280,000)	155,000

Table 2
Operations

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
Total Operations	4,861,285	35,100	4,896,385	4,700,692	195,693
Construction and Maintenance Salaries	1,549,230	0	1,549,230	1,570,557	-21,327
Salaries	1,549,230	0	1,549,230	1,574,610	-25,380
Expenditure	0	0	0	(4,053)	4,053
Equipment, Vehicles & Vessels	769,670	0	769,670	769,670	0
Income	(1,000)	0	(1,000)	(1,000)	0
Expenditure	770,670	0	770,670	770,670	0
Water Management	88,700	0	88,700	88,700	0
Expenditure	88,700	0	88,700	88,700	0
Land Management	(31,145)	0	(31,145)	(32,145)	1,000
Income	(87,500)	0	(87,500)	(87,500)	0
Expenditure	56,355	0	56,355	55,355	1,000
Practical Maintenance	592,475	0	592,475	442,475	150,000
Income	(56,185)	0	(56,185)	(56,185)	0
Expenditure	648,660	0	648,660	498,660	150,000
Waterways and Recreation Strategy	55,920	0	55,920	54,380	1,540

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
Income	0	0	0	0	0
Salaries	47,920	0	47,920	46,380	1,540
Expenditure	8,000	0	8,000	8,000	0
Ranger Services	1,117,940	32,050	1,149,990	1,165,800	-15,810
Income	0	0	0	0	0
Salaries	986,990	0	986,990	1,002,800	-15,810
Expenditure	130,700	32,050	162,750	162,750	0
Pension Payments	250	0	250	250	0
Safety	143,315	3,050	146,365	146,385	-20
Income	(500)	0	(500)	(500)	0
Salaries	87,870	0	87,870	87,890	-20
Expenditure	55,945	3,050	58,995	58,995	0
Premises	294,450	0	294,450	214,450	80,000
Income	(2,600)	0	(2,600)	(2,600)	0
Expenditure	297,050	0	297,050	217,050	80,000
Project Funding	130,600	0	130,600	130,600	0
Expenditure	118,100	0	118,100	118,100	0
Pension Payments	12,500	0	12,500	12,500	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast outturn variance (Consolidated) £
Operations Management and Administration	150,130	0	150,130	149,820	310
Salaries	144,030	0	144,030	143,720	310
Expenditure	6,100	0	6,100	6,100	0

Table 3
Strategic Services

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Total Strategic Services	1,722,479	43,167	1,765,646	1,773,158	-7,512
Development Management	419,510	14,000	433,510	434,830	-1,320
Income	(87,500)	0	(87,500)	(90,500)	3,000
Salaries	459,380	0	459,380	471,920	-12,540
Expenditure	42,930	14,000	56,930	48,710	8,220
Pension Payments	4,700	0	4,700	4,700	0
Strategy and Projects Salaries	264,590	7,478	272,068	243,393	28,675
Income	(209,000)	0	(209,000)	(401,833)	192,833
Salaries	215,230	21,478	236,708	301,650	-64,942

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Expenditure	258,360	(14,000)	244,360	343,576	-99,216
Biodiversity Strategy	9,300	0	9,300	20,988	-11,688
Expenditure	9,300	0	9,300	20,988	-11,688
Human Resources	161,810	(3,050)	158,760	158,900	-140
Salaries	102,110	0	102,110	102,250	-140
Expenditure	59,700	(3,050)	56,650	56,650	0
Volunteers	75,360	0	75,360	75,950	-590
Salaries	61,860	0	61,860	62,450	-590
Expenditure	13,500	0	13,500	13,500	0
Communications	393,974	0	393,974	427,154	-33,180
Income	(250)	0	(250)	(49,895)	49,645
Salaries	312,910	0	312,910	346,090	-33,180
Expenditure	81,314	0	81,314	130,959	-49,645
Visitor Centres and Yacht Stations	265,175	24,739	289,914	284,704	5,210
Income	(306,550)	0	(306,550)	(306,550)	0
Salaries	444,070	0	444,070	438,860	5,210
Expenditure	127,655	24,739	152,394	152,394	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Strategic Services Management and Administration	132,760	0	132,760	127,239	5,521
Salaries	130,260	0	130,260	129,960	300
Expenditure	2,500	0	2,500	(2,721)	5,221
Strategy and Projects	0	0	0	0	0
Expenditure	0	0	0	0	0

Table 4

Finance & Support Services

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Total Finance & Support Services	1,937,520	364,056	2,301,576	2,523,174	-221,598
National Park Grant	0	0	0	150,000	-150,000
Expenditure	0	0	0	150,000	-150,000
Legal	104,000	0	104,000	164,000	-60,000
Income	(6,000)	0	(6,000)	(6,000)	0
Expenditure	110,000	0	110,000	170,000	-60,000
Governance	245,350	0	245,350	241,250	4,100

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Salaries	185,750	0	185,750	185,450	300
Expenditure	59,600	0	59,600	55,800	3,800
Chief Executive	133,060	0	133,060	130,786	2,274
Salaries	132,060	0	132,060	130,600	1,460
Expenditure	1,000	0	1,000	186	814
Asset Management	153,880	0	153,880	146,100	7,780
Income	(24,300)	0	(24,300)	(24,300)	0
Salaries	53,320	0	53,320	53,740	-420
Expenditure	124,860	0	124,860	116,660	8,200
Premises – Head Office	161,940	364,056	525,996	525,996	0
Expenditure	161,940	364,056	525,996	525,996	0
Finance and Insurance	495,510	0	495,510	507,850	-12,340
Income	0	0	0	-10,000	10,000
Salaries	268,010	0	268,010	268,200	-190
Expenditure	227,500	0	227,500	249,650	-22,150
Collection of Tolls	208,680	0	208,680	210,930	-2,250
Salaries	198,080	0	198,080	200,330	-2,250
Expenditure	10,600	0	10,600	10,600	0

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
ICT	435,100	0	435,100	446,262	-11,162
Salaries	224,000	0	224,000	235,520	-11,520
Expenditure	211,100	0	211,100	210,742	358

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) £
Total Projects and Corporate Items	28,625	0	28,625	18,405	10,220
Partnerships / HLF	21,925	0	21,925	11,705	10,220
Income	(91,535)	0	(91,535)	(91,535)	0
Salaries	96,460	0	96,460	86,240	10,220
Expenditure	17,000	0	17,000	17,000	0
Corporate Items	6,700	0	6,700	6,700	0
Expenditure	6,700	0	6,700	6,700	0

Table 6

Contributions from earmarked reserves

Row labels	Original budget (Consolidated) £	Budget adjustments (Consolidated) £	Latest available budget (Consolidated) £	Forecast outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Total Contributions from Earmarked Reserves	(727,999)	(442,323)	(1,170,322)	(945,082)	-225,240
Earmarked Reserves	(727,999)	(442,323)	(1,170,322)	(945,082)	-225,240
Expenditure	(727,999)	(442,323)	(1,170,322)	(945,082)	-225,240

Table 7

Net (Surplus) / Deficit

Row labels	Original Budget (Consolidated) £	Budget Adjustments (Consolidated) £	Latest Available Budget (Consolidated) £	Forecast Outturn (Consolidated) £	Forecast Outturn Variance (Consolidated) £
Grand Total	18,222	0	18,222	39,759	-21,537

Appendix 3 – Earmarked reserves 2023/24 to 2026/27 v2

Year	Earmarked Reserves	Property Reserve - National Park	Property Reserve - Navigation	Property Reserve - TOTAL	Plant, Vessels and Equipment Reserve - National Park	Plant, Vessels and Equipment Reserve - Navigation	Plant, Vessels and Equipment Reserve - TOTAL	Premises Reserve - National Park	Premises Reserve - Navigation	Premises Reserve - TOTAL	Other Earmarked Reserves - National Park	Other Earmarked Reserves - Navigation	Other Earmarked Reserves - TOTAL	HIF	CANAPE	Total Earmarked Reserves - National Park	Total Earmarked Reserves - Navigation	GRAND TOTAL Earmarked Reserves
	Actual Balance 01 April 2023 (incl interest)	(421,967)	(514,394)	(936,361)	(153,571)	(482,307)	(635,878)	(212,285)	(164,294)	(376,578)	(1,073,525)	(110,605)	(1,184,130)	(171,017)	(463,385)	(2,264,057)	(1,503,292)	(3,767,349)
	Contributions to Reserves to 31/01/2024																	
2023/24	VE5000451 Vessels and Equipment (VES000451)	0	0	0	(27,600)	(64,400)	(92,000)	0	0	0	0	0	0			(27,600)	(64,400)	(92,000)
	VEH000451 Vehicles (VEH000451)	0	0	0	(11,400)	(26,600)	(38,000)	0	0	0	0	0	0			(11,400)	(26,600)	(38,000)
	MLK000451 Mutford Lock (MLK000451)	0	(25,000)	(25,000)	0	0	0	0	0	0	0	0	0			0	(25,000)	(25,000)
	MLK000552 Mutford Lock Rent (MLK000552)	0	(1,796)	(1,796)	0	0	0	0	0	0	0	0	0			0	(1,796)	(1,796)
	LAU000451 Launches (LAU000451)	0	0	0	0	(30,000)	(30,000)	0	0	0	0	0	0			0	(30,000)	(30,000)
	RAN000451 Ranger Vehicles (RAN000451)	0	0	0	(2,600)	(10,400)	(13,000)	0	0	0	0	0	0			(2,600)	(10,400)	(13,000)
	PRM009451 Dockyard Site (PRM009451)	0	0	0	0	0	0	(9,000)	(21,000)	(30,000)	0	0	0			(9,000)	(21,000)	(30,000)
	PCP000451 Pool Vehicles (PCP000451)	0	0	0	(10,050)	(4,950)	(15,000)	0	0	0	0	0	0			(10,050)	(4,950)	(15,000)
	PRM000451 Building repairs (PRM000451)	0	0	0	0	0	0	(16,200)	(6,300)	(22,500)	0	0	0			(16,200)	(6,300)	(22,500)
	SIM000451 Asset Management for Countryside sites (SIM000451)	(46,000)	0	(46,000)	0	0	0	0	0	0	0	0	0			(46,000)	0	(46,000)
	ICT000451 Computer Software (ICT000451)	0	0	0	0	0	0	0	0	0	(10,400)	(9,600)	(20,000)			(10,400)	(9,600)	(20,000)
	CAT000451 Catchment Partnership (CAT000451)	0	0	0	0	0	0	0	0	0	(24,263)	0	(24,263)			(24,263)	0	(24,263)
	VEH000552 Sale of old vehicles (VEH000552)	0	0	0	(2,430)	(5,670)	(8,100)	0	0	0	0	0	0			(2,430)	(5,670)	(8,100)
	CANXX552 CANAPE Income (CANXX552)	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	CAT000552 Catchment Partnership (CAT000552)	0	0	0	0	0	0	0	0	0	(7,495)	0	(7,495)	1,164		(7,495)	0	(7,495)
	HLFXX552 Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	0	0	0	0	0	0	0	0	(55,318)		(55,318)	0	(55,318)
	UKC000552 UK Communications Team (Income)	0	0	0	0	0	0	0	0	0	(33,895)	0	(33,895)			(33,895)	0	(33,895)
	UTE000552 Upper Thurne monies rec'd	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	UTE000451 Upper Thurne contribution to Reserve (Budget £21,000)	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)			(21,000)	0	(21,000)
	PCP000552 Pool Vehicles	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	VE5000552 Income from sales of Dockyard assets	0	0	0	(657)	(1,532)	(2,189)	0	0	0	0	0	0			(657)	(1,532)	(2,189)
	POL000451 Planning policy	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	ASS000451 Asset Management	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	RAN000552 Rangers income (Plug in grant)	0	0	0	(750)	(1,750)	(2,500)	0	0	0	0	0	0			(750)	(1,750)	(2,500)
	Contributions from Reserves to 31/01/2024																	
	VEH000450 Replacement of AO12 DWY & DWX (ordered in 22/23, delivery in 23/24), plus 3 other vehicles (VEH000450)	0	0	0	42,811	99,892	142,704	0	0	0	0	0	0			42,811	99,892	142,704
	VE5000450 Replacement Fen excavator, field shelter & pony trailer (VE5000450)	0	0	0	30,218	70,508	100,726	0	0	0	0	0	0			30,218	70,508	100,726
	RAN000450 Replacement of AO12 URF, AO12 TXV & AO12 URE(RAN000450)	0	0	0	10,602	24,737	35,339	0	0	0	0	0	0			10,602	24,737	35,339
	SIM000450 Site maintenance Hoveton Riverside Park £100k deferred from 22/23 (SIM000450)	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	PRM009450 Dockyard - solar panels (deferred from 22/23) and repile 55m2 edge (PRM009450)	0	0	0	0	0	0	1,121	2,615	3,736	0	0	0			1,121	2,615	3,736
	COM000450 EXPERIENCE grant expenditure NCC (COM000450)	0	0	0	0	0	0	0	0	0	15,874	0	15,874			15,874	0	15,874
	CAT000450 Catchment Partnership (CAT000450)	0	0	0	0	0	0	0	0	0	37,585	0	37,585			37,585	0	37,585
	HLFXX450 Heritage Lottery Fund costs (HLFXX450)	0	0	0	0	0	0	0	0	0	0	0	0	294,522		294,522	0	294,522
	CANXX450 CANAPE Expenditure (CANXX450)	0	0	0	0	0	0	0	0	0	0	0	0	18,364		9,182	9,182	18,364
	ICTNAV450 Tolls system (ICTNAV450)	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	UKC000450 UK Communications Team (UKC000450)	0	0	0	0	0	0	0	0	0	35,015	0	35,015			35,015	0	35,015
	YHT000450 Replacement shed at Reedham Quay	0	0	0	0	0	0	6,191	2,407	8,598	0	0	0			6,191	2,407	8,598
	SPS000450 Partnership & External Funding Manager costs from 1/11/23 for 2 years (SPS000450)	0	0	0	0	0	0	0	0	0	6,633	0	6,633			6,633	0	6,633
	YAH000450 Yare House dilapidations and moving costs (YAH000450)	0	0	0	0	0	0	11,553	0	11,553	68,261	0	68,261			79,814	0	79,814
	FIP000450 Farming in protective landscapes	0	0	0	0	0	0	0	0	0	7,610	0	7,610			7,610	0	7,610
	Actual Balance 31 January 2024	(467,967)	(541,189)	(1,009,157)	(125,427)	(432,472)	(557,898)	(218,620)	(186,571)	(405,191)	(999,600)	(120,205)	(1,119,805)	68,188	(443,857)	(1,965,355)	(1,502,365)	(3,467,720)
	Contributions to Reserves to 31/03/24																	
	MLK000552 Mutford Lock Rent (MLK000552)	0	(204)	(204)	0	0	0	0	0	0	0	0	0			0	(204)	(204)
	UTE000451 Potter Heigham Chalet Income (UTE000451)	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	CAT000552 Catchment Partnership Norfolk Rivers Trust (CAT000552)	0	0	0	0	0	0	0	0	0	(7,505)	0	(7,505)			(7,505)	0	(7,505)
	CAT000451 Catchment Partnership (CAT000451)	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	HLFXX552 Heritage Lottery Fund Income (HLF61X552)	0	0	0	0	0	0	0	0	0	0	0	0	(141,875)		(141,875)	0	(141,875)
	UKC000552 UK Communications income (UKC000552)	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	CANXX552 CANAPE Income	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	VEH000552 Sale of old vehicles (VEH000552)	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0
	Contributions from Reserves to 31/03/24																	
	VEH000450 Replacement of AO12 DWY & DWX (ordered in 22/23, delivery in 23/24), plus 3 other vehicles (VEH000450)	0	0	0	4,173	9,738	13,912	0	0	0	0	0	0			4,173	9,738	13,912
	BHB000450 Repairs to How Hill Boat Shed (BHB000450) (delayed from 20/21)	0	0	0	0	0	0	18,000	7,000	25,000	0	0	0			18,000	7,000	25,000
	PRM009450 Dockyard - solar panels (deferred from 22/23) (PRM009450)	0	0	0	0	0	0	10,879	25,385	36,264	0	0	0			10,879	25,385	36,264
	UTE000450 Electric charging points at Potter (delayed from 22/23 due landowner agreements) (UTE000450)	0	0	0	0	0	0	0	0	0	10,000	0	10,000			10,000	0	10,000
	HLFXX450 Heritage Lottery Fund costs (HLFXX450)	0	0	0	0	0	0	0	0	0	0	0	0	13,960		13,960	0	13,960
	YAH000450 Yare House dilapidations and moving costs (YAH000450)	0	0	0	0	0	0	32,752	0	32,752	281,451	0	281,451			314,202	0	314,202
	CAT000450 Catchment Partnership (CAT000450)	0	0	0	0	0	0	0	0	0	12,618	0	12,618			12,618	0	12,618
	UKC000450 UK Communications Team (UKC000450)	0	0	0	0	0	0	0	0	0	3,700	0	3,700			3,700	0	3,700
	YHT000450 Reedham Quay Hut (YHT000450)	0	0	0	0	0	0	11,622	4,519	16,141	0	0	0			11,622	4,519	16,141
	SPS000450 Partnership & External Funding Manager costs from 1/11/23 for 2 years (SPS000450)	0	0	0	0	0	0	0	0	0	4,067	0	4,067			4,067	0	4,067
	FIP000450 Farming in protective landscapes	0	0	0	0	0	0	0	0	0	1,948	0	1,948			1,948	0	1,948
	Repayment of loan for CANAPE	(26,000)	0	(26,000)	(9,750)	(22,750)	(32,500)	(9,750)	(22,750)	(32,500)	0	0	0	91,000		0	0	0
	Closure of CANAPE bal trf to General (NP) and Nav													352,857		176,428	176,428	352,857
	Forecast Balance 01 April 2024	(493,967)	(541,394)	(1,035,361)	(131,003)	(445,484)	(576,487)	(155,118)	(172,417)	(327,535)	(693,322)	(120,205)	(813,526)	(59,727)	0	(1,533,137)	(1,279,499)	(2,812,636)

Year	Earmarked Reserves	Property Reserve - National Park	Property Reserve - Navigation	Property Reserve - TOTAL	Plant, Vessels and Equipment Reserve - National Park	Plant, Vessels and Equipment Reserve - Navigation	Plant, Vessels and Equipment Reserve - TOTAL	Premises Reserve - National Park	Premises Reserve - Navigation	Premises Reserve - TOTAL	Other Earmarked Reserves - National Park	Other Earmarked Reserves - Navigation	Other Earmarked Reserves - TOTAL	HLF	CANAPE	Total Earmarked Reserves - National Park	Total Earmarked Reserves - Navigation	GRAND TOTAL Earmarked Reserves		
2024/25	Contributions to Reserves to 31/03/25																			
	VES000451	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0		
	VEH000451	0	0	0	(11,400)	(26,600)	(38,000)	0	0	0	0	0	0			(11,400)	(26,600)	(38,000)		
	MLK000451	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0		
	MLK000552	0	(2,000)	(2,000)	0	0	0	0	0	0	0	0	0			0	(2,000)	(2,000)		
	LAU000451	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0		
	RAN000451	0	0	0	(2,600)	(10,400)	(13,000)	0	0	0	0	0	0			(2,600)	(10,400)	(13,000)		
	PRM009451	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0		
	PCP000451	0	0	0	(10,050)	(4,950)	(15,000)	0	0	0	0	0	0			(10,050)	(4,950)	(15,000)		
	PRM000451	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0		
	SIM000451	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0		
	ICT000451	0	0	0	0	0	0	0	0	0	0	0	0			0	0	0		
	UTE000451	0	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)		(21,000)	0	(21,000)		
	CAT000451	0	0	0	0	0	0	0	0	0	0	(26,330)	0	(26,330)		(26,330)	0	(26,330)		
	CAT000552	0	0	0	0	0	0	0	0	0	0	(15,000)	0	(15,000)		(15,000)	0	(15,000)		
	HLFXX552	0	0	0	0	0	0	0	0	0	0	0	0	0	(121,875)	(121,875)	0	(121,875)		
	Contributions from Reserves to 31/03/25																			
	VEH000450	0	0	0	18,000	42,000	60,000	0	0	0	0	0	0			18,000	42,000	60,000		
	VES000450	0	0	0	59,100	137,900	197,000	0	0	0	0	0	0			59,100	137,900	197,000		
	LAU000450	0	0	0	0	200,000	200,000	0	0	0	0	0	0			0	200,000	200,000		
	RAN000450	0	0	0	12,000	48,000	60,000	0	0	0	0	0	0			12,000	48,000	60,000		
	ICTNAV450	0	0	0	0	0	0	0	0	0	0	0	50,000			0	50,000	50,000		
	ICT000450	0	0	0	0	0	0	0	0	0	0	33,500	16,500	50,000		33,500	16,500	50,000		
	MMR000450	0	50,000	50,000	0	0	0	0	0	0	0	0	0			0	50,000	50,000		
	SIM000450	250,000	0	250,000	0	0	0	0	0	0	0	0	0			250,000	0	250,000		
	UTE000450	0	0	0	0	0	0	0	0	0	0	12,000	0	12,000		12,000	0	12,000		
	SPS000450	0	0	0	0	0	0	0	0	0	0	49,700	0	49,700		49,700	0	49,700		
	POL000450	0	0	0	0	0	0	0	0	0	0	20,500	0	20,500		20,500	0	20,500		
	HLFXX450	0	0	0	0	0	0	0	0	0	0	0	0		30,000	30,000	0	30,000		
	FIPO00450	0	0	0	0	0	0	0	0	0	0	7,900	0	7,900		7,900	0	7,900		
	CAT000450	0	0	0	0	0	0	0	0	0	0	40,078	0	40,078		40,078	0	40,078		
															151,602	151,602	0	151,602		
	Forecast Balance 01 April 2025		(243,967)	(493,394)	(737,361)	(65,953)	(59,534)	(125,487)	(155,118)	(172,417)	(327,535)	(591,974)	(53,705)	(645,679)	0	0	(1,057,013)	(779,049)	(1,836,061)	
2025/26	Contributions to Reserves to 31/03/26																			
	VES000451	0	0	0	(27,600)	(64,400)	(92,000)	0	0	0	0	0	0			(27,600)	(64,400)	(92,000)		
	VEH000451	0	0	0	(15,300)	(35,700)	(51,000)	0	0	0	0	0	0			(15,300)	(35,700)	(51,000)		
	MLK000451	0	(25,000)	(25,000)	0	0	0	0	0	0	0	0	0			0	(25,000)	(25,000)		
	MLK000552	0	(2,000)	(2,000)	0	0	0	0	0	0	0	0	0			0	(2,000)	(2,000)		
	LAU000451	0	0	0	0	(30,000)	(30,000)	0	0	0	0	0	0			0	(30,000)	(30,000)		
	RAN000451	0	0	0	(3,800)	(15,200)	(19,000)	0	0	0	0	0	0			(3,800)	(15,200)	(19,000)		
	PRM009451	0	0	0	0	0	0	(9,000)	(21,000)	(30,000)	0	0	0			(9,000)	(21,000)	(30,000)		
	PCP000451	0	0	0	(6,700)	(3,300)	(10,000)	0	0	0	0	0	0			(6,700)	(3,300)	(10,000)		
	PRM000451	0	0	0	0	0	0	(16,200)	(6,300)	(22,500)	0	0	0			(16,200)	(6,300)	(22,500)		
	ICT000451	0	0	0	0	0	0	0	0	0	(13,400)	(6,600)	(20,000)			(13,400)	(6,600)	(20,000)		
	UTE000451	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)			(21,000)	0	(21,000)		
	CAT000451	0	0	0	0	0	0	0	0	0	(27,700)	0	(27,700)			(27,700)	0	(27,700)		
	Contributions from Reserves to 31/03/26																			
	VEH000450	0	0	0	10,500	24,500	35,000	0	0	0	0	0	0			10,500	24,500	35,000		
	RAN000450	0	0	0	7,000	28,000	35,000	0	0	0	0	0	0			7,000	28,000	35,000		
	VES000450	0	0	0	26,400	61,600	88,000	0	0	0	0	0	0			26,400	61,600	88,000		
	PRM009450	0	0	0	0	0	0	24,000	56,000	80,000	0	0	0			24,000	56,000	80,000		
	SPS000450	0	0	0	0	0	0	0	0	0	22,054	0	22,054			22,054	0	22,054		
	CAT000450	0	0	0	0	0	0	0	0	0	27,700	0	27,700			27,700	0	27,700		
	Forecast Balance 01 April 2026		(243,967)	(520,394)	(764,361)	(75,453)	(94,034)	(169,487)	(156,318)	(143,717)	(300,035)	(604,320)	(60,305)	(664,625)	0	0	(1,080,058)	(818,449)	(1,898,507)	
	2026/27	Contributions to Reserves to 31/03/27																		
		VES000451	0	0	0	(27,600)	(64,400)	(92,000)	0	0	0	0	0	0			(27,600)	(64,400)	(92,000)	
		VEH000451	0	0	0	(19,200)	(44,800)	(64,000)	0	0	0	0	0	0			(19,200)	(44,800)	(64,000)	
		MLK000451	0	(25,000)	(25,000)	0	0	0	0	0	0	0	0	0			0	(25,000)	(25,000)	
		MLK000552	0	(2,000)	(2,000)	0	0	0	0	0	0	0	0	0			0	(2,000)	(2,000)	
		LAU000451	0	0	0	0	(30,000)	(30,000)	0	0	0	0	0	0			0	(30,000)	(30,000)	
		RAN000451	0	0	0	(5,000)	(20,000)	(25,000)	0	0	0	0	0	0			(5,000)	(20,000)	(25,000)	
		PRM009451	0	0	0	0	0	0	(9,000)	(21,000)	(30,000)	0	0	0			(9,000)	(21,000)	(30,000)	
		PCP000451	0	0	0	(6,700)	(3,300)	(10,000)	0	0	0	0	0	0			(6,700)	(3,300)	(10,000)	
		PRM000451	0	0	0	0	0	0	(16,200)	(6,300)	(22,500)	0	0	0			(16,200)	(6,300)	(22,500)	
		ICT000451	0	0	0	0	0	0	0	0	0	(13,400)	(6,600)	(20,000)			(13,400)	(6,600)	(20,000)	
		UTE000451	0	0	0	0	0	0	0	0	0	(21,000)	0	(21,000)			(21,000)	0	(21,000)	
CAT000451		0	0	0	0	0	0	0	0	0	(29,000)	0	(29,000)			(29,000)	0	(29,000)		
Contributions from Reserves to 31/03/27																				
VEH000450		0	0	0	22,500	52,500	75,000	0	0	0	0	0	0			22,500	52,500	75,000		
VES000450		0	0	0	27,900	65,100	93,000	0	0	0	0	0	0			27,900	65,100	93,000		
RAN000450		0	0	0	7,000	28,000	35,000	0	0	0	0	0	0			7,000	28,000	35,000		
CAT000450		0	0	0	0	0	0	0	0	0	29,000	0	29,000			29,000	0	29,000		
Forecast Balance 01 April 2027		(243,967)	(547,394)	(791,361)	(76,553)	(110,934)	(187,487)	(181,518)	(171,017)	(352,535)	(638,720)	(66,905)	(705,625)	0	0	(1,140,758)	(896,249)	(2,037,007)		

Broads Authority

15 March 2024

Agenda item number 11

IFRS16- New accounting policy from 2024/25

Report by Director of Finance

Purpose

To update members on the implementation of IFRS 16 and provide a draft accounting policy for consideration

Broads Plan context

All strategic actions within the plan.

Recommended decision

- i. To note progress on implementation.
 - ii. To approve the new IFRS 16 accounting policy from 1 April 2024.
-

1. Introduction

- 1.1. The International Accounting Standards Board (IASB) first published IFRS 16 Leases back in 2016. Private companies had to implement the new standard from 1 January 2019 and public sector was initially scheduled for 1 April 2022. The implementation for public sector had been delayed over a number of years partly due to COVID-19 but also in recognition to finance teams struggling with the external audit backlogs. In April 2022 CIPFA confirmed that adoption would be mandatory from 1 April 2024.
- 1.2. IFRS 16 Leases replaces the previous standard International Accounting Standard (IAS) 17 which dealt with how leases were categorised within the balance sheet. Under the old standard, leases were split between finance and operating leases. The main distinction being that finance leases were where the risk and reward transferred to the Authority and were included within the balance sheet. Operating leases were where the asset remained in the ownership of the landowner and rents were recognised via the income and expenditure statement. Although disclosed as note to the Statement of Accounts these were not recognised as assets or as a liability of the remaining lease payments.
- 1.3. IFRS 16 approaches leases from a slightly different angle and identifies assets where there is a right to use, including peppercorn leases. It removes the distinction between operating and finance leases for the Authority, where it is the lessee and excludes leases that run for less than 12 months.

- 1.4. This report was considered by Risk, Audit and Governance Committee on 12 March 2024. A verbal update will be provided at today's meeting.

2. Implications for the Broads Authority

- 2.1. As members are aware the Authority leases a proportion of its moorings. Under the old standard, some of these were considered as operating leases around the fact the land is normally considered a perpetual asset and the benefit of ownership remained with the landowner. A number of leases were classed as peppercorn leases which meant annual rent of £1 was considered immaterial and not recognised.
- 2.2. The Senior Accountant has undertaken a review of leases in preparation for 1 April 2024 implementation and 36 land/building leases have been identified. Under the transitional arrangements for the implementation of the standard leases can be recognised using the cost model (Initial lease liability + payments made before the lease start date – lease incentives received + Authority's direct costs + dismantling, removal and restoration costs) but only where lease is considered short term (under five years) and the lease provides for rent reviews for the amount payable to be updated to reflect current market conditions. Where these conditions are not met, including peppercorn leases the Authority's property advisors Norfolk Property Services (NPS) have been requested to value them at their current market value.
- 2.3. As highlighted in the Draft Capital, Treasury and Investment Strategy 2024/25 the introduction of IFRS 16 impacts the Authority's prudential indicators. The Right of Use (ROU) asset becomes an asset on the balance sheet and an unfunded liability of the outstanding lease payments. This in turn increases the Authority's Capital Financing Requirement (CFR) and its authorised debt limits.
- 2.4. At the time of writing NPS have completed the valuations for those leases that are revalued via CPI/RPI, but the peppercorn leases remain outstanding. This means a judgement has been made for those outstanding leases to calculate the CFR and debt limits for 2024/25. Of those valued £698,649 ROU assets and lease liabilities will need to be identified in the balance sheet. The most significant being Yare House (£470k) under the revised lease which is assumed to be in place for 1 April 2024. An additional £158,061 has been estimated for the peppercorn leases. This gives a total of £857,000 additional capital spend in 2024/25 and a liability of £699,000. The balance of the peppercorn leases will be identified as donated assets within the balance sheet and do not impact the CFR. All of the valuations will be subject to external audit review and any variations may require the estimates in the strategy to be revisited.
- 2.5. Previously, the Authority's authorised debt level had been £500,000 and the operational boundary debt set at £400,000. The previous Capital, Treasury and Investment Strategies had indicated that this may need to increase once the full implications of IFRS 16 was understood. The 2024/25 strategy proposes to increase these to £900,000 and £800,000, respectively. This is due to the current level of debt (PWLB) being predicted to be £94,000, which when combined with the £699,000 gives a

potential opening balance of £793,000 which whilst it will reduce as payments are made the level may remain constant when leases are renegotiated.

3. IFRS 16 accounting policy

- 1.1. In order to formally implement the new accounting standard then the accounting policy within the statement of accounts needs to be updated and adopted. This would replace the existing wording for leases in the accounting policies. The 2022/23 wording can be found from [pages 27-28](#).
- 1.2. The policy looks to quantify low value leases, in line with the Authority's capital de minimis level of £5,000 and does not include leases of less than 12 months. The draft wording for the new policy can be found in Appendix 1.

4. Conclusion

- 1.3. The preparation of IFRS 16 has required a large effort to understand and analyse the financial requirements of each of the leases. As with the introduction of any new standard there is always an element of judgement by the preparer in line with any guidance issued. As a new item in the 2024/25 Statement of Accounts this will be subject to external audit scrutiny.

Author: Emma Krelle

Date of report: 29 February 2024

[Broads Plan](#) strategic objectives: All

Appendix 1 – Leases accounting policy

Appendix 1 – Leases accounting policy

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 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.

The Authority is exposed to potential future increases in variable lease payments based on an index or rate, which are not included in the lease liability until they take effect. When adjustments to lease payments based on an index or rate takes effect, then the lease liability is re-measured using the changed cash flows and changed discount rate. Further, a corresponding adjustment is also made to the right-of-use asset.

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.

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.

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.

Broads Authority

15 March 2024

Agenda item number 12

Capital, Treasury and Investment Strategy 2024/25

Report by Director of Finance

Purpose

This report provides the Capital, Treasury and Investment Strategy for 2024/25 for adoption.

Broads Plan context

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

Recommended decision

To adopt the Capital, Treasury and Investment Strategy.

1. Introduction

- 1.1. This report provides the updated Capital, Treasury and Investment Strategy for 2024/25. The strategy, which can be found in appendix 1, was considered by Risk, Audit and Governance Committee on 12 March 2024. A verbal update will be provided at today's meeting.

2. Draft Capital, Treasury and Annual Investment Strategy 2024/25

- 2.1. The Prudential Code requires local authorities to produce an Annual Investment and Capital Financing (borrowing) Strategy. This must be approved before the start of each financial year.
- 2.2. The Prudential Code requires investments to be analysed between investments for treasury management, service and commercial purposes. The Authority holds investments purely for Treasury management purposes. This is where investments arise from cashflows and will ultimately represent balances that need to be invested until the cash is required for use in the course of business. Investments for service purposes are generally linked to those authorities who provide housing, regeneration and local infrastructure. Investments for commercial purposes are held primarily for financial return such as commercial property.

- 2.3. Due to the Authority's purchase of the dredging operation from May Gurney, financed by a loan from the Public Works Loan Board (PWLb), the Annual Treasury and Investment Strategy needs to take account of the prudential indicators required by the Prudential Code.
- 2.4. The Prudential Code aims to ensure that the capital investment plans are affordable, prudent and sustainable. A further key objective is to ensure that treasury management decisions are taken in accordance with good professional practice.
- 2.5. The Annual Treasury, Investment and Capital Financing Strategy includes the key prudential indicators necessary for an authority that has borrowing. The prudential indicators are designed to support and record local decision making in a publicly accountable manner. At the beginning of each year, estimates for the prudential indicators are set and agreed by members. These are reported quarterly and are included in the Financial Performance and Direction reports.
- 2.6. The Annual Investment Strategy has been updated to reflect current holdings in paragraph 3.1. Paragraph 4.2 sees the forecast of the Authority's Capital Financing Requirement (CFR) over the next three years. The CFR measures the amount of capital spending that has not yet been financed by capital receipts, capital grants or contributions from revenue income. Although historically reported as part of the Authority's Statement of Accounts the Code requires its inclusion here. Prior to 2024/25 the CFR did not include Rights of Use (ROU) assets following the introduction of IFRS 16 (see agenda item 11). Paragraph 4.3 highlights the impact the introduction of IFRS 16 Leases will have on the Authority. Where leases are included under the adoption of IFRS 16, it will increase the Authority's assets as well as its other long-term liabilities (borrowings). As a result, the authorised level of capital expenditure and debt has increased for 2024/25 when compared to those quoted in 2023/24 strategy.
- 2.7. The revised Prudential Code sets out the indicators relevant to the Authority and these are set out in paragraphs 4.1 and 4.2. It should be noted that the figure quoted for capital expenditure in 2024/25 is based on the maximum amount that may be spent if a £500k capital grant from DEFRA is received. This figure will reduce by £60,000 if the capital grant is not forthcoming. As with previous capital grants the full amount will need to be spent in 2024/25 and the Authority has focused on purchasing items that would have been funded by earmarked reserves. This will result in higher balances on the earmarked reserves at years end.
- 2.8. The authorised and operational boundary for external debt has increased from £500k and £400k to £900k and £800k respectively. The main driver for this increase is the need to recognise the lease liability for ROU assets. Whilst some asset valuations have been completed an estimate has been made for the peppercorn leases which may require these values to be revisited during 2024/25.
- 2.9. The Capital Receipts Reserve balance is set out in paragraph 4.4. The reserve can be used to fund capital expenditure or the repayment of debt. The overall balance is split

59% National Park and 41% Navigation. Members have indicated that the Navigation proportion of the Ludham field base receipt (40% of £405k) will be used to help fund the new tolls system. Significant improvements to existing (new facilities) or the purchase of new sites/assets may be funded from this reserve, subject to member approval.

- 2.10. There are no additional financial implications for the Authority as a result of this report as the expenditure proposed, including the loan interest and capital repayments to the Public Works Loan Board, have been incorporated into approved budgets.

Author: Emma Krelle

Date of report: 29 February 2024

[Broads Plan](#) strategic objectives: All

Appendix 1 – Capital, Treasury and Investment strategy 2024/25



Capital, treasury and investment strategy 2024/25

Contents

- Capital Strategy 3
 - 1. Introduction 3
 - 2. Core principles 4
 - 3. Capital expenditure 4
 - 4. Short, medium and long term capital priorities 5
 - Short and medium term priorities (1-3 Years) 5
 - Long term priorities (4 years plus) 5
 - 5. Risk appetite 6
- Treasury strategy 7
 - 1. Introduction 7
 - 2. Treasury management policy statement 7
 - Borrowing principles 7
 - Investment principles 8
 - Treasury management practices 8
 - Management practices for non-treasury investments 12
- Annual Investment Strategy 2024/25 14
 - 1. Specified investment 14
 - 2. Non-specified investments 14
 - 3. Liquidity 15
 - 4. Capital financing (borrowing) principles 15
 - Affordability 16
 - External debt 17

Authorised limit	17
Operational Boundary	17
Liability Benchmark	17
Capital expenditure	18
Treasury management	18
Maturity structure of borrowing	18
5. Non-treasury investments	18
6. End of year investment and capital financing report	19

Capital Strategy

1. Introduction

- 1.1. The update of CIPFA's Prudential Code in December 2021 and Capital Finance guidance notes in September 2018 introduced the need for Local Authorities to have a Capital Strategy from 2019/20. It is intended to provide a high-level overview of how capital expenditure; capital financing and treasury management contribute to the provision of services and how the risks of these activities are managed and what impact it may have for future financial sustainability.
- 1.2. The Capital Strategy will be renewed annually. Monitoring and approval of the strategy will remain with the Authority.
- 1.3. The Capital Strategy provides a link between The Broads Plan, Strategic Priorities, the Asset Management Strategy and the Financial Strategy.
- 1.4. The current Broads Plan covers the period of 2022-2027. It is a partnership strategy for the whole of the Broads and sets out guiding actions not just for the Authority but all partners. Its success very much depends on a common vision, strong partnership working and the best use of shared resources. The plan is available on the website [Broads Plan 2022 - 2027 \(broads-authority.gov.uk\)](https://broads-authority.gov.uk). This plan will be monitored through an annual meeting with key delivery partners and to maximise joint partnership working.
- 1.5. 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 Broads Authority and details can also be found on the website.
- 1.6. The Asset Management Strategy sets out the Authority's practices and procedures which have been established to ensure that the Authority's land, property and other assets are managed and maintained as effectively as possible. It also sets out a series of key principles which will be adhered to in the management of the asset base and guidance on the procurement and disposal of land and property. A copy is also available on the website.
- 1.7. The annual Budget and Financial Strategy includes capital expenditure for the forthcoming year and the following two financial years. The earmarked reserves appendix identifies what capital expenditure will be funded in each year. Although the later years are based on the replacement programmes the last two financial years should be seen as estimates. These estimates maybe updated as a result of refining the costings during budget setting for those years.

2. Core principles

- 2.1. All capital expenditure and investment decisions will be affordable, proportionate, prudent and sustainable.
- 2.2. Decisions to invest or dispose of capital items will comply with the Authority's delegated powers, standing orders and financial regulations.
- 2.3. Capital expenditure will reflect the aspirations set out in the Broads Plan, Strategic Priorities and the authority's environmental and carbon policies.
- 2.4. New areas of major capital expenditure (£250,000 plus) will be supported by a fully costed appraisal over the lifetime of the scheme and incorporated into the annual budget. Risks will be fully considered, not just during initiation but over the lifetime of the asset including its potential disposal.

3. Capital expenditure

- 3.1. Whilst other Local Authorities have large capital expenditure programmes to fund housing and regeneration projects the Authority's expenditure remains modest and focuses on operational need. Items of major capital expenditure are identified through the Asset Management Strategy replacement programme and as part of the budget setting process. Items of expenditure over £5,000 that have a useful economic life of more than one financial year are classified as capital expenditure.
- 3.2. Capital Expenditure can be funded via a number of methods. These include revenue budgets, earmarked reserves, capital grants, finance leases, long-term borrowing and capital receipts. All capital expenditure on physical assets is held on the Balance Sheet under Property, Plant and Equipment. At the end of 2022/23 the value of these items was £5.5m, of which £29k was funded by finance leases.
- 3.3. Traditionally revenue budgets tend to fund the smaller items such as tools and equipment. However larger Navigation items can be funded through revenue as a result of tolls setting. For 2018/19 the level of tolls was increased to facilitate the purchase of Tree Shears. In 2017/18 the moorings maintenance programme was rescheduled to enable the purchase of Acle Bridge moorings from revenue. The ongoing maintenance of assets is funded by revenue budgets and is not capitalised. Cost estimates are made on the basis of forecast maintenance required to keep assets in operational use.
- 3.4. Through identification of the Asset Management Strategy annual contributions are made from the revenue budget to the earmarked reserves to cover the cost of future replacements. Balances are built up and then drawn down in future years. Expenditure from the earmarked reserves is considered annually alongside the revenue budget, with a forecast for the following two financial years. Replacement

costs are regularly monitored to ensure that the contributions remain appropriate to the earmarked reserves. Where adjustments are required this will be passed to the Authority as part of the annual budget setting process.

- 3.5. Although long term borrowing remains an option to the Authority it is not regularly utilised for capital expenditure. At the end of 2022/23 the balance sheet contained one long term loan which had an outstanding balance of £65.25k. Further details can be found in the Treasury Management Policy Statement on borrowing principles (section 2.3).
- 3.6. The Authority currently holds two capital receipts. The first following the disposal of Ludham Field base in August 2018 and the second following the disposal of a JCB in March 2023. Capital receipts can be used to fund new capital expenditure or the repayment of debt. It is currently being held on the balance sheet with the Navigation share earmarked for the new toll system. New long-term capital projects will consider utilising the balance.

4. Short, medium and long term capital priorities

Short and medium term priorities (1-3 Years)

- 4.1. The Authority's short to medium term priorities is delivering the asset replacements detailed within the Asset Management Strategy and Earmarked reserves. The focus is on continued operations but with the potential to remain flexible as new opportunities for efficient working arise or if urgent items arise. Replacement items to be funded over the next three years include vehicles, excavators, wherries and Ranger launches. All of which will be funded from the Earmarked reserves.
- 4.2. It is expected that during the short to medium term that the potential options around Visitor Services and facilities will be explored. As options for improvements at existing site or new sites are developed these will be brought back to members with a business case. The key issue for new sites remains initial funding which will be explored through potential funding bids and partnership. As this progresses papers highlighting risks will be taken to the Authority for members to make the final decision.
- 4.3. The use of reserves other than earmarked reserves will require approval from the Authority. The impact of loss of investment income will need to be offset by the benefits of such a capital project.

Long term priorities (4 years plus)

- 4.4. The Authority's long-term priorities will be shaped by future funding agreements received from DEFRA in the form of National Park Grant and potential toll increases. Reductions to either forms of income could impact the potential to replace assets as

they near the end of their useful lives and ongoing maintenance programmes. Long term priorities will need to ensure that they will generate income to fund their upkeep and any reduction in investment income.

- 4.5. Larger items of equipment such as the wherries and launches can be operational anywhere between 20 and 50 years. It is essential that their ongoing maintenance is incorporated into the revenue budget and the contributions to the earmarked reserves continue.
- 4.6. The moorings refurbishment programme remains a key area of maintenance to ensure that moorings remain safe to use by the public. Where the Authority is responsible for future piling and upkeep it will seek to own sites or minimise rental payments in recognition for this ongoing responsibility.

5. Risk appetite

- 5.1. The Authority's risk appetite towards capital expenditure remains low and will be based around the core principles. Funding of capital items will continue mainly through existing resources but on occasion finance leases or other borrowing maybe appropriate. Borrowing principles are set out in the Treasury Strategy (section 2.2) and the forecast of capital expenditure and borrowing limits is in the Investment Strategy (section 4).
- 5.2. The Authority recognises the importance of ensuring that all staff involved in the capital strategy are equipped to undertake the duties and responsibilities allocated to them. Recruitment of vacant posts will reflect this position and training opportunities will be identified through the annual appraisal.
- 5.3. It is recognised decisions surrounding land and buildings carry a higher degree of risk. Where opportunities arise of acquisition or disposal the Authority will make use of its property consultants and legal advisers to ensure these risks are fully understood.

Treasury strategy

1. Introduction

- 1.1. Both CIPFA's Treasury Management Code of Practice (2021 Edition) and the Prudential Code requires the Authority to produce a strategy which explains the Authority's borrowing and investment activities and the effective management and control of those risks. This strategy seeks to incorporate the best practice recommendations from this guidance whilst also bearing in mind the Guidance for Smaller Public Service Organisations (2014 Edition).

2. Treasury management policy statement

- 2.1. The Authority defines its treasury management activities as:

- The Management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions; the effective control of the risks associated with those activities and the pursuit of optimum performance consistent with those.
- The Authority regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation, and any financial instruments entered into to manage these risks.
- The Authority acknowledges that effective treasury management will provide support towards the achievement of its strategic objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable comprehensive performance management techniques, within the context of effective risk management.

Borrowing principles

- 2.2. The Authority intends to fund all of its capital expenditure from either its earmarked reserves, capital receipts or from its revenue accounts. However if any of those accounts hold insufficient funds borrowing maybe considered.
- 2.3. The Authority currently has one long term loan from the Public Works Loan Board (PWLb) that was utilised to purchase the dredging operation from May Gurney in November 2007 for £290,000. This is to be paid over a 20-year period at a fixed interest rate of 4.82%. Repayments are incorporated into the revenue budget. The Authority also has the option to enter into finance leases to purchase capital items. Typically this has included the purchase of large pieces of equipment such as the

JCB, the Doosan excavator and the concrete pump. International Financial Reporting Standards include these types of leases as borrowing due to the risk and reward of the asset transferring to the Authority. During 2020 the Authority took out a short-term loan from the PWLB for £105,000 to fund the purchase of a new excavator. This is to be repaid over 5 years at a fixed interest rate of 2%. This was considered the most cost-effective form of borrowing when compared to a finance lease.

- 2.4. If additional borrowing was deemed necessary following committee consultation then the Authority would need to minimise the costs to the revenue budgets including future year repayments and undertake new borrowing at the cheapest cost.

Investment principles

- 2.5. The Authority's main objective is the prudent investment of its treasury balances. Investments are made purely for treasury management purposes, not to support service and commercial purposes. The main priorities are the security of capital and the liquidity of its investments. It will be only after these have been satisfied that it will aim to achieve optimum return on its investments. The Authority will not engage in borrowing purely to invest or to on-lend to make a return. Such activity is considered unlawful.

Treasury management practices

Risk management

- 2.6. The Authority adopts a low-risk appetite to its treasury management but is not totally risk averse. It will invest with other institutions with appropriate credit ratings rather than just making use of government deposits. If additional borrowing should be required it will seek to borrow on a fixed rate basis to build in assurance for future year liabilities.
- 2.7. As part of the Authority's corporate and directorate risk registers, risks are monitored and managed on a regular basis. This includes investment risks. Corporate risks are reported to every meeting of the Risk, Audit and Governance Committee. Responsible Officers review these throughout the year and are discussed at Directorate meetings.
- 2.8. Risks specific to treasury management include:
- **Credit and Counterparty:** The main objective of the Authority is to secure the principal sum it invests and therefore takes a prudent approach as to whom it invests funds with. This is limited to organisations who meet minimum criteria and is covered in more detail within the investment strategy. The Authority also faces this risk through the default of its debtors. Payment terms are limited to 30

days or where appropriate payment is asked for in advance. Corrective action is taken as required to secure outstanding debts. Bad debts are kept to a minimum.

- **Liquidity:** The Authority will maintain adequate but not excessive cash balances and borrowing arrangements to enable it to achieve its strategic objectives. The Authority will only borrow in advance of need where there is a clear business case to do so and will only do so for the current capital programme. Debt repayments are included in the annual revenue budget.
- **Interest rate:** The Authority will manage its exposure to fluctuations to interest rate risks in line with its budgets. It will achieve this through the prudent use of its approved instruments, methods and techniques to create stability and certainty of costs and revenues, whilst remaining sufficient flexibility to take advantage of unexpected changes to interest rates. The Authority will limit fixed term deposits to a period of no longer than one year to limit risks to liquidity.
- **Exchange rate:** The Authority will manage its exposure to fluctuations in exchange rates to minimise any impact on its budgeted income/expenditure levels. External advice will be sought to manage this in the most appropriate way as it could have a significant impact; this is particularly important in regard to EU grants.
- **Inflation:** The Authority will keep under review the sensitivity of its treasury assets and liabilities to inflation and will seek to manage the risk accordingly in the context of the whole Authority's inflation exposures.
- **Re-financing:** If the Authority was in a position to re-finance its borrowing it will ensure that such arrangements are negotiated, structured and documented and the maturity profile of the monies so raised are managed, with a view to obtaining offer terms for renewal or re-financing. These will be competitive and as favourable to the organisation that can be reasonably achieved in the light of market conditions at the time. It will manage its relationships with its counterparties to secure this objective and will avoid the over reliance on any one source of funding if this might jeopardise achievement of the above.
- **Legal and regulatory:** The Authority will ensure all of its treasury management activities comply with its statutory powers and regulatory requirements. It will demonstrate such compliance, if required to do so, to all parties with whom it deals in such activities. The Authority recognises that future legislative or regulatory changes may impact on its treasury management activities and, so far as reasonable to do so, will seek to minimise any adverse risks.

- **Operational risk, including fraud, error and corruption:** The Authority will ensure that it has identified the circumstances which may expose it to the risk of loss through inadequate or failed internal processes, people and systems or from external events. It will employ suitable systems and procedures to ensure segregation of duties and will maintain effective contingency management arrangements to do so. In addition, the Authority holds Fidelity Guarantee Insurance with Zurich Municipal as part of its overall insurance management arrangements.
- **Price:** The Authority will seek to ensure that its stated treasury management policies and objectives will not be compromised by adverse market fluctuations in the value of the principal sums it invests and will accordingly seek to protect itself from such fluctuations.

Performance measurement

- 2.9. Treasury management will be subject to regular review of its value for money and if other alternative methods of delivery will become more appropriate. The Risk, Audit and Governance Committee will receive reports twice a year detailing performance. It will also review the Treasury Strategy prior to the Authority meeting which remains responsible for its adoption. Further details of those performance measures are included within the Investment Strategy.

Decision making and analysis

- 2.10. The Authority will maintain full records of its treasury management decisions, and of the processes and practices applied in reaching those decisions, both for the purposes of learning from the past, and for demonstrating that reasonable steps have been taken to ensure that all issues relevant to those decisions were taken into account at that time.

Approved instruments, methods and techniques

- 2.11. The Authority will undertake its treasury management activities by only employing those instruments, methods and techniques as detailed in the Investment Strategy. The Authority does not intend to use derivative instruments to manage risk. However if it chose to do so in the future it would seek proper advice and will consider that advice when entering into arrangements to use such products to ensure that it fully understands those products.

Organisation, clarity & segregation of responsibilities, and dealing arrangements

- 2.12. In order for there to be effective control and risk management it is essential that there is clear segregation of duties for the reduction of the risk of fraud and error and for the pursuit of optimum performance. This will be subject to regular review by Internal Audit as part of its key control test. If at any time there is a lack of resources that does not allow this, it will be reported to the Risk, Audit and

Governance Committee. Such duties are detailed in the Finance department's job descriptions and are reviewed annually.

- 2.13. The Director of Finance is responsible for the development of the strategy, whilst cash flow monitoring is undertaken by the Senior Finance Assistant and reviewed by the Senior Accountant. The Director of Finance will remain responsible for identifying appropriate counter parties in line with agreed criteria. Funds to be transferred will be carried out by the Senior Finance Assistant, Financial Accountant and Senior Accountant following approval by the Director of Finance. All funds will be automatically transferred back into the Authority's main bank account. The Director of Finance will ensure there is proper documentation for all deals and transactions, and that procedures exist for the effective transmission of funds.

Reporting requirements and management information

- 2.14. The Director of Finance will prepare regular reports for consideration on the implementation of its policies, the effects of decisions taken and transactions executed. The reports will also consider the impact of any changes on the budget or other regulatory, economic and market factors.
- 2.15. The Broads Authority will receive an annual report on the strategy and the plan for the coming year. The Risk, Audit and Governance Committee will review this strategy and receive a mid-year review and an annual report on activity over the last year. Any impact on investment income will be reported throughout the year to the Broads Authority as part of its Finance Performance and Direction reports.

Budgeting, accounting and audit arrangements

- 2.16. The Director of Finance will prepare the annual budget which will include the costs of the treasury function as well as the investment income as deemed by statute and regulation. The Director of Finance will be responsible for exercising control over these items and will report any changes as required as detailed above.

This Authority will account for its treasury management activities, decisions made and transactions executed, in accordance with appropriate accounting practices and standards, and with statutory and regulatory requirements in force for the time being.

Cash and cash flow management

- 2.17. The Director of Finance will be responsible for all monies in the hands of the Authority and will be reviewed for cash flow and investment management purposes. Cash flow projections will be prepared on a regular and timely basis to ensure that liquidity risk is monitored. This will be undertaken on a weekly basis by the Senior Finance Assistant and reviewed by the Senior Accountant. This weekly forecast will

also look at predictions for the current month. Annual cash flow predictions will be prepared by the Director of Finance following preparation of the annual budget.

Money laundering

- 2.18. The Authority is aware that it may become the subject of an attempt to involve it in a transaction involving the laundering of money. Further details can be found in the Authority's Counter Fraud, Bribery and Corruption policy and its Financial Regulations. Copies are available to all staff on the Intranet.

Training and qualifications

- 2.19. The Authority recognises the importance of ensuring that all staff involved in the treasury management are equipped to undertake the duties and responsibilities allocated to them. Recruitment of vacant posts will reflect this position and training opportunities will be identified through the annual appraisal.
- 2.20. The Director of Finance will ensure that the Risk, Audit and Governance Committee who have treasury management/scrutiny responsibilities have access to training relevant to their needs and responsibilities.
- 2.21. Those charged with governance recognise their individual responsibility to ensure that they have the necessary skills to complete their role effectively.

Use of external providers

- 2.22. The Authority recognises that responsibility for treasury management decisions remain with the Authority at all times. It recognises that there may be value in employing external providers in order to access specialist skills and resources. However the use of external providers is not currently used based on the Authority's limited amount of surplus funds and the costs associated. If this position changed it would ensure a full evaluation had been undertaken as to the costs and benefits through the Authority's Standing Orders.

Corporate Governance

- 2.23. Treasury Management activities will be undertaken with openness and transparency, honesty, integrity and accountability. This together with the other arrangements detailed in the Investment Strategy are considered vital to the achievement of proper corporate governance in treasury management. The Director of Finance will monitor and report upon the effectiveness of these arrangements.

Management practices for non-treasury investments

- 2.24. The Authority recognises that investment in other financial assets and property primarily for financial return, taken for non-treasury management purposes, requires careful investment management. Such activity includes loans supporting service outcomes, investments in subsidiaries, and investment property portfolios.

- 2.25. The Authority will ensure that all investments are covered in the investment strategy, and will set out, where relevant, the Authority's risk appetite and specific policies and arrangements for non-treasury investments. It will be recognised that the risk appetite for these activities may differ from that for treasury management. Where the Authority holds non-treasury investments a schedule of these types of investments will be included.

Annual Investment Strategy 2024/25

This strategy builds on those principles and practices as laid out in the Treasury Management Strategy. It continues to give priority to the security of capital and liquidity before returns are considered.

The Authority will continue to invest in Sterling and will consider the bodies environmental, social and governance (ESG) practices.

1. Specified investment

1.1. These investments are made in Sterling and have a duration of 1 year or less.

Typically, these are low risk investments due to being made with high credit rating bodies, examples include:

- UK government or local authorities.
- UK/European banks and building societies.
- Money Market funds (AAA rated by credit rating agency)
- Debt Management Agency deposit facility

1.2. This list is not exhaustive but highlights where the Authority is most likely to place its funds.

1.3. To mitigate against the risks of credit and counterparty the Authority will only seek investments with bodies that have at least a short-term rating of F-1 as stated by Fitch credit ratings.

1.4. The Authority will monitor these ratings monthly through online credit watches and use these to determine any new investments. This may mean those failing to meet the criteria will be removed from the list, whilst those new counterparties who do may be added. Other market information including the financial press will be monitored.

2. Non-specified investments

2.1. These investments tend to be any other type of permitted investment which have durations of more than a year. This also includes equity-type investments. At this point the Authority does not consider these types of investments as appropriate but may do so in the future if surplus funds permit.

2.2. Longer term investments will only be considered with those institutions that have a Fitch credit rating of A (+/-). In addition institutions ethical and environmental

activities will also be taken into consideration to compliment the Authority's strategic objectives, including responding to climate change and sustainability.

- 2.3. The Authority will seek proper advice and will consider that advice when entering into arrangements on derivatives to ensure that it fully understands those products.

3. Liquidity

- 3.1. The Authority will seek to try and spread its investments to avoid over reliance on one institution. Funds held at Barclays are automatically swept each day into its Business Premium. This facility is instant access. Based on its cash flow forecasts the Authority anticipates that its cash balances will range between £5.0m and £8.1m.

Current Holdings as at 31/01/24

Counterparty	Holding/ Investment	Interest rate	Investment date	Maturity date
Barclays Notice Account	2,500,000	Base rate + 0.05%	n/a	95 days' notice
Barclays Notice Account	537,000	Base rate – 0.05%	n/a	32 days' notice
Debt Management Office (DMO)	1,000,000	5.15%	24/01/2024	24/07/2024
Debt Management Office (DMO)	1,000,000	5.18%	22/11/2023	21/02/2024
Barclays Premium Account	1,195,013	2%	n/a	Instant access

4. Capital financing (borrowing) principles

- 4.1. The following table shows the current forecast for capital expenditure for the next three years. Commentary is also provided below.

Prudential indicator 2024/25-2026/27

Prudential indicator	2024/25	2025/26	2026/27
Estimate of capital expenditure	£1,482,000	£225,000	£390,000
Authorised limit for external debt	£900,000	£900,000	£900,000
Operational Boundary	£800,000	£800,000	£800,000

- 4.2. The Capital Financing Requirement (CFR) is reported annually in the Authority's statement of accounts. It measures the amount of capital spending that has not yet

been financed by capital receipts, capital grants or contributions from revenue income. The table below sets out the estimate CFR for the next three years.

Capital Financing Requirement

Movement	2024/25	2025/26	2026/27
Opening CFR 01/04	£92,510	£693,500	£593,473
Capital expenditure	£1,482,000	£225,000	£390,000
Capital expenditure funded from revenue	(£783,000)	(£225,000)	(£210,000)
Repayment of debt (MRP)	(£98,010)	(£100,027)	(£80,134))
Closing CFR 31/03	£693,500	£593,473	£693,339

- 4.3. From 2024/25 the Authority will recognise Right Of Use (ROU) assets on the balance sheet through the adoption of IFRS 16. A ROU asset is typically where the Authority has the right to use an asset through a lease. Prior to 2024/25 these were recognised as operating leases and although declared in the Statement of Accounts were not recognised as an asset. Of the £1,482,000 capital expenditure £857,000 relates to leases, the most significant being Yare House. The inclusion of these ROU assets, but excluding peppercorn leases, increases the Capital Financing Requirement (CFR) and the operational and authorised debt limits when compared to 2023/24.
- 4.4. The use of reserves to finance capital expenditure will have an impact on level of investments. However budgeted contributions to earmarked reserves should mitigate this as well as the sale of assets. The table below shows estimates of year end balances for each resource.

Estimated year end reserves 2024/25-2025/26

Estimated Year-End reserves	2024/25	2025/26	2026/27
General and Navigation Reserves	£1,545,000	£1,303,000	£1,019,000
Earmarked Reserves	£1,755,000	£1,897,000	£2,036,000
Capital Receipts Reserve	£422,000	£422,000	£422,000
Total Investments 31 March	£3,722,000	£3,622,000	£3,477,000

Affordability

- 4.5. The prudential code indicator for affordability asks the Authority to estimate the ratio of financing costs to net revenue stream. The Authority's current borrowing

consists of the Public Works Loan Board (PWLB) loans and leases. The first PWLB Loan was to finance the acquisition of the dredging operation from May Gurney, the financing costs have a zero effect on the bottom line of navigation income and expenditure as the dredging operation (financing costs and ongoing running cost including any additional capital expenditure) are less than or equal to the cost paid to contract out to May Gurney in the past. Lease interest repayments are also charged directly to the revenue budget. Whilst both of these remain less than - 1.33% of National Park Grant and Navigation income it is felt that this indicator is not appropriate for use by the Authority in this instance. Any increases to debt will require this indicator to be reviewed.

External debt

- 4.6. Prudential indicators in respect of external debt must be set and revised taking into account their affordability. It is through this means that the objective of ensuring that external debt is kept within sustainable, prudent limits is addressed year on year.
- 4.7. Therefore, the Authority will at this time only borrow long term to finance the capital expenditure incurred on the acquisition of the dredging operation from May Gurney.
- 4.8. Actual debt as at 31 March 2023 was £129,499 which consists of the PWLB loans.

Authorised limit

- 4.9. The Authority will set for the forthcoming financial year and the following two financial years an authorised limit for its total external debt, separately identifying borrowing from other long-term liabilities (excluding pension liability and government grants deferred). It should be noted that the Authority does not have any other long-term liabilities at present or plans to have any in the future. This prudential indicator is referred to as the authorised limit and is shown in the table above.

Operational Boundary

- 4.10. The authority will set for the forthcoming financial year and the following two financial years an operational boundary for its total external debt. This Prudential indicator is referred to as the operational boundary and is shown in the table above. The operational boundary is based on the Authority's estimate of most likely, i.e. prudent, but not worst case, scenario.

Liability Benchmark

- 4.11. The revision of the code in 2021 included a liability benchmark. The benchmark compares the debt maturity profile of the Authority with the minimum revenue provision (MRP) and other cashflows which affect our future debt requirement.

Whilst other local authorities have high value consisting of mixed debt profiles the Authority's debt is fixed term, relatively low value and repaid in full without the need to refinance. The loan relating to the purchase of the dredging operation will be repaid in full in 2027/28. This combined with the forecast level of investment balances means that the benchmark equals the existing level of debt. Levels of debt can be found in the capital financing requirement table. If the Authority's debt structure changed then the benchmark would be revisited.

Capital expenditure

- 4.12. The Authority will make reasonable estimates of the total of capital expenditure that it plans to incur during the forthcoming financial year and at least the following two financial years. This Prudential indicator will be referred to as estimate of capital expenditure and is included in the table above.

Treasury management

- 4.13. The Prudential Code requires authorities to set upper limits for its exposure to the effects of changes in interest rates. However, as explained above under paragraph 4.5, the current borrowing costs will not be an additional cost to the Authority. The Authority has borrowed at a fixed interest rate, thus reducing its exposure to changes in interest rates. This Prudential indicator is therefore not considered necessary in this instance.
- 4.14. There remains a small risk to the Authority in using fixed term deposits that interest rates may increase in the short term. This is minimised by the structuring of how investments are placed. By minimising fixed term deposits to a minimum of 1 year and staggering them it will allow the Authority to take advantage of any increase as funds become available for re-investment. Funds in instant access will be able to take advantage of any increase in rates.

Maturity structure of borrowing

- 4.15. The Prudential Code requires authorities to set upper and lower limits with respect to the maturity structure of its borrowing. However, as the Authority only has a single long-term loan this indicator is not considered relevant.

5. Non-treasury investments

- 5.1. Previously the Authority held one non-treasury investment in the form of an Investment Property (Ludham Field base). This was disposed of in August 2018, the proceeds of which are currently held in the Capital Receipts Reserve. There are currently no plans for additional non-treasury investments.

6. End of year investment and capital financing report

- 6.1. The Authority will provide a report on its investments and capital financing activity at the end of the financial year, as part of its final accounts reporting procedure.

Broads Authority

15 March 2024

Agenda item number 13

Integrated Access Strategy

Report by Waterways and Recreation Officer

Purpose

To present the final draft of the Integrated Access Strategy document following completion of stakeholder and public consultation stages.

Broads Plan context

E1 – Improve the integrated network of access routes and points (with easier access for people with mobility and sensory needs), linked to visitor facilities.

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

Recommended decision

To adopt the Integrated Access Strategy.

1. Introduction

- 1.1. The previous (2019) Integrated Access Strategy (IAS) aimed to address the issue of access routes, including to and between land and water, and their connections to key visitor facilities and sustainable transport links. To ensure the Strategy is truly integrated across the Broads, from April 2024 it will also guide mooring and de-masting provision on the Broads waterways, as previously covered by the Authority's 2006 Mooring Strategy.
- 1.2. The scope of the IAS is to act as a framework for focussing and prioritising areas of future work, which will then in turn generate projects for new or modified forms of service delivery that will generate benefits to users. Given the breadth of access topics and the largely influencing role the Authority plays on many access work areas, the IAS scope cannot identify the detail of specific projects that will bring user benefits. The outcomes of each of the strategic objectives will generate project priorities with specific sites identified. The delivery progress against each strategic objective will be tracked via the Broads Local Access Forum (BLAF) and Navigation Committee, as relevant.
- 1.3. The initial Stage 1 consultation to refresh the basic assumptions of the Integrated Access Strategy took place with statutory and major stakeholder organisations as part

of this five-year review. The summary of feedback from the Stage 1 consultation was reported at the November 2023 Navigation Committee meeting.

- 1.4. The Stage 2 consultation was an open public consultation on the draft IAS text and objectives. This was an opportunity for all stakeholders to comment on the focus on access for the next three years (2024/25 – 2026/27).
- 1.5. The Authority and officers are grateful for all the comments received towards shaping the final strategy document. Officers have considered the comments from all stakeholders as well as being mindful of the Authority’s statutory obligations across a wide range of social, environmental, and financial responsibilities. The wording and emphasis of the strategy will aim to consider these responsibilities and user requirements, to maximise the accessibility within the Broads for as many users as possible.

2. Summary of Consultation

- 2.1. Stage 1 consultation was with selected stakeholders including sailing clubs, rowing clubs and governmental bodies to review the basis of the strategy. The first stage consultation was also where the amalgamation of the IAS and Mooring Strategy was introduced. This consultation helped to shape the wording of the document and to make sure that the correct access topics and challenges are focused on. A lot of these comments also helped form the objectives which were consulted on in Stage 2. The outcome of this consultation was reported to both BLAF and Navigation Committee.
- 2.2. The stage 2 consultation was for the open public to comment of the objectives of the strategy. This gave us less feedback than the stage 1 consultation but still provided many comments to focus the strategy, and to make its purpose clear to the public. These objectives have given a framework for identifying and prioritising projects and to provide future benefits for Broads users. The outcome of this second consultation stage was reported to BLAF and Navigation Committee.

3. Development Timeline

- 3.1. Dates and Milestones in the development of the IAS.

Dates	Stage	Status
11 Jul – 8 Aug 2023	Stage 1 consultation on IAS values, principles and aims with statutory and larger stakeholder organisations	Completed
21 Aug – 18 Sep	Stage 1 consultation with sailing clubs and other waterways users	Completed
30 Aug	Summary of Stage 1 consultation on Themes 1 and 2 with BLAF	Completed

Dates	Stage	Status
2 Nov	Summary of Stage 1 consultation and Themes 2 and 3 with the Navigation Committee	Completed
16 Nov – 14 Dec	Stage 2 consultation on IAS text and objectives section with all stakeholders	Completed
11 Jan 2024	Draft IAS document to Navigation Committee	Completed
06 Mar	Draft IAS Document to BLAF	Completed
15 Mar	Final draft document to Broads Authority	This report

4. Conclusion

- 4.1. The Authority received a wide response to the Stage 1 stakeholder consultation and a fair response to the Stage 2 public consultation, which is understandable as the Stage 1 consultation was targeted to specific Broads stakeholder groups and emailed directly. The variety of responses have shaped the strategy to meet as many Broads access challenges as possible, within the context of the Authority meeting a wide range of statutory obligations. By having a two-stage consultation we reached out to specific stakeholders as well as the public to make them aware of the strategy and the framework for the projects we will be looking to achieve in the next three years.
- 4.2. The strategy being sectioned into land access, land to water access and the inclusion of the mooring and demasting provision means that the strategy can service the widest range of Broads users in a genuinely integrated way.
- 4.3. After the strategy has been adopted, officers will move into the implementation stage. This will begin with a three-year project plan, mapping out the projects to the objectives which have been prioritised in the strategy.

Author: Jo Thompson

Date of report: 01 March 2024

Background papers: [Sustainable Tourism Strategy](#); [Integrated Access Strategy \(2019\)](#); [Biodiversity and Water Strategy](#)

[Broads Plan](#) strategic objectives: E1 - Improve the integrated network of access routes and points (with easier access for people with mobility and sensory needs), linked to visitor facilities. C4 – Maintain and improve safety and security standards and user behaviour on the waterways.

Appendix 1 – Integrated Access Strategy 2024 Draft

Integrated Access Strategy for the Broads

DRAFT

February 2024

Broads Authority
Yare House
62-64 Thorpe Road
Norwich NR1 1RY

Contents

1. Executive Summary	4
2. Introduction.....	5
3. Scope	7
4. Principles	8
5. Land-based access - aims.....	10
6. Land-to-water access – aims.....	11
7. Mooring and de-masting provision - aims	12
8. Objectives	13
9. Reporting and Communicating Progress.....	23
10. Appendix - Useful links	24

DRAFT

Report prepared by – Dan Hoare (Head of Construction, Maintenance & Ecology)

Jo Thompson (Waterways & Recreation Officer)

Version	Date	Contributors	Stage	Checked
1.0	9/11/23	Jo Thompson Dan Hoare	Public consultation comments included	Dan Hoare
2.0	01/02/2024	Jo Thompson Dan Hoare	Final draft	Dan Hoare

DRAFT

1. Executive Summary

The Broads is the UK's premier protected wetland, internationally recognised for its landscape, nature conservation and cultural heritage. More than seven million people a year visit the area to enjoy a range of outdoor activities from boating, walking, angling, and cycling; to wildlife watching, photography and visiting historic and cultural assets such as mills and churches. The area has more than 200 km of inland, navigable, lock-free waterways and over 300 km of public rights of way, including three county long distance trails and part of the England Coast Path.

A priority action identified in the Broads Plan 2022-27 that summarises the strategy for access provision in the Broads is for the “development and implementation of schemes to upgrade and improve the network of access points and routes that are linked to visitor facilities and include easier access for people with mobility and sensory needs.”

The Integrated Access Strategy (IAS) aims to address the issue of maintaining and improving access routes, including over land and between land and water, and their connections to key visitor facilities and sustainable transport links.

The Broads Authority will continue to work with partners and local communities towards the objectives of this strategy, seeking to make the best use of shared knowledge and resources. The strategy will be delivered through a three-year action plan with detailed annual action plans of priority projects being updated via the Broads Local Access Forum and the Navigation Committee.

This document updates the previous 2019 Integrated Access Strategy, incorporating for the first time the Authority's strategic approach to managing its network of 24-hour moorings and demasting locations. By its nature, the document is focused on strategic aims to provide a broad range of access benefits to all Broads users across land and water. Moorings provide one of the key means by which true integration of land and water access can be facilitated.

2. Introduction

The Broads landscape is a mosaic of interconnected rivers, shallow lakes, fens, marsh, woodland, and agricultural land set between the urban surrounds of Norwich, Great Yarmouth, and Lowestoft. A member of the UK National Parks family, the Broads has a range of national and international designations in recognition of its landscape, nature conservation and cultural features. It is a popular recreational destination, with over 200 km of lock-free rivers and open water bodies, an extensive public rights of way network and a rich variety of natural, historic, and cultural assets to be explored and enjoyed.

As part of the government's response to the 2019 Landscapes Review of National Parks & Area of Outstanding Natural Beauty (AONB's), the intention is for legislation to place a stronger requirement on partners such as local authorities and public bodies to contribute to their delivery. A new Protected Landscapes Partnership will bring together national organisations representing England's National Parks, AONB's, National Trails and Natural England to collaborate, share knowledge and tackle common objectives such as nature recovery and improved public access. Further to this, Defra's 25 Year Environment Plan includes the joint aims of connecting people with the environment to improve health and wellbeing and creating more green infrastructure.

The Integrated Access Strategy (IAS) aims to address the issue of maintaining and improving access routes, including over land and between land and water, and their connections to key visitor facilities and sustainable transport links. To ensure the strategy is truly integrated across the Broads it will include guide mooring and de-masting provision on the Broads waterways, as previously covered by the Authority's 2006 Mooring Strategy.

Adequate and appropriate provision of public access points, routes and services is vital to sustainable recreation and tourism. This strategy aims to manage and develop the access network in the Broads in an integrated way considering how individual access points and routes fit into the overall network of access provision in the Broads. The strategy will also take account of other strategies and plans covering interrelated themes such as sustainable tourism, biodiversity, climate change, economic growth, landscape and cultural heritage, angling, water space management and public transport.

The key strategic actions identified in the Broads Plan (2022-2027) that inform this strategy are:

- C2 - Maintain existing navigation water space and develop appropriate opportunities to extend access for various types of craft.
- C4 - Maintain and improve safety and security standards and user behaviour on the waterways.

- E1 - Improve the integrated network of access routes and points (with easier access for people with mobility and sensory needs), linked to visitor facilities.

An initial consultation to refresh the basic assumptions of the Integrated Access Strategy (IAS) was conducted with statutory and major stakeholders as part of this three-year review. The IAS review also keeps pace with the refreshed Broads Plan (2022-27) which has been produced in the interim period. The IAS is one of the sub-strategies that informs how the aims of the Broads Plan will be achieved. Various other relevant sub-strategies also inform the IAS include the Local Plan for the Broads, Sustainable Tourism Strategy, Waterways Management Strategy and Biodiversity & Water Strategy (see Appendix).

Future development of permanent or residential moorings, whilst a key issue for the Broads generally, will not be considered within this strategy and must be addressed through the Local Development Framework. All data gathered through the Local Development Framework process will be made available to Planning Officers for consideration in the development of the Core Strategy.

DRAFT

3. Scope

The scope of the Broads Integrated Access Strategy covers the following access types, categorised under one of three themes.

Table 1. Access types by category

Land-based access	Land-to-water access	Short stay mooring and demasting provision
Public rights of way	Slipways and other launching facilities	Broads Authority 24-hour moorings
Permissive paths	Staithes (landing stages)	Broads Authority demasting and emergency moorings
Public transport links	Ferries	
Private transport facilities	Angling access points	
Land designated as Open Access land (under the CROW Act 2000)		

This strategy provides the framework to deliver the long-term aim for sustainable, integrated access in the Broads. It is for anyone with an interest in access in the Broads including users, landowners and managers and stakeholders. Actions will be informed by a GIS-based spatial analysis approach and guided by the principles, strategic aims and objectives listed in the following sections.

This strategy also takes account of other relevant local and regional strategies for interrelated topics such as recreation (including the Local Cycling and Walking Infrastructure Improvement Plans), climate change adaptation, landscape and cultural heritage, community health and wellbeing, local transport, and biodiversity.

4. Principles

The following principles are applicable across all access related themes (land-based access, land to water access, and mooring and demasting provision) and will be used to help guide the development and delivery of access plans and projects in the Broads:

- 4.1 Equality, Diversity, and Inclusion – to ensure that access is available to as many people as possible, regardless of their age, ability, circumstance, and any protected characteristics. It is based on the principle that providing for the widest range of users creates better places, richer experiences, and more benefits.
- 4.2 Sustainability - to ensure that projects and plans to increase economic development and social well-being are conducted without depletion and degradation of the earth's natural resources.
- 4.3 Financial cost effectiveness – to ensure that the cost and value for money of all projects is evaluated at the outset and the financial viability considers a broad range of benefits, such as to public health and the local economy.
- 4.4 Biodiversity Gain - project proposals for new or improved access provision will need to demonstrate that negative impacts on the environment, ecology and designated sites can be avoided or minimised. Where negative impact is not avoidable, schemes will follow the principles of Biodiversity Net Gain.
- 4.5 Sustainable travel choices - To encourage public transport, walking, cycling and non-powered boating, and improve links between public transport provision, visitor destination points and access between land and water and to the water's edge.
- 4.6 Partnership and community involvement - project proposals should demonstrate partnership and community involvement in planning, delivery, and ongoing maintenance liability. Relevant stakeholders will be consulted on the scope and benefits of project proposals to maximise opportunities for collaborative working.
- 4.7 Access for All - Ensure provision of safe access with adoption of the least restrictive options following the design principles of coherent; safe; comfortable; and attractive: to encourage and enable people of all ages and abilities to experience the Broads' countryside and waterways.
- 4.8 Innovative design - All access infrastructure to be consistent with local planning policies whilst delivering user benefits and value for money.
- 4.9 Asset liabilities - When considering acquiring new assets, the Broads Authority should consider the cumulative implications of taking on new liabilities, in particular the

potential cost of replacing physical assets, maintenance costs over duration of tenure, etc.

- 4.10 Climate change resilience - Project design should consider the potential impacts of climate change, such as changes in weather patterns and water levels, to support long-term resilience and adaptation.
- 4.11 Impact reduction - Encourage provision of access that relieves visitor pressure on internationally designated sites, avoids disturbance of protected species and helps to accommodate growth.
- 4.12 Access hubs - To identify, promote and develop access hubs where it would be appropriate to focus access provision. Access hubs are areas of the Broads which have connections to public transport, cycling and footpath networks, local services and amenities, public facilities such as toilets and car parking, and provision of information.

DRAFT

5. Land-based access – aims

- 5.1 Provide appropriate information on access to recreational opportunities and interpretation about recreational sites.
- 5.2 Maintain, improve, and promote sustainable modes of transport in and to the Broads by working with local authorities and transport providers.
- 5.3 Support the development of cycle hire facilities, cycle security and routes in new locations for the benefit of boaters and land-based visitors.
- 5.4 Identify and promote the development of new access routes to improve the connectivity of the existing public access network, including rights of way, permissive paths, and long-distance routes.
- 5.5 Maximise and promote use of appropriate open access land under CROW Act 2000.
- 5.6 Seek opportunities to increase provision for electric charging points for cars and bikes.
- 5.7 Identify potential new bridleway routes that will allow riders to avoid dangerous road riding – including shared use routes suitable for horse riding, cycling, and walking.
- 5.8 Assist partners in priority path maintenance in the Broads, where the Broads Authority can add value.

DRAFT

6. Land-to-water access – aims

- 6.1 Support the development of paddle trails with appropriate land-based facilities in suitable areas.
- 6.2 Identify appropriate locations where improved car parking, paddle storage, secure trailer parking and cycle storage would benefit users (e.g., at slipways).
- 6.3 Seek opportunities to extend and formalise access to new areas of navigable water space by paddle craft where appropriate.
- 6.4 Improve access to the water's edge and alongside water for the purposes of walking, angling (including angling platforms) and bird watching.
- 6.5 Improve links from moorings to land-based facilities and visitor destinations.
- 6.6 Improve and expand access points between land and water, including visitor moorings, staithe, safety moorings, canoe portages, ferries, and slipways, where possible.
- 6.7 Work in partnership to protect staithe rights and access benefits they bring.
- 6.8 Support provision of public boat trips which support accessibility.

DRAFT

7. Mooring and demasting provision – aims

- 7.1 Improve the availability and accessibility of information to users on mooring opportunities, location details and facilities available.
- 7.2 Maintain the free use of Broads Authority unstaffed moorings.
- 7.3 Maintain a policy of no net reduction on publicly accessible mooring length directly managed by the Broads Authority.
- 7.4 The Broads Authority should not enter leases for mooring sites that require the payment of annual fees higher than those recommended by the Authority's Property advisers.
- 7.5 Promote most effective use of mooring space through double alongside or stern-on mooring at appropriate sites.
- 7.6 Promote provision of charging points for vessel electric batteries for propulsion.
- 7.7 Seek contributions/ establish charges for ancillary services e.g., water donation points, electricity provision from pillars.
- 7.8 The Broads Authority will work to ensure wherever possible that the distribution of short stay moorings is a maximum of 30-minute cruising time apart (equal to 2 miles distance at 4mph).
- 7.9 Seek to provide de-masting mooring opportunities at all four quadrants of low bridges.
- 7.10 Adopt a range of mooring design options which offer value for money where access to land is not essential.
- 7.11 Increase the proportion of moorings with design features allowing greater range of usability, accessibility, low freeboard, etc.

8. Objectives

Impact scoring	1 – No Impact	2 – Minor Impact	3 – Moderate Impact	4 – Significant Impact	5 – Major Impact
Achievability scoring	1 – Very Unlikely to be Achieved	2 – Unlikely to be Achieved	3 – Achievable	4 – Likely to be Achieved	5 – Highly Achievable

Table 2. Land-based access objectives

Objective number	Land Based Access Objectives	Achievability	Impact	Rating	Year 1	Year 2	Year 3
L 1	Develop a Communications Plan to ensure equality, diversity, and inclusivity in land access provision around the Broads.	5	4	20	Devise and implement communications plan. Thinking particularly about how to break down social, cultural and age barriers.	Implement communications plan.	Review communications plan.
L 2	Review the Broads Authority role in Public Rights of Way (PRoW) maintenance.	5	4	20	Carry out review of PRoW maintenance by the Authority.	Consult with stakeholders.	Plan for review next year.

L 3	Identify priority sites for new and improved access provision.	4	3	12	With partners identify priority sites. Consult with stakeholders about what site improvements could take place.	Project plan and seek funding.	Complete.
L 4	Consult with users regarding priority locations for the development and promotion of access hubs and facility improvements.	3	4	12	Consultation on location of access hubs / development of hubs / definition of hubs.	Promote facilities. Project plan for improvements. Seek funding.	Implement project/s.
L 5	Work with local authorities and transport providers, to promote use and enhancement of the travel around the Broads.	3	4	12	Contact local authorities and transport providers to seek opportunities to work in partnership.	Promote facilities. Project plan for improvements. Seek funding.	Promote facilities.
L 6	Carry out feasibility study of installing electric charging	5	2	10	Review local electricity grid capacity at Broads	Seek external funding and partners who could aid with	Initiate project/s.

	points for cars and cycles at Broads Authority sites.				Authority sites with parking facilities.	increasing access to electric charging points for vehicles and boats.	
L 7	Look at what Open Access land is available for increased access opportunities.	2	4	8	Review Broads Authority's role and duties with regards to Open Access land.	Review access provision and barriers to greater usage of Open Access land.	Project plan and seek funding for improvements.
L 8	Norfolk County Council Walking, Wheeling, and Cycling Strategy and Suffolk County Council Cycling and Walking Strategy linking up with BLAF to promote cycling, walking and horse-riding provision.	4	2	8	Discuss strategies with NLAF and BLAF.	Identify how the strategies can be used within the Broads.	Working with partners implement strategies.

Table 3. Land-to-water based access objectives

Objective Number	Land-to-Water Access Objectives	Achievability	Impact	Rating	Year 1	Year 2	Year 3
LW 1	Develop a Communications plan for land-to-water access on the Broads.	5	4	20	Devise and implement communications plan. Thinking particularly about how to break down social, cultural and age barriers.	Review and implement communications plan.	Review and implement communications plan.
LW 2	To assist the prioritisation of service delivery, develop a method of determining the relative boating activity within waterways management units, by using aggregated and anonymised mobile phone data.	4	4	16	Learn to use data system. Use data to create a prioritisation matrix.	Implement prioritisation matrix.	

LW 3	Continue to work at multi-use hubs with access to water identified around the Broads.	5	3	15	Identify hubs with access to water. Work with local stakeholders for improvements.	Promote multi-use hubs with access to water.	
LW 4	Update and disseminate open water swimming advice and guidance.	5	2	10	With help from Rangers monitor swimming activity. Work with partners and local water safety forum to communicate safety messaging. Report to BLAF.	Continue monitoring and working with partners on safety communications. Consider safety at hot spots. Report to BLAF.	Continue monitoring and working with partners on safety communications. Consider safety at hot spots. Report to BLAF.
LW 5	Develop a web-based zoomable/ scrollable map of access facilities in the Broads.	3	4	12	Improve map provisions and usability for Broads users.	Annual review and update.	Annual review and update.
LW 6	Carry out a review with stakeholders to understand the issues	4	3	12	Work with sailing clubs to carry out a review.	See what improvements can be	Implement.

	and barriers to sailing in the Broads.					made to break down barriers.	
LW 7	Promote and enhance opportunities for launch of small vessels and paddlecraft where vehicle access or parking is possible.	4	3	12	Identify sites with the help of Rangers and local stakeholders. Maintain existing access points.	Use study to seek partners, external funding and improve facilities at sites. Maintain existing access points.	Implement project/s Maintain existing access points.
LW 8	Maintain and promote the Broads Authority managed angling pads/ platforms.	5	2	10	Maintain existing platforms. Work with comms team to promote. Work with local stakeholders to promote.	Maintain existing platforms. Work with comms team to promote. Work with local stakeholders to promote.	Maintain existing platforms. Work with comms team to promote. Work with local stakeholders to promote.
LW 9	Promote and enhance opportunities for paddlecraft routes/trails.	3	3	9	Using study of craft transportation sites identify where craft can be launched. What are the facilities at these sites?	Work with stakeholders on routes and facilities within the Broads.	Seek funding and carry out projects.

LW 10	Review of access provision at Mutford Lock and adjacent Authority owned land.	3	3	9	Carry out feasibility study of access improvements at Mutford lock.	Develop a business case, project plan. Seek partners and funding for any access developments which have become apparent from survey.	Carry out project works.
LW 11	Review access to slipways across the Broads to ensure long-term usage.	4	2	8		Review of locations, ownership, general condition and barriers to wider usage.	Develop enhancement plans at prioritised sites.
LW 12	Review the accessibility arrangements for public boat trips.	2	3	6		Carry out review; seek partners and funding; seek accessibility enhancements.	Develop enhancement plans.

Table 4. Mooring and demasting provision objectives

Objective Number	Mooring and Demasting Provision Objectives	Achievability	Impact	Rating	Year 1	Year 2	Year 3
M 1	Report annually on total mooring length managed by the Broads Authority compared to agreed baseline.	5	5	25	Agree a baseline that reflects capacity where needed and report.	Report.	Report.
M 2	Review policy regarding DP16 moorings. Improve communications to public regarding DP16 moorings.	5	4	20	Review maps of DP16 moorings thinking about usage and accessibility.	Work with comms team to improve communication around DP16 moorings.	
M 3	Identify locations for new short-stay moorings in gaps identified by gap analysis.	4	5	20	Cost up what it would take to fill all the gaps in gap analysis. Agree a process for new mooring locations.	From prioritised sites approach landowners with project proposal.	Develop projects. Implement.

M 4	Review de-masting provision in the Broads and develop a prioritisation methodology to guide future investment in new provision.	4	3	12	Review de-masting provision. Identify points needing improvement.	Develop prioritisation methodology. Use methodology against sites identified for improvement.	Seek funding and implement improvements.
M 5	Review ancillary services provision at 24-hour moorings.	5	3	15	Review of water and electric hook ups at Broads Authority moorings.	Review fast charging for battery powered propulsion systems at Broads Authority moorings.	
M 6	Identify the highest priority modification for accessibility at 24-hour moorings.	3	5	15	Consult on where access issues are having a negative impact on user enjoyment.	Create project proposals. Seek funding.	Carry out project/s.
M 7	Review lease fees and assess on a case by case basis.	5	3	15	Review lease fees.	Continue to assess.	
M 8	Feasibility study of different mooring	5	3	15	Feasibility study and consultation.	Implement findings.	Continue implementing.

	design options and consult.						
M 9	Work on a zoomable/ scrollable map of Broads Authority Waterways facilities which include moorings.	3	3	9	Improve map provisions, include moorings.	Update map.	Update map.
M 10	Review every 3 years double alongside and stern-on mooring provision in appropriate locations.	5	2	10			Complete review.
M 11	Identify if there are popular moorings which need to become staffed.	4	4	16			Carry out review.

9. Reporting and Communicating Progress

9.1 Reporting Process

The detailed annual work plan will be reported via the Broads Local Access Forum for the 'land access' and 'land-to-water access' themes (section 5 and 6 of this document) in June each year, and via the Navigation Committee for the '24-hour moorings and demasting provision' theme (section 7 of this document) in April each year. These annual meetings will also report progress achieved against the aims set out in the three-year action plan.

9.2 Operational Updates

At regular Navigation Committee meetings, progress will be reported on the major waterways management projects, including those on 24-hour moorings, demasting moorings and slipways/launch points. At Broads Local Access Forum meetings, a standing item will be the reporting on delivery of specific land and land-to-water projects identified through this strategy.

9.3 Review of three-year action plan

At the end of the three-year plan a full review of progress against the strategic aims and objectives will be carried out. Prior to the next three-year action plan being developed, public consultation will be repeated on the priorities, aims and objectives. Updating changes in priorities, approaches, and practices in implementing access improvements is an on-going process and the three-year review enables these to be captured and evaluated in a suitable timeframe.

10. Appendix

Associated strategies and Plans

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

Broads Authority sub-strategies [Strategy \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/strategy)

- Broads Biodiversity and Water Strategy
- Local Plan for the Broads
- Waterways Management Strategy
- Sustainable Tourism Strategy
- Climate Change and Carbon Reduction

Local Cycling and Walking Infrastructure Improvement Plans [Local Cycling and Walking Infrastructure Plans - Norfolk County Council](#) and [Improvements for walking, cycling and wheeling - Suffolk County Council](#)

2019 Landscapes Review of National Parks & AONB's [Landscapes review: National Parks and AONBs - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/421212/landscapes-review-national-parks-and-aonbs-2019.pdf)

Progress Reporting on the Integrated Access Strategy

Broads Local Access Forum [Broads Local Access Forum \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/broads-local-access-forum)

Navigation Committee [Navigation Committee \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/navigation-committee)

Key partners for engagement and strategic delivery:

- Norfolk Coast AONB
- British Canoeing
- Broadland District Council
- Broads Society
- Broads Hire Boat Federation
- Campaign for National Parks
- East Suffolk Council
- Environment Agency
- Forestry Commission
- Great Yarmouth Borough Council
- Highways England
- Homes England
- National Highways
- Natural England
- Norfolk County Council
- Norfolk FWAG
- North Norfolk District Council
- Norfolk & Suffolk Boating Association
- Marine Management Organisation
- Open Spaces Society
- RSPB
- South Norfolk Council
- Sport England
- Suffolk County Council
- Suffolk Wildlife Trust
- Upper Thurne Working Group

Broads Authority

15 March 2024

Agenda item number 14

Local Plan consultation

Report by Planning Policy Officer

Purpose

The Preferred Options version of the Local Plan for the Broads, with its accompanying documents, are now ready for consultation. An 8-week consultation is proposed, with three drop-in events.

Recommended decision

- i. Subject to comments made at this meeting, to endorse the Preferred Options version of the Local Plan, Sustainability Appraisal and Habitats Regulations Assessment (HRA) for public consultation.
 - ii. To delegate any typos, formatting, or minor improvements to the Planning Policy Officer.
-

Contents

1.	Introduction	1
2.	Preferred Options Local Plan	2
3.	Policies Maps	2
4.	Preferred Options Sustainability Appraisal	2
5.	Preferred Options Habits Regulation Assessment	2
6.	Consultation	3
7.	Next steps	3
8.	Financial implications	4
9.	Risk implications	4

1. Introduction

- 1.1. Over the last year or so, the Preferred Options version of the Local Plan has come before Planning Committee in 'bite size pieces' for consideration and comment by

Members. The bitesize pieces have been brought together and the Preferred Options is now ready to be consulted on.

- 1.2. The Planning Committee reviewed the Preferred Options version of the Local Plan at their meeting of 1 March and endorsed it with the Sustainability Appraisal and Habitats Regulations Assessment (HRA). The Committee has recommended that the Broads Authority Board approves the documents for consultation.

2. Preferred Options Local Plan

- 2.1. The 'bite size pieces', that Planning Committee Members have reviewed, have now all been brought together to form the Preferred Options version of the Local Plan. This is set out at Appendix 1 and comprises the entire Local Plan and appendices (please note that this version is the same as submitted to the Planning Committee meeting on 1 March 2024).
- 2.2. At the Planning Committee meeting held on 1 March, it was agreed that ST01 be amended to read "The scheme delivers a selection of housing types and sizes agreed with Great Yarmouth Borough Council and Broads Authority in consultation with the Parish Council". It was also agreed to add a sentence to confirm that the Authority are considering more than 10% BNG, however, this is covered already in the supporting text to the policy. Links will be inserted. The Biodiversity Net Gain policy has tracked changes as this changed significantly when compared to the policy that came before Planning Committee as a bite size piece.

3. Policies Maps

- 3.1. The Broads Authority's GIS Officer has produced policies maps to accompany the policies. We have also produced an interactive on-line mapping system that will link to the Local Plan. We intend to put PDF versions of the policies maps online. We do not intend to print off the policies maps. See Appendix 3 for the policies maps.

4. Preferred Options Sustainability Appraisal

- 4.1. With each bitesize piece of the Local Plan that came before Planning Committee, there was a table that assessed the policy against the Sustainability Appraisal (SA). These have been compiled to form the Preferred Options Sustainability Appraisal document that will also be out for consultation. This is attached at Appendix 2.

5. Preferred Options Habits Regulation Assessment

- 5.1. Each bitesize piece that has come before Planning Committee over the last year or so has been assessed by our Habitats Regulation Assessment (HRA) consultant, Lepus Consulting. The final HRA is included at Appendix 4.

6. Consultation

- 6.1. It is intended that an 8-week consultation will run from 25 March to 17 May 2024. We may be able to start the consultation a few days earlier. The required statutory minimum consultation period is 6 weeks and two weeks have been added as the consultation period is over Easter.
- 6.2. Posters and press releases will be produced to advertise the consultation, in conjunction with placing advertisements in the local press. Social media will also be used to promote the consultation.
- 6.3. Three drop-in events will be held as follows:

Saturday 13 April	Tuesday 30 April	Wednesday 8 May
10am to 1pm	4pm 8pm	5:30pm to 9pm
Wroxham Church Hall	Filby Village Hall	Beccles Blyburgate Hall

- 6.4. Ways to engage with those who are less easily engaged will be worked up with the assistance of the Education Officer.
- 6.5. An HTML version of the Local Plan will be produced. The Local Plan will be displayed as webpages online, as well as in the usual way through a PDF. This HTML version will link to the interactive mapping system and vice versa. The Senior Communications Officer, GIS Officer and Administrative Officer have all assisted with this element of work.
- 6.6. Hard copies of the Local Plan, SA and HRA will be placed in the venues listed below. Hard copies of policies maps will not be made available at the venues as people will be directed to the interactive map. The venues are:
- Libraries: Acle, Beccles, Brundall, Bungay, Cromer, Great Yarmouth, Loddon, Lowestoft, Norwich Millennium, Oulton Broad, Stalham and Wroxham.
 - Council Offices: Broadland, Great Yarmouth, North Norfolk, South Norfolk, East Suffolk, Norfolk County and Suffolk County.
 - Yare House, Norwich.

7. Next steps

- 7.1. Comments received during the consultation will be logged and responded to, and amendments made to the Preferred Options version as required, as it becomes the Publication version of the Local Plan. A Whole-Plan Viability Assessment will be completed. A sequential test (in relation to flood risk) will also be completed. Gypsy and Traveller work will be undertaken to inform the next version of the Local Plan. We also intend to see if we can justify greater than 10% Biodiversity Net Gain. Documents will come to the Planning Committee over the coming months on these matters.
- 7.2. The ultimate aim is to produce a Publication version of the Local Plan around the end of 2024 that can be consulted on and then submitted before the end of June 2025.

8. Financial implications

- 8.1. The main costs incurred are the Habitats Regulation Assessment, hiring of venues, paying for adverts in the local Press and printing of hard copies of the Local Plan. Going forward, costs will be incurred through producing the Gypsy and Traveller study as well as the Whole-Plan Viability Assessment.

9. Risk implications

- 9.1. The Government intends to change the way Local Plans are produced and has set a transition period for producing Local Plans under the current system. The timeline set out earlier in this report is intended to meet that transition period. If there are delays and the Local Plan is not submitted by June 2025, this will have implications for its production. This would include the risk that we would need to prepare it under the new system, which would necessitate starting the process again.

Author: Natalie Beal

Date of report: 04 March 2024

Appendix 1 – [Local Plan for the Broads – Preferred Options 2024](#)

Appendix 2 – [Sustainability Appraisal](#)

Appendix 3 – Policies Maps: [Settlement policies bundle](#); [Overarching policy maps](#); [Development Boundaries](#); and [SA Baseline maps](#).

Appendix 4 – [Habitats Regulation Assessment](#)

Broads Authority

15 March 2024

Agenda item number 15

Risk Management Policy

Report by Senior Governance Officer

Purpose

The Authority's Risk Management Policy has been reviewed and updated.

Recommended decision

To adopt the revised Risk Management Policy.

1. Introduction

- 1.1. The Broads Authority has a Risk Management Policy (RMP) setting out the rules and standards for corporate and operational risk management, which is scheduled to be reviewed and updated every two years. The RMP guides staff in monitoring and managing risk on a day-to-day basis when planning or implementing activities.
- 1.2. The policy is scheduled to be reviewed and updated every two years. It was last reviewed and adopted by the Authority in March 2022.

2. Updated policy

- 2.1. The Management Team recently reviewed the policy and the only changes made were to reflect the change in the Committee's name.
- 2.2. The revised policy was subsequently reviewed by the Risk, Audit and Governance Committee at its meeting on 12 March. The Committee's comments will be reported verbally at this meeting.
- 2.3. A copy of the updated policy (with tracked changes) is attached at Appendix 1.

3. Conclusion

- 3.1. Members are asked to review and adopt the revised Risk Management Policy.

Author: Sara Utting

Date of report: 28 February 2024

Background papers: none

[Broads Plan](#) strategic objectives: n/a

Appendix 1 – Risk Management Policy

Risk management policy

1. Introduction

- 1.1. This document sets out the Broads Authority's rules and standards for managing strategic and operational risk, and guides staff in assessing, monitoring and managing risk on a day-to-day basis.

2. Defining risk

- 2.1. In this context, 'risk' refers to an uncertain event, or set of events, which may affect the Authority's ability to operate its business or achieve its aims and objectives. An 'uncertain event' is one that might happen, rather than one that will definitely happen or is happening already.
- 2.2. Each risk has the key dimensions of 'likelihood' and 'severity'. Likelihood is the probability the event will happen, while severity is the impact the event would have if it happened.

3. Managing risk

- 3.1. The Authority must be able to consider the risks that may threaten or affect the running of its business and delivery of its aims and objectives, and make sure it has controls and mitigation measures in place to minimise those risks.
- 3.2. The international standard for risk management (ISO 31000) sets out useful guidance on risk management, emphasising that it should be integral to all processes and for all staff. Good principles for managing risk are that:
 - It needs to be systematic, structured and timely.
 - It is based on the best available information, including historical data, stakeholder and customer feedback, forecasting and expert judgment. It should be tailored to the organisation's internal and external context and risk profile.
 - It takes human and cultural factors into account, recognising that people's capabilities, behaviours and intentions can either help or hinder the organisation's objectives.
 - It is transparent and inclusive, needing the timely and appropriate involvement of stakeholders and decision makers at each stage, and ensuring proper representation of all those affected.
 - It needs to be iterative, dynamic and responsive to change, taking account of changes in the internal and external environment.
 - It needs to demonstrate continuous improvement.

3.3. Not having risk management procedures in place could result in a failure to identify and monitor risks, or apply appropriate and proportionate mitigation measures. It is also important to bear in mind:

- Our stakeholder and public expectations that we manage risk effectively;
- the demands of legislation and external bodies, such as regulators and auditors;
- the value of risk management in making informed decisions about the effective use of capital and resources, and in reducing costly mistakes or firefighting;
- the desire to make the organisation a better and safer place to work, and for others to work with.

4. Roles and responsibilities

Risk, Audit and Risk-Governance Committee

4.1. The Risk, Audit and Risk-Governance Committee oversees the development and operation of risk management at a strategic level, and regularly reviews the Corporate Risk Register. The Committee does not review the Directorate Risk Registers.

Management Team

4.2. Management Team (MT) is responsible for monitoring and managing risk across the organisation and making sure we have effective policies and procedures in place. MT oversees the review of the Risk Management Policy and Corporate Risk Register, with support from the Senior Governance Officer. Any significant corporate issues relating to risk management are brought to the Risk, Audit and Risk-Governance Committee's attention.

Directors

4.3. Directors are responsible for making sure risk management is embedded into the work of their Directorates, that risk owners and all other staff are aware of its importance, and that appropriate mitigation measures are in place. Directors are also responsible for their Directorate Risk Registers, which focus on day-to-day operational activities. They will bring MT's attention to any concerns or instances where ineffective risk management is impacting on the Authority's business or the achievement of its key aims and objectives.

Risk owners

4.4. Risk owners are responsible for monitoring and managing their assigned risks on a day-to-day basis. They will review their risks at least every six months and make sure the registers are updated accordingly. Risk owners will bring their Director's attention to any concerns or instances where ineffective risk management may be impacting on the Authority's business or the achievement of its key aims and objectives.

Other staff

- 4.5. Risk management is not a specialist activity or only for nominated 'risk owners'. It is a core part of everyone's job and should be embedded throughout the organisation and its activities. A risk management assessment should be part of planning and implementing all activities, with risks identified and mitigation measures put in place.

5. Risk Registers

Types of register

- 5.1. The Authority maintains a strategic Corporate Risk Register. This is supported by operational Risk Registers for its Strategic Services Directorate, Operations Directorate and Finance & Support Services Directorate.
- 5.2. The **Corporate Risk Register** sets out the 'across the board' risks that could threaten the Authority's core business and the way it operates. ~~The Corporate Risk Register is maintained on the Authority's intranet.~~
- 5.3. **Directorate Risk Registers** identify risks that could threaten day-to-day operational activities. The Registers are maintained by each Director. Where a new risk identified within a Directorate has a revised risk score above 16 (high risk), it will automatically be referred to the Corporate Risk Register for monitoring by the Risk, Audit and Risk Governance Committee and MT. If new mitigation measures put in place then reduce the risk's score to below 16 (moderate to low risk), the risk will be removed from the Corporate Risk Register, but retained on the Directorate register, unless considered to be a corporate risk.
- 5.4. MT has overall responsibility for the registers, and risk owners are responsible for reviewing and updating their individual risks. Every risk should be reviewed before every Risk, Audit and Risk Governance Committee meeting, or earlier where there is a significant change in circumstances, with a note in the register of the date the risk was last reviewed.

Format

- 5.5. All registers have the following information:
 - Area impacted by the risk (people, finance, performance, reputation or assets)
 - Risk name and description
 - Date entered on risk register
 - Initial risk scores (likelihood and severity)
 - Tasks to mitigate the risk (controls/safeguards/precautions)
 - Revised risk scores (likelihood and severity)
 - Additional actions required

- Risk owner (by job title)

6. Assessing risk tolerance levels

6.1. The Authority assesses risk against the matrix and scoring descriptions in Tables 1 to 4. For each risk, the dimension scores of **likelihood** and **severity** are multiplied to produce an **initial risk score**. When mitigation measures are identified, the two dimensions are scored and multiplied again to produce a **revised risk score**. This score is categorised as being a low, medium or high **level of tolerance**.

Table 1

Risk scores matrix

Likelihood	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5
			1	2	3	4
Severity						

Table 2

Likelihood definitions

Rating	Definition	Value
Highly likely	The event is expected to occur	5
Probable	The event will probably occur	4
Possible	The event may occur at some time	3
Unlikely	The event is not expected to occur in normal circumstances	2
Rare	The event may occur only in exceptional circumstances	1

Table 3

Severity definitions

Schedule	Cost	Performance and quality	Value
<2 weeks delay	<1% of budget	Cosmetic impact only	1 Insignificant
2 weeks to 1 month's delay	1%-<2%	Some minor elements of objectives affected	2 Minor
1 month to <2 months delay	2%-<8%	Significant areas of some objectives affected	3 Moderate
2 months to <4 months delay	8%-<12%	Wide area impact on some objectives	4 Major

Schedule	Cost	Performance and quality	Value
>4 months delay	>12% of budget	Significant failure resulting in the project not meeting its objectives	5 Extreme

Table 4

Risk level tolerance

Total score	Risk treatment
High 16-25 Red risk	Risks are so significant that risk treatment is mandatory
Medium 6-15 Amber risk	Risks require a cost benefit analysis to determine the most appropriate treatment
Low 1-5 Green risk	Risks can be regarded as negligible, or so small that no risk treatment is required

- 6.2. When a potential new action or objective is assessed for risk, MT will review the revised risk score suggested by the risk owner to make sure it is robust and reasonable.
- 6.3. Where a risk score is above the tolerance level of 16 (high risk), the Chief Executive will immediately bring the risk to the attention of the Chair~~man~~ of the Authority and the Chair~~man~~ of the Risk, Audit and Risk-Governance Committee.

7. Risk management tools

Risk identification

- 7.1. Identifying a new risk can happen at any time, but is most likely:
- when the Authority takes on a new responsibility, scheme or project;
 - as a result of an unforeseen incident or event; or
 - as part of the annual review of risks by MT or Directorate teams.
- 7.2. A number of tools can help with risk identification, including those outlined below.
- PESTLE looks at factors outside the organisation that can influence it, and stands for:
- Political – government policy and stability
 - Economic – employment rates, material costs and interest/exchange rates
 - Social – demographics, cultural trends and changes in lifestyle
 - Technology – innovation and development
 - Legal – employment, health and safety legislation and regulations
 - Environmental – climate, carbon footprint, sustainability, recycling, waste disposal

APRICOT looks at factors within the organisation that may be affected, and stands for:

- Assets – land, buildings, contents, materials and equipment
- People – safe working systems, health and welfare
- Reputation – poor media coverage, political embarrassment
- Information – IT failures
- Continuity of Operations – failure to deliver or poor service
- Targets – failure to meet strategic objectives and achieve value for money

Risk mitigation

- 7.3. Once a risk is identified, mitigation measures need to be considered. Initially, this can be defined simply as ‘tolerate, transfer, treat or terminate’.
- 7.4. A new risk should be reported to the appropriate Director as soon as possible by any officer so it can be entered in the relevant Directorate Risk Register. The Director will then assess whether the risk should be entered in the Corporate Risk Register.
- 7.5. When a new corporate risk is identified, MT will assess the mitigating measures in place or proposed, and whether these will manage the risk to ‘as low as reasonably practicable’. This process looks at whether the likelihood and severity of the risk is addressed adequately, and whether the Authority needs to enter into the risk, assuming it is optional, bearing in mind how the activity itself will further the Authority’s objectives and the level of risk associated with it.

8. Review timetable

- 8.1. In addition to the regular review by risk owners, MT will review the Corporate Risk Register regularly to consider whether:
 - the identified risks are appropriate and up-to-date
 - the actions and controls in place are adequate and appropriate
 - the revised risk score is appropriate
 - any additional action is needed to help mitigate the risk
 - any new risks should be added to the Register, either for new activities or for existing activities where the risk level may have increased.
- 8.2. The Corporate Risk Register will be reviewed at every meeting of the [AuditRisk, Audit and Risk-Governance](#) Committee. Where a risk score has increased, the reasons for the change will be set out.

Policy updated: March [2022-2024](#)

Next update due: March [2024-2026](#)

Contact officer: Senior Governance Officer

Broads Authority

15 March 2024

Agenda item number 16

Committee timetable of meetings 2024/2025

Report by Senior Governance Officer

Purpose

To consider the committee calendar for the Broads Authority meetings for the period August 2024 to July 2025, to take account of the deadline for the preparation and approval of accounts.

Recommended decision

To approve the committee calendar for 2024/25 as shown in Appendix 1.

1. Introduction

- 1.1. At this time of year, Members consider the proposed calendar of meetings for the following committee year. This report sets out a draft committee calendar for 2024/25, as attached at Appendix 1. Meetings are already set until and including July 2024.
- 1.2. The new calendar runs until the annual meeting in July 2025. It takes account of the dates for public holidays and financial regulations, including approval of the Statement of Accounts. However, it should be noted that the Authority is also reliant on the ability of the external auditors to carry out their task.
- 1.3. The draft calendar takes account of the particular factors relating to each committee to facilitate meetings of the Broads Authority (6), Planning Committee (13), Navigation Committee (5), Risk, Audit and Governance Committee (3), and Broads Local Access Forum (4). The need to schedule a Planning Committee every four weeks, and to schedule a meeting of the Authority to consider the end of year accounts and the appointment of the Chair and Vice-Chair and members to committees, provides a rhythm with which the other meeting dates need to conform. The meeting dates are set to enable comments on matters to be incorporated into reports to the Authority. The Navigation Committee will have the opportunity to review the dates at its April meeting.
- 1.4. Meetings of the Standards Committee will be convened as necessary but, as a minimum, it will meet once per annum.

2. Meeting location

- 2.1. Broads Authority meetings and some committee meetings will need to be held off site, as a result of the decision to down-size the Authority's office space.

3. Statement of accounts deadline

- 3.1. The 2024/25 meeting dates for the Risk, Audit and Governance Committee include a September meeting to coincide with the current Accounts and Audit (Amendment) Regulations 2022. This is scheduled for 17 September 2024; the statement of accounts would subsequently be presented for approval and adoption by the Broads Authority at the 20 September 2024 meeting.
- 3.2. The Government issued a consultation document on 8 February on measures to clear the current audit backlog. It is seeking views on amending the Accounts and Audit Regulations 2015 as part of a package of cross-system measures to clear the backlog and put the system on a sustainable footing. The consultation closes on 7 March. Further information on this can be found in the report on external audit presented to the [Risk, Audit & Governance Committee](#).

4. Member development training days

- 4.1. In line with the financial timetable, the Member training on Finance and the Statement of Accounts is scheduled for 16 July at 2pm, prior to the Annual Meeting on 26 July 2024.
- 4.2. The Annual Site Visit for all Members is scheduled for 4 July 2024.
- 4.3. The Planning Design Quality Tour took place on 30 September 2022 (the first once since before the Covid pandemic). As this is a biennial event, the next one is scheduled for early September 2024.
- 4.4. Other training/briefing events will be organised during the year as necessary.

5. Risk implications

- 5.1. Not having an agreed timetable of meetings could put the Authority at risk of failing to meet its governance commitments and make the necessary decisions as part of fulfilling its role.

6. Conclusion

- 6.1. Members are asked to approve the 2024/25 committee calendar at Appendix 1. It should be noted that meeting dates and times may be subject to change. The Navigation Committee will be consulted on the proposed Navigation Committee dates for 2024/25 at the 11 April 2024 meeting.
- 6.2. In future, the calendar will be presented to the January Broads Authority meeting to provide Members with more advance notice of meeting dates.

Author: Sara Utting

Date of report: 28 February 2024

Background papers: none

[Broads Plan](#) strategic objectives: n/a

Appendix 1 – Committee timetable of meetings for 2024/25

Appendix 1 - Broads Authority committee calendar 2024/2025

Committee meetings	Day	Time	Jul 2024	Aug 2024	Sep 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025
Broads Authority	Fri	10am	26		20		29		24		14		9		25
Broads Local Access Forum	Wed	10am			4		20				5			4	
Navigation Committee	Thu	10am			5		7		9			3		5	
Planning Committee	Fri	10am	19	16	13	11	8	6	10	7	7	4	2 30	27	18
Risk, Audit and Governance Committee	Tue	10am	23		17					11					22
Standards Committee (as and when necessary)		10am													
Heritage Asset Review Group (member group)	Fri	10am			6			13			21			13	
Member annual site visit	Thu		4												3
Tolls briefing	Tue	tbc				8									
Bank holidays				26				25 26	1			18 21	5 26		