

Broads Authority

Agenda 29 July 2022

10.00am

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

John Packman, Chief Executive – Friday, 22 July 2022

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. **Appointment of Chair**

A nomination for Chair has been received for:

Bill Dickson proposed by Gail Harris, seconded by Harry Blathwayt (and Tim Jickells and Nicky Talbot)

2. **Appointment of Vice Chair**

A nomination for Vice-Chair has been received for:

Matthew Bradbury proposed by Gail Harris, seconded by Bill Dickson

3. Chairman's announcements

4. To receive apologies for absence

5. Introduction of members and declarations of interest

6. To note whether any items have been proposed as matters of urgent business

7. Public question time – to note whether any questions have been raised by members of the public

8. **To receive and confirm the minutes of the Broads Authority meeting held on 13 May 2022 (Pages 4-15)**

9. **Summary of actions and outstanding issues following decisions at previous meetings – to note the schedule (Pages 16-23)**

Strategy and policy

10. **Annual Governance Statement 2021/22 and Code of Corporate Governance 2022**
(Pages 24-59)
Report by Senior Governance Officer
11. **Draft statement of accounts 2021/22** (Pages 60-146)
Report by Director of Finance
12. **Strategic Priorities - update** (Pages 147-155)
Report by Senior Governance Officer
13. **Issues and Options** (Pages 156-160)
Report by Planning Policy Officer
14. **Consultation on Design Guide** (Pages 161-163)
Report by Historic Environment Manager
15. **Lound area Neighbourhood Plan adoption and Fleggburgh Neighbourhood Plan adoption** (Pages 164-166)
Report by Planning Policy Officer
16. **East Suffolk Council Affordable Housing SPD - endorsement** (Pages 167-169)
Report by Planning Policy Officer

Governance

17. **Appointment of members to committees and other bodies** (Pages 170-174)
Report by Senior Governance Officer
18. **Amendment to Scheme of Delegation to include enforcement matters** (Pages 175-208)
Report by Senior Governance Officer
19. **Whistleblowing Policy** (Pages 209-218)
Report by Senior Governance Officer

Reports for information

20. **Broads Local Access Forum Annual Report 2021/22** (Pages 219-225)
Report by Waterways and Recreation Officer

Minutes to be received

21. To receive the minutes of the following meetings:
[Audit and Risk Committee - 8 Feb](#)
[Navigation Committee - 14 April](#)
[Planning Committee - 29 April](#)
[Planning Committee - 27 May](#)
[Planning Committee - 24 June](#)

22. 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

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

24. To note the date of the next meeting – **Friday 23 September 2022** at 10.00am, venue to be confirmed.

Broads Authority

Minutes of the meeting held on 13 May 2022

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Present

Bill Dickson – in the Chair, Harry Blathwayt, Stephen Bolt, Matthew Bradbury (items 1-11), Nigel Brennan, Andrée Gee, Gail Harris, Paul Hayden, Tristram Hilborn, Tim Jickells, James Knight, Greg Munford (from item 10), Simon Roberts, Michael Scott (items 1-12), Matthew Shardlow, Simon Sparrow, Vic Thomson, Melanie Vigo di Gallidoro and Fran Whymark

In attendance

John Packman – Chief Executive, Chris Bing – Monitoring Officer, Maria Conti – Strategy & Projects Officer, Michelle Glover – Governance Officer, Emma Krelle – Director of Finance, Rob Rogers – Director of Operations, Marie-Pierre Tighe – Director of Strategic Services and Sara Utting – Senior 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 Nicky Talbot and Leslie Mogford.

2. Chairman's announcements

The Chair announced that this was the last meeting before Simon Roberts finished his term of appointment. Simon had been a valuable member and had served on the Norfolk and Suffolk Broads Charitable Trust. He had brought a wealth of experience and made significant contribution to the work of the Authority especially on the Audit and Risk Committee. The Chair thanked Simon for his work over the years and wished him all the best.

Related Party Transactions

Eight members had still to complete their declaration and were asked to please return these as soon as possible. A member suggested that it might be better to send it out after the financial year. The Director of Finance responded that they are sent out in order to coincide with an Authority meeting.

3. Appointment of two co-opted members from the Navigation Committee to the Broads Authority

At its meeting on 14 April, the Navigation Committee appointed Nicky Talbot as Chair and Simon Sparrow as Vice-Chair, and had recommended that both be appointed as the two co-opted members to the Broads Authority for one year.

Stephen Bolt proposed, seconded by Gail Harris, and

It was resolved unanimously to appoint Nicky Talbot and Simon Sparrow to the Broads Authority for one year, until 12 May 2023.

4. 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.

The Monitoring Officer advised the meeting that he had granted a dispensation for the three members who had declared a Disclosable Pecuniary Interest in item 11, to enable them to speak but not vote. This was in recognition of the fact that their contribution to the debate could provide a perspective that may not otherwise be available to the Board.

5. Items of urgent business

There were no items of urgent business.

6. Public question time

No public questions had been received.

7. Minutes of last meeting

The minutes of the meeting held on 18 March 2022 were approved as a correct record and signed by the Chair.

8. Summary of actions and outstanding issues

Members received the latest summary of actions and outstanding issues following decisions at previous meetings.

The Chief Executive advised that a report was due from Small World Consulting about greenhouse gas emissions. An online member workshop would be held in June concerning this. As soon as the final version of the report was received it would be sent to members.

The report was noted.

9. Financial Performance and Direction

The Director of Finance (DoF) introduced the report, which provided a strategic overview of current key financial issues including the Consolidated Income and Expenditure from 1 April 2021 to 31 March 2022 and the recommended carry forward requests.

The DoF provided a verbal update as follows:

The year-end position had moved slightly since the report was produced. The deficit had increased by approximately £5,000 due to further accruals being picked up. The year-end position may move again before the draft statements are issued by the end of July.

As part of the National Park Grant Agreement a summary of the year-end balances have to be provided within 30 days of year-end. DEFRA has been aware that the figures are draft and subject to audit.

The DoF drew attention to the additional fees requested by external audit. Members may recall that a similar request was made for the 2019/20 Statement of Accounts and a provision was made. The adjustment for audit fees related to the additional fees requested by external audit for the 2020/21 audit. The total increase requested is £56,774 but the balance from the 2019/20 provision has reduced the total adjustment required in this year's accounts to £29,025.

The DoF stated that by using the Public Sector Auditor Appointments (PSAA) along with 99% of the other English local authorities should enable cost savings through joint procurement. The Authority paid approximately £10,700 per year in audit fees. The outcome of the latest PSAA tender process is under review and would come back to members later this year. The Chair confirmed that the issue of rising audit fees had been raised with the Minister.

On the carry forwards the Management Team reviewed three requests but only one met the criteria. If members approved the request it would be added to the budget for 2022/23.

The Chief Executive (CE) said that civil servants were actively looking at the burdens around auditing and whether it was proportional. To change it would require amendments to both the National Parks and Access to the Countryside Act / Environment Act for the National Park Authorities and the Broads Authority Act, and this was being considered.

A member sought confirmation for the fact that the reserves were decreasing by approximately £0.5m each year, which was correct and not sustainable in the long term. This reflected the repeatedly flat cash settlement of the National Park Grant which in effect was a decline in real terms to value of the grant, as well as rising costs and inflation. The CE said that in the autumn it would be necessary to consider the way forward because of the rising pressures.

Sixty-five hire boats had been lost this year, which had resulted in significant loss of navigation income and this would be discussed further at the workshop on the setting of tolls in October.

Matthew Shardlow proposed, seconded by Michael Scott and

It was resolved unanimously to:

- i. note the income and expenditure figures and the draft year end position; and**
- ii. approve the recommended carry forward request of £75,000 under “moorings, maintenance and repair” (detailed in paragraph 8.2 of the report) and add to the 2022/23 budget as additional expenditure.**

10. Broads Plan 2022-27 – approval of consultation draft

The Strategy & Projects Officer presented the consultation draft of the Broads Plan for 2022-27. The Plan would be out for consultation from 23 May for approximately 8 weeks, and it was intended to present a final draft Plan to the Authority in September, with a recommendation that it be adopted.

A member congratulated the Strategy & Projects Officer on the draft Plan, and asked what members’ roles were in responding to consultation comments. She advised that comments would be shared with the relevant officers, and anything significant would come to the members.

A member asked if any press releases were being prepared to deal with the response from National Parks to the biodiversity crisis. The CE responded that the Broads Authority had been responding to comments made at a national level. The Authority was seen as an exception to the national picture, the focus being more on the northern National Parks where it was considered that not enough work was being done for biodiversity. The Authority could perhaps do more in terms of producing positive stories and updates of its own work and also the work of its partners.

(Greg Munford joined the meeting at this point).

A member site visit was scheduled for July, at which members would receive an update of the work being done under CANAPE. This might be helpful in terms of thinking about further messages the Authority needed to get out.

A member commented that it was an excellent draft Plan but questioned whether it will be achievable due to a lack of funding. The CE responded that Defra senior civil servants recognised that the flat cash settlement in the National Parks Grant was contrary to the Government’s ambitions for biodiversity recovery. There was a commitment from the senior civil servants that they would continue to press ministers to recognise that more funding was required. The Chair had written to Lord Benyon on this matter when responding to the consultation on the Landscapes Review. Many voluntary organisations would find the next few years very difficult, competition for grant funding would increase, and this may present a serious risk to the Broads Plan.

A member praised the Plan and added that if the Environment Act and the Landscape Review been dealt with more promptly, then there would be clearer guidance on monitoring outcomes and targets.

The recent Government announcement about decreasing the number of civil servants was raised. The CE confirmed that the Authority's officers are not part of the civil service so this would not have an impact.

The CE advised that revised guidance on the production of management plans for Protected Landscapes had been commissioned by Defra and was awaited. Defra had recently suggested that National Parks could delay the production of their management plans, pending this guidance; however, the Peak District and the Broads Authority's reviews were well underway and would be completed.

A member commented that the Broads Plan would be difficult to deliver but this did not mean that there should not be strategic objectives in place, subject to funding, and that the Authority needed to be clear on the exact order of priorities. The CE commented that sometimes priorities changed due to funding streams and opportunities coming forward and a flexible approach was needed to clearly identify priorities and also to be ready to adapt as necessary.

A member commented that writing to MPs helped to push the message about environmental issues forward. The Chair added that it was also important to try and contact ministers directly.

Referring to Theme A in the draft Plan, a member suggested that the strategic objective for flood risk management should be the highest priority.

A member commented that although there may be frustrations with the Government or others, it was important to retain focus on what the Authority itself can do.

Andree Gee proposed, seconded by Matthew Shardlow, and

It was resolved unanimously to endorse the draft Broads Plan 2022-27 and accompanying Sustainability Appraisal and Habitats Regulations Assessment reports for public consultation.

11. Health & Safety improvements to Hire Boat Licensing Conditions

The Chief Executive (CE) presented the report, on the adoption of the British Marine Quality Accredited Boatyard Scheme into the Broads Hire Boat Licensing Conditions. The Navigation Committee, at its meeting on 14 April 2022, had given its support to the proposal. In addition, Nicky Talbot had written to the Chair giving her support for this proposal.

The CE advised that the Chief Inspector said that it was essential that effective handovers and documentation were provided to boat hirers to ensure that they were properly prepared to safely operate the boat. The MAIB report highlighted the importance of handover and in-water trials. The QAB system offered an independent check of the health and safety issues around hire boat operators. This was different to the Broads Authority inspection as the QAB looked at a wider range of factors, and particularly focused on the training of staff involved in

handover. The two processes would be sequenced at different times, and would be complementary to each other.

Costs were relatively modest. Even the smallest operators had found it a useful process and not inhibitive to join the scheme.

The proposed response was that the Authority had adopted a new charging scheme for hire boat operators, and the additional revenue would be used to allow changes in the management system of our processes.

The Authority was introducing a traffic light system, which would help to improve standards of hire boat yards. The Authority had also increased the Hire Boat Licensing Officer's time from one to three days.

Licences would not be issued until all the required signed documentation and checks had been carried out. When an existing hire boat operator changed ownership and this change was notified through the tolls office, an audit by the Hire Boat Licensing Officer would be carried out before new operators hired out craft.

The third recommendation concerned retaining a copy of the Recreational Craft Directive's (RCD's) Declarations of Conformity and other associated information demonstrating compliance with the requirement for all boats operating in UK waters. The Authority had had discussion with MAIB on this topic. The Authority's proposed response is that those RCD's would be retained for seven years. After that time, in order for the vessel to remain tolled and authorised to access the executive waters, it would need a current Boat Safety Scheme Certificate (BSS) which would replace validity of the RCD documents.

The CE suggested adding some additional wording to the recommendation as follows: "and the MAIB report into the accident on 19 August 2020".

A member asked if there would be any sessions run by the Authority in order to deal with any questions from hire boat operators. The CE responded that British Marine (BM) were already running workshops around the hire boat code for operators, and further workshops to include the QAB had been discussed.

A member commented that people may have questions about subjects which are not connected to safety. The CE responded that it would be expected that the operators met all the elements of the QAB scheme, and that people had until 1 April 2023 to meet those requirements.

A member asked whether the same principle would apply to day boats. The CE responded that the requirements for a day boat were not the same as for hire cruisers, although it may be advisable to ask BM for further clarification. If the recommendation was approved today the Authority would communicate with all hire boat operators and set out what the requirements were.

A member commented that the QAB scheme concerned quality as well as safety. Although many yards strived for excellence, not every yard pitched themselves at the same high end of

the market, and with this scheme they may feel that they could not afford it. The member added that the majority of hire boat operators on the Broads were not members of BM or the Hire Boat Federation, and therefore did not get informed about workshops. The member also asked if membership of the scheme would make any difference; whether the accident would have been avoided had the operator been a QAB member.

The CE responded that BM was willing to run workshops and that operators could take up the QAB without becoming a BM member. He added that, following on from the point that the QAB scheme covered more than health and safety, if a business was striving to be good across its whole range, then probably its health and safety arrangements would also be good. The QAB scheme would not only drive up standards of business operation but also improve levels of health and safety. If, for instance, the training of staff was excellent, it was likely that the handover and in-water trials would be excellent. This was not about economic pressures forcing people out of the industry, but working with the industry and encouraging companies to improve.

A member raised a concern that a large part of the inspection and accreditation was not just driven by health and safety, but quality levels as well, and queried as to whether people may therefore be asked to go beyond what was necessary for health and safety. The CE responded that it was impossible to tell whether, had the QAB been in place, this tragedy would have taken place or not. Like most accidents it was not caused by a single event but a combination of events that came together. As a result of this tragedy, the Chief Inspector (MAIB) wrote an amendment to the Hire Boat Code which reinforced the issue about handover and in-water trials. The CE added that, if the handover had lasted longer than ten minutes, and if the handover had demonstrated to the people who had hired it how the dual control worked, the accident may not have taken place.

The CE added that the QAB scheme was recommended because of the health and safety issues. It was an independent check outside of the Authority to give members, who were individually and collectively responsible for safety on the Broads, the assurance that someone in addition to the Authority was checking the health and safety procedures of these yards. It had a wider benefit in that if the hire boat industry was to survive, it needed to raise its standards across the board.

A member asked if the Authority needed to go beyond what the QAB offered to improve health and safety. There were elements to the scheme not directly related to safety which are 'nice to have' but they should not be confused with health and safety. The CE responded that the balance was at the right level. Performance statistics from hire boat questionnaires would yield results as to whether standards had changed, give the evidence as to whether proper handovers had taken place, and demonstrate whether the hirers felt comfortable with the information that they had received. If those statistics looked better, then it would show that the work of the Hire Boat Licensing Officer and QAB working with the yards had made a difference.

A member referred to the survey item: "How many of your group were actively involved in the trial run/show out demonstration", and commented that this was just after lockdown and

this fact needed to be borne in mind as regards the figures. Also, the survey question about showing people the operation of dual control was not a simple 'yes/no' answer, but a 'yes/no/not applicable' answer, and this needed to be taken account of.

A member asked about costs to the industry and whether it may result in a further reduction of the fleet and reduction to Navigation income. The member also asked what would happen if a boatyard did not pass the accreditation. The member also sought assurance that the Authority was adopting the scheme because it would add significantly to safety without adding costs that made it harder for the Broads to be appreciated.

The CE responded that it was not thought that it would have significant impact on the viability of businesses. In the case where a yard did not meet the QAB requirements, the DoO confirmed that the yard would not be licenced. Some yards will need more work to reach the QAB accreditation than others, so the individual costs to the hire operators will vary. The DoO referred to an almost identical incident at Great Yarmouth recently where the helm had not been switched from below to above, resulting in a severe boat strike which could have potentially involved another serious accident. The DoO added that if there was another fatality on the Broads due to the fact that the controls had not been fully explained to the customer, the next recommendation may be a very difficult one for the hire boat industry, possibly involving needing a qualification to take the boat out, so action was needed now. Yards had a year to bring their standards up to the required level. The QAB did a lot of work with staff training which was important for handover. It was a cause for concern that people with no boating experience could take out a large vessel, and there would be more problems if the standard of handover was not adequate.

There was a discussion around the responsibilities of the captain. The nominated helm could be potentially be prosecuted.

A member asked if it was possible for boat ownership to change and for the Authority not to be aware of it. The CE acknowledged that this was a possibility, although a small one, and that the Authority would be notified about it at some point during the toll cycle.

A question was raised as to whether the Authority was considering extending hire boat licensing to non-powered craft. The DoO responded that the Act gave the Authority the powers to licence any craft on the Broads; there were some legal steps to go through to implement that, and it was on the work programme to be done.

The Chair concluded that the Authority would not want to accept anything without due consideration, and it would be bordering on reckless if this proposal was not supported.

Tim Jickells proposed, seconded by Melanie Vigo Di Gallidoro, and

It was resolved unanimously (by those permitted to vote) to make the British Marine's QAB scheme a mandatory aspect of the Broads Authority Hire Boat Licensing Conditions with effect from 1 April 2023, in line with the Navigation Committee's view and the MAIB report into the accident on 19 August 2020.

The meeting adjourned at 11.30am and reconvened at 11.37am, at which point Matthew Bradbury left.

12. Amendment to Scheme of Delegation – to include enforcement matters

Members received a report on a proposed amendment to the Scheme of Delegation to include planning enforcement matters.

Many members welcomed the transparency that this change would bring to enforcement matters relating to officers and members of the Authority. Some members were concerned with the legality of this change and the Monitoring Officer (MO) agreed to clarify this matter.

A member asked whether this change was necessary, and could not see a similar declaration in other Local Planning Authorities' (LPAs) Schemes of Delegation. The CE responded that National Park Planning Authorities were different and that LPAs had other mechanisms for dealing with these matters.

Members asked for clarification regarding the wording of this change and in particular the meaning of the word "involved". Members were unsure whether all enforcement matters relating to a member/officer would be presented to the committee irrespective of their merit. A member added that it would be beneficial to address those cases where a breach of the planning code had occurred and no enforcement action was taken. The CE explained that officers would investigate all enforcement matters and those that do not breach the planning code would not progress further. Those cases where a breach had been identified would be brought to the Planning Committee. This would bring transparency to the decision-making process associated with these cases and would also clarify the responsibilities of the enforcing officer(s) who could otherwise be placed in a difficult position.

A problem associated with the urgency of some enforcement cases was raised; action might need to be taken before the Planning Committee could be consulted.

The Chair concluded that given the outstanding questions it would not be appropriate to vote on this matter and that the item should be deferred. The Chair requested that the following be resolved before this matter returned to the BA for approval:

- That officers amend the wording of the change to remove any ambiguity
- That it be checked that the proposal was legal
- That the Planning Committee review and agree the amended wording

Michael Scott left the meeting at 12.02.

13. Standing Orders relating to contracts – annual report on requests to waive in 2021/22 and list of approved contractors

The Director of Finance (DoF) introduced the report, which detailed the summary of instances where Standing Orders were waived by the Chief Executive for the 2021/22 financial year and the three-year review of the Standing Lists for Piling and Fen Contractors. It was noted that all waivers authorised under delegated powers must be reported to the Authority on an annual basis.

Members noted that it had been agreed to remove the list for the piling contractors and maintain the Fen Management list. This meant that all future opportunities for piling works would be openly advertised on contracts finder and it was hoped that this would increase the response rate from a wider range of suppliers.

Stephen Bolt proposed, seconded by Tim Jickells, and

It was resolved unanimously to:

- i. note the annual instances where Standing Orders were waived, and**
- ii. approve the standing list for fen contractors as follows:**
 - **Chris Henshaw**
 - **William Burgess**
 - **Brett Fransham (new for 2022)**
 - **Paul Eldridge**
 - **Rowan Nicholls**
 - **Jeremy Nicholls**
 - **Lawrence Watts**

14. Summary of formal complaints for 2021/22

Members received a report by the Senior Governance Officer summarising the formal complaints received by the Broads Authority in 2021/22, together with the outcome of those complaints.

The report was noted

15. 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.

16. Minutes to be received

Members received the minutes of the following meetings:

Navigation Committee – 13 January 2022

Planning Committee – 4 March 2022

Planning Committee – 1 April 2022

17. Other items of business

There were no other items of business which the Chair decided should be considered as a matter of urgency pursuant to section 100B (4)(b) of the Local Government Act 1972.

18. Formal questions

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

19. Date of next meeting

The next meeting of the Authority would be held on Friday 29 July at 10.00am.

The meeting ended at 12:10pm

Signed by

Chairman

Appendix 1 – Declaration of interests: Broads Authority, 13 May 2022

Member	Agenda/minute	Nature of interest
James Knight, Greg Munford and Simon Sparrow	11	Hire boat operators. Disclosable pecuniary interest.

Broads Authority

29 July 2022

Agenda item number 9

Summary of actions and outstanding issues following decisions at previous meetings

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
National Parks Review: Response	28/09/2018	John Packman	That the Chairs' Group, together with the Chief Executive, provide a robust response for submission to the Review Team based on the eight areas required of the team and guidance from Members as indicated. Deadline response submission 18 December 2018. Chairs Group to meet 5 Dec 2018 to finalise response and consider points raised. Members also able to submit individual responses.	<p>Sept 2019: DEFRA - Landscapes Review - Final Report 2019 (publishing.service.gov.uk) published 21 Sept. Awaiting Government response to review.</p> <p>Nov 2019/Jan 2020: Members received preliminary paper for discussion. Report on 31 Jan highlighted Review's 27 proposals and asked Members to consider BA priorities for more detailed discussion. Agreed to focus on where BA already taking action in line with Broads Plan, and where resources allow.</p> <p>Mar 2020: Issues for future discussion: Climate change and carbon capture; Biodiversity and future of agriculture; Promoting wider participation with National Parks on health and wellbeing benefits; Explore Proposal 21 Welcoming new landscaping approaches in cities and the coast - e.g. Norwich City as a National Park City.</p> <p>May 2020: Report and presentation on climate change to be given at BA meeting 24 July 2020.</p> <p>Oct 2020: Awaiting Government response on Landscape Review.</p> <p>Nov 2020: Defra's publication of The Ten Point Plan for a Green Industrial Revolution (publishing.service.gov.uk), which includes this headline "New national parks and greater protections for England's iconic landscapes to improve access to nature and better protect the country's rich wildlife and biodiversity".</p> <p>April 2021: Awaiting Government response on Landscapes Review.</p>	24/07/2020

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>June 2021: Written Ministerial Statement issued on 24 June Written statements - Written questions, answers and statements - UK Parliament, and response from National Park England Landscapes review - government response: National Parks England</p> <p>Jan 2022: Landscapes review (National Parks and AONBs): government response - GOV.UK (www.gov.uk) published on 15 January 2022. Consultation period of 12 weeks. Member workshop to be arranged.</p> <p>Feb 2022: Member workshop held on 24 February.</p> <p>March 2022: Authority's response to the Government's consultation agreed at meeting on 18 March and submitted to the Government.</p>	
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>Work to be split into 2 phases over winter 2020 and 2021. Plan is to concentrate efforts in first year on Loddon FP4, Langley with Hardley FP9 and Loddon FP5.</p> <p>NCC to repair two bridges at Loddon FP4 by Sept 2020.</p> <p>Environmental officers to complete minor tree/shrub clearance by Oct 2020.</p> <p>BA operations team to dredge Chet for 3 months from Oct 2020 and dispose of material on sections of footpaths mentioned. They will return 6 months later to rebuild paths with new material. Similar work to continue in 2021 to restore rest of footpaths at eastern end of Hardley Flood.</p> <p>May 2020: Project now part of a much larger programme of works in partnership with Norfolk County Council and CIL application; to include new circular routes, bank stabilisation, signs and infrastructure, and access for all resurfacing works. Programme improvements across entire Wherryman's Way beginning 2021.</p> <p>Oct 2020: Funding application submitted Aug, been through first round approval and decision to be made in Dec.</p>	31/12/2021

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>Dec 2020: Application unsuccessful. Reframing bid with Norfolk CC colleagues to submit in a future funding round.</p> <p>Apr 2021: BA to dredge River Chet and place sediment onto footpath winter 2021/2022. Arrangement made with Norfolk CC to return up to 18 months later to reshape footpath once sediment has dried.</p> <p>Jun 2021: BA partnering up with NCC for CIL application to carry out additional works here and at Surlingham and Bramerton.</p> <p>July 2021: The CIL bid has been submitted (end of July 2021) with responses for successful bids expected in Nov 2021. Dredging in the River Chet is programmed for October 21 with material being deposited onto the footway to help build up the path. The CIL money (if successful) will be used to restore bridges and stabilise the banks at weak points.</p> <p>March 2022: A meeting at Norfolk County Council in March 2022 will decide which Community Infrastructure Levy funded projects are successful and the Broads Authority have two bids in the offing, Bramerton and Surlingham dedicated footpaths. If successful delivery will be progressed in 2022/23.</p> <p>April 2022: The final decision making meeting to allocate CIL project money is scheduled for May 16 by Norfolk County Council. The Broads Authority have arranged a pre-meeting with NCC Recreation & Project Officer (week commencing 1 May) to discuss action to date. Dredged material from the River Chet has been deposited and is drying on the Wherryman's Way which will be re-shaped once its dry enough to use.</p> <p>July 2022: CIL funding of £216, 500 approved. Work already started on improvements to the Wherryman's Way, with riverbank stabilisation starting in Spring/Summer 2023. The scheme for Rockland access improvements to Bramerton and Surlingham footpath will be timetabled for completion in late 2023.</p>	
Responding to Climate Change Emergency	27/09/2019	John Packman	To adopt Climate Change Emergency Statement for the Broads (first report Appendix 1) and principles outlined for BA to:	Sept 2019: Principles agreed - first in series of items dealing with climate change.	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			<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>22 Nov 2019: Presentation to BA from Asher Minns, Director of Tyndall Centre at UEA and update by CANAPE Project Manager/Carbon Reduction Projects Manager.</p> <p>10 Jan 2020: Planning Committee report on planning policy response to climate change mitigation and adaptation.</p> <p>May 2020: Progress report to BA prepared on Climate Change Action Plan for Broads Authority and Broads Area. Deferred to BA meeting in July due to COVID-19 situation.</p> <p>July 2020: Report on agenda on Climate Change Action Plan - agreed to set target of 1.5 degree compliant emissions curve for Broads executive area, in line with Tyndall Centre recommendations, and use as basis for public engagement and working with partners.</p> <p>Sept 2020: National Parks England received data from BEIS on emissions from National Parks and the Broads. Work underway to better understand these figures, in particular around boating emissions listed as several times higher than previous estimates.</p> <p>Yare House electricity supply switched to Green Tariff. BA investigating capacity of its equipment to use higher percentages of biofuel. These measures will achieve targeted savings for this year.</p> <p>With South Downs NPA, BA working with Smallworld Consulting Ltd to deliver Consumption Baseline for Broads Area by March 2021. From data provided by this and BEIS data, BA will establish savings needed in each year to achieve carbon neutrality.</p> <p>12 Mar 2021: Facilitated presentation on climate change to the Norfolk Public Sector Leaders Board.</p> <p>August 2021: Trial of HVO Biofuel with the CME team has been successful. This can provide a low-carbon fuel source for our heavy equipment before electric/alternative fuelled equipment becomes available, and make a substantial reduction in the BA Carbon Footprint.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>Ongoing work with Smallworld Consulting Ltd to calculate a consumption based Climate Footprint for the Broads Executive Area, in line with the National Parks Family. This will inform our high level targets for Climate Mitigation.</p> <p>We have carried out a survey of boat owners in the Broads to get a better understanding of usage habits and fuel consumption, and to gather views on green boating.</p> <p>We have successfully received funding to carry out a partnership project (led by Ren Energy Ltd) to deliver a feasibility study into an electrified broads network.</p> <p>19 November 2021: Agreed, in principle, to support the National Parks' involvement as a hub in the "Count Us In" Protect What You Love Count Us In (count-us-in.org) initiative and work with partners and others to promote the development of "Broads specific" actions, linked to the 16 "Count Us In" themes, to residents and visitors to help tackle climate change and biodiversity loss in the Broads in order to develop behaviour change messaging.</p> <p>27 April 2022: We have received the draft report on greenhouse gas emissions by Small World Consulting Ltd (academics based at Lancaster University). There are some minor adjustments to be made before we can share it more widely, including testing some of the recommendations with relevant officers. Agreed to hold a member workshop on the topic in June.</p> <p>05 July 2022: The presentation of the Gree House Gas Emissions report to members is planned for the end of July. Following the completion of the "Electrifying the Broads" feasibility study in March 2022 we are investigating funding options for expanding the electric charging network, and developing a fully electric vessel.</p>	
'Broads Peat' - A Nature for Climate Peatland Grant Scheme project	23/07/2021	Andrea Kelly	Broads Peat - 15 month partnership project 100% funded by the Nature for Climate Peatland Grant Scheme. Preparing 13 of sites to develop peat building conditions (via baseline surveys, permissions etc), and exploring private finance to support the restoration with Revere .	July 2021: Members agreed to submit an application, at the Broads Authority meeting on 23 July 2021, with the Authority as the lead partner.	31/03/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			Broads Peat started in November and will close in March 2023.	<p>Aug 2021: Bid submitted, for around £800k project across 13 sites, with 7 partner organisations and 9 private landowners. Natural England report that they will announce successful projects in mid-November 2021.</p> <p>Oct 2021: Responses to 12 clarification questions submitted. Initial preparation on recruitment and procurement.</p> <p>Dec 2021: Awarded £800k grant on 24 Nov. Internal Board meeting weekly. Held partnership meeting on 26 Nov, including adoption of ToR, PA, Procurement and Schedule. First round of recruitment for PM unsuccessful. Readvertising into January. Secondment for PO being advertised into January. Stage one small contracts let. Tender for seven work packages developed to advertise in early January. Framework Contracts being assessed. Paper for Jan 22 BA Committee prepared. Press release in EDP. £800,000 grant for project to restore peatland in the Broads Eastern Daily Press (edp24.co.uk). Webpage drafted. Agreement with Palladium and landowners being drafted.</p> <p>Jan 2022: An update on Broads Peat and Framework Procurement was provided to members at the 28 Jan 2022 BA meeting. Peat depth and land level assessments underway. Developed farmer engagement programme to discuss private finance and land management.</p> <p>February 2022: Recruitment for two posts progressing, and start of the standstill period for activities consulted by tender. Linking with two other Discovery Grant projects in the East.</p> <p>March 2022: Secondments from Birketts and the Suffolk Wildlife Trust agreed and staff started work.</p> <p>April 2022: All contracts underway with consortia of 17 contractors. Entered SCAPE Framework to access Jacobs, working closely with WMA. Third Partnership meeting held. Workshop on Carbon Finance held with landowners. Working towards influencing the fen peatland code.</p> <p>June 2022: Main contracts delivering ahead of schedule with peat, topography and water level data largely complete. Novel water</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>vole habitat assessment tool showing promising early results for consenting landscape water level raising. Contract with Jacobs, via SCAPE, close to completion with scoping study task defined. 50 farmers and landowners attended a further carbon finance event at Acle led by Andrea Kelly and Palladium. Site prioritisation for Restoration Grant being discussed by partners and 3 new farmer led sites added to partnership. Palladium scoping out sites for Nutrient Neutrality as well as carbon finance. Youth engagement with fashion, young farmer and architects at scoping stage. Display of wet farming products engaged people at the Norfolk Show. Preparing for Internal Audit of Partnership.</p>	
Farming in Protected Landscapes (FiPL)	23/07/2021	Marie-Pierre Tighe	To deliver the Farming in Protected Landscapes (FiPL) programme.	<p>24 August 2021: First meeting of the Local Assessment Panel (called the Broads and Norfolk Coast Land Management Board), in collaboration with Norfolk Coast AONB. Ten applications were approved: five from the Broads (about 62% of the allocation), and 5 from the AONB (about 69% of the allocation).</p> <p>22 October 2021: Another two Local Assessment Panels (on 30 September and 8 November) to approve additional projects (12 approved, over 90% fund allocated). Some work on-going to reallocate some of the administrative and advice project towards the project pot. The website will publish the summary of the successful projects. Farming in Protected Landscapes (broads-authority.gov.uk) The catchment and farming officer joined the Authority on 21 October.</p> <p>17 December 2021: Additional Local Assessment Panel (on 14 December) with 3 new applications approved (two in the Broads and one in the AONB). These projects will be for Year 2 (start from April 2022). The Board thanked the team for the team's support since FiPL was announced this summer. Two farmer Board members presented successful FiPL projects at a national workshop of ~600 people. FiPL evaluation completed by members of the PL Team.</p> <p>February 2022: The Board agreed at their January meeting the changes for Year 2 submissions, with a maximum grant of £50k. Preparation of communications about the success of Year 1 projects.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>10 March 2022: Next meeting of the Land Management Board will consider three further applications for funding.</p> <p>21 April 2022: Year 1 funding spend by the end of March 2022 with available information on the summary of Year 1 projects Broads Farming in Protected Landscapes Programme - Year one summary (broads-authority.gov.uk). Good progress on the allocation of funds for Year 2 and Year 3.</p> <p>21 April 2022: Year 1 funding spend by the end of March 2022 with available information on the summary of Year 1 projects Broads Farming in Protected Landscapes Programme - Year one summary (broads-authority.gov.uk). Good progress on the allocation of funds for Year 2 and Year 3.</p> <p>30 June 2022: The Land Management Board met on 6 June. Two projects were approved, both for the Norfolk Coast, and one application for the Broads was rejected. So far, 10x Year 2 projects have been approved for the Broads and one rejected. To date for Year 2, 53% of the funding has been allocated, and two projects have been completed.</p>	
Safety on the Broads	18 March 2022 13 May 2022	Rob Rogers	<p>Amend the Authority's Hire Boat Licensing Conditions such that the Code for the Design, Construction and Operation of Hire Boats is incorporated in full.</p> <p>Make the British Marine's QAB scheme a mandatory aspect of Broads Authority Hire Boat Licensing Conditions from 1 April 2023 in line with the Navigation Committee's view.</p>	<p>July 2022 – Letters have been issued to every Hire Boat operator within the Broads informing them of the changes to Hire Boat Licensing Conditions that will be effectived from 1 April 2023.</p> <p>British Marine has offered a special discounted membership and QAB price to all Broads hire boat operators and this has also been communicated.</p> <p>The Hire Boat Licensing Officer is also talking to all operators as part of his auditing and condition checks and British Marine are resourced and ready to assist operators reach the required standards.</p>	01/04/2023

Date of report: 15 July 2022

Broads Authority

29 July 2022

Agenda item number 10

Annual Governance Statement 2021/22 and Code of Corporate Governance 2022

Report by Senior Governance Officer

Summary

Every year the Broads Authority reviews its governance and internal control systems, including risk management, and publishes an Annual Governance Statement and action plan, supported by a Code of Corporate Governance, to show how it is complying with the principles of good governance. The Annual Governance Statement 2021/22 and Code of Corporate Governance 2022 are appended to this report.

Recommendation

To approve the Annual Governance Statement 2021/22 and to note, subject to the implementation of improvements identified in the action plan, that the Authority's systems of governance and internal control are considered to be adequate and effective.

1. Introduction

- 1.1. As a public body, the Broads Authority is responsible for making sure it has strong and up to date governance and internal control systems that comply with the principles of "good governance". Under the Accounts and Audit (Amendments) Regulations 2022, we must publish an Annual Governance Statement (AGS) on the effectiveness of our systems during the year, and an action plan to address any identified weaknesses. The Statement accompanies the annual Statement of Accounts and must be published by 30 November following the financial year to which it relates.
- 1.2. The AGS is guided by the "Delivering Good Governance in Local Government: Framework" which includes principles on integrity, ethical values and the rule of law; stakeholder engagement; sustainable economic, social and environmental benefits; leadership and resources; risk and performance; and transparency, reporting and review. Our internal and external audit, internal review and other reports, and the Code of Corporate Governance (CCG) all provide evidence for the AGS.
- 1.3. The Audit and Risk Committee will review the AGS on 26 July 2022 and present any suggested amendments or recommendations to today's meeting. Once the Authority

approves the Statement, it is signed by the Chair and Chief Executive and the Action Plan 2022/23 is implemented.

2. Code of Corporate Governance (CCG)

- 2.1. The CCG helps us to develop our governance framework based on best practice and external guidance. The Code is updated annually, with significant changes reported in the AGS and any actions included in the Action Plan. The CCG is signed by the Chair and Chief Executive and published on the Broads Authority website on the [how we work](#) page.

3. Audit opinion

- 3.1. The Head of Internal Audit's overall audit opinion in relation to the framework of governance, risk management and control at the Broads Authority in 2021/22 is reasonable, with three of the four audits (Corporate Governance & Risk Management; HR & Payroll; and Cyber Security) having a reasonable (positive) assurance grading and Key Controls and Assurance with a "substantial" assurance. The Authority's Management Team accepted the vast majority of the recommendations raised and assigned responsibilities and deadline dates, as shown in the AGS action plan (appendix 1).
- 3.2. In providing the opinion, the Authority's risk management framework and supporting processes, the relative materiality of the issue arising from the internal audit work during the year, and management's progress in addressing any control weaknesses identified from this were taken into account. The opinion was discussed with the Section 17 Officer prior to publication.

Author: Sara Utting

Date of report: 13 July 2022

Appendix 1 – Draft Annual Governance Statement 2021/22 and Code of Corporate Governance 2022

Annual Governance Statement 2021/22 & Action Plan 2022/23 and Code of Corporate Governance 2022

Published xx July 2022

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About this Statement

As a public body, the Broads Authority is responsible for making sure its governance and internal control systems are robust, up-to-date and in line with the principles of good governance. This is about conducting our business in accordance with the law and with proper standards, using public money wisely and efficiently, and having the right arrangements in place to protect our assets and meet our strategic aims. It is also about our members and officers representing the shared values and culture of the organisation.

To show how we are complying with good governance, we prepare an **Annual Governance Statement**¹ and publish it alongside our annual Statement of Accounts. The Statement is guided by '[Delivering Good Governance in Local Government](#)', which includes principles on integrity, ethical values and the rule of law; stakeholder engagement; sustainable economic, social and environmental benefits; leadership and resources; risk and performance; and transparency, reporting and review.

The Statement includes an annual action plan to address any weaknesses identified by internal and external audit, self-assessment and other reporting including our [Code of Corporate Governance](#) (Appendix 2).

This Annual Governance Statement was adopted on 29 July 2022. Our action plan 2022/23 and a review of last year's action plan are at Appendices 1(a) and 1(b).

1. Our governance framework

1.1. Purposes and duties

The Broads Authority is a statutory body with similar responsibilities to those of the English, Welsh and Scottish National Park Authorities². It is the local planning authority, and a harbour and navigation authority. It has a duty to manage the Broads to conserve and enhance its natural beauty, wildlife and cultural heritage, to promote opportunities for the public to understand and enjoy its special qualities, and to protect the interests of navigation.

In managing the area, the Authority must have regard to the national importance of the Broads for its natural beauty and opportunities for open-air recreation, the desirability of protecting its natural resources from damage, and the needs of agriculture and forestry and economic and social interests of those who live or work in the area. The Authority also has the duty to maintain the navigation area to such standard as appears to be reasonably required and to develop and improve it as it thinks fit.

1.2. Strategy and policy

The [Broads Plan](#) is the key partnership strategy for the Broads, setting out a long-term vision and short-term objectives to benefit of the environment, local communities and visitors. The

¹ Regulation 6(1)(a) and (b) of the Accounts and Audit Regulations 2015

² The Broads Authority was established under the Norfolk and Suffolk Broads Act 1988. Further provisions for the management of the area were made through the Broads Authority Act 2009.

current Plan (adopted in 2017) is under review, with consultation on the draft Broads Plan 2022-27 taking place in May-July 2022. The Authority hopes to adopt a final plan in Autumn 2022. Sitting under the Broads Plan are more detailed [guiding strategies](#), generally focusing on a single theme and covering a short-term period of 3-5 years.

The [Broads Local Plan](#) (adopted in 2019) sets out the policies used in determining planning applications for the plan period up to 2036. We also produce supporting supplementary planning documents such as the [Flood Risk SPD](#), and [planning design guidance](#), to help with the interpretation and implementation of policies. The Local Plan is subject to regular review, and the current review is underway, with consultation on Issues and Options planned before the end of 2022.

Our [Annual Business Plan](#) outlines our work priorities for the coming year and summarises last year's progress. The Plan is a link between the strategies for the Broads and our Directorate work plans. The [Annual Business Plan 2022/23](#) outlines our work plans for 2022/23 and 3-year financial strategy for 2022/23 to 2024/25.

Each year we also identify a small set 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. This helps us target our resources and make the most of partnership working and external funding opportunities. We report on their progress at each [Broads Authority](#) meeting.

2. External factors influencing our governance arrangements

2.1. Coronavirus (Covid-19) pandemic

Government measures in place at the start of 2020/21 to respond to the Covid-19 crisis continued to affect the Broads Authority's operations throughout the year, including its governance processes. Under the provisions of the Coronavirus Act 2020, temporary standing orders for remote meeting procedure rules were in place from 22 May 2020 to 7 May 2021, and all committee meetings were held remotely during that period using video conferencing to run and livestream proceedings. Whilst physical meetings resumed post 7 May 2021, for a number of months alternative venues were used for safety reasons (to minimise the risk of catching/spreading Covid) as the Authority's own meeting rooms had restricted capacity. Members acknowledged the benefits of holding some meetings remotely and consequently, in November 2021, the Authority agreed that its advisory, non-decision-making committees, namely Navigation Committee and Audit and Risk Committee, have the option to hold meetings virtually and new "Standing Orders – procedure rules for remote meetings" were adopted. This is subject to both the Chair and Vice-Chair of the relevant committee being consulted in advance of each meeting and does not apply to either the Planning Committee or full Authority meetings.

The main impact to the Authority in 2021/22 was the loss of staff working days. This equated to 151 FTE days which resulted in some works being delayed until 2022/23 in the form of budget carry forwards.

Covid related Risk assessments which started in March 2020 were reviewed and updated for all sections and services within the Authority, and specific measures continued to enable safe working. Most operations were able to continue during 2021/22. Agile working arrangements were developed and a trial started at the end of 2021, which will finish in 2022. A staff survey was conducted in 2021/22 which included elements of agile working arrangements

2.2. Brexit

Leaving the European Union was largely overshadowed by the Covid-19 crisis. However, it remains a significant change for the country and will impact on the Authority, such as closing off a source of funding for joint projects with European partners. The timescale for our EU-funded project CANAPE was extended beyond the Brexit leave date, which will enable this partnership project to be completed. Preparations for importing EU goods were also completed, although minor when compared to purchases made within the UK. There have been some minor delays in purchasing items such as wood and metal that are normally sourced by our UK suppliers from the EU.

2.3. Landscapes Review

The [Landscapes Review Final Report](#) was published in September 2019, setting out 27 proposals to protect and improve England's protected landscapes. The Government's response to the Review was published on 15 January 2022 and can be found at: <https://www.gov.uk/government/publications/landscapes-review-national-parks-and-aonbs-government-response>. A member workshop was held on 24 February 2022 to discuss the proposals in detail and the Authority's formal response was agreed at the Authority meeting in March 2022 and submitted to Defra on 8 April. We have considered the Landscape Review's key points as we carried out the Broads Plan review in 2021 and 2022.

3. Committees, staffing and financial arrangements

3.1. Committees

The Broads Authority has unique governance arrangements, reflecting the interests of both national and local stakeholders. Of its 21 members, ten are appointed by the Secretary of State, nine are locally elected County and District Councillors, and two are co-opted from the Navigation Committee. Other than Planning Committee and those matters specifically delegated to the Chief Executive, all matters are dealt with by the full Broads Authority as the prime decision maker. Routine decision making is delegated by members to officers of the Authority through the Scheme of Delegated Powers.

The [Broads Authority](#) (the full Board) meets six times a year. Members also get invited to site visits or workshops as required, to give members more time to interact informally outside the main business meetings and to see what is happening out in the Broads. There is a transparent process for the annual appointment of Chairs and Vice-Chairs, committee membership and appointments to outside bodies, which allows members to express their preferences for serving on particular committees and outside bodies. The Chairs' Group

gives all Chairs and Vice-Chairs an active role in maintaining an overview of the work of the various committees, and supporting the Chair and Chief Executive.

The [Audit and Risk Committee](#) is an advisory committee, meeting three times a year. It is responsible for examining our governance, internal control and risk management framework, and taking a strategic view on whether our allocated resources are being used effectively.

Our functions as a Local Planning Authority are carried out by the [Planning Committee](#), with powers delegated to officers in line with national legislation. It is a decision-making committee and normally meets every four weeks. [Planning decisions](#), whether made at Committee or through delegated powers, are published on our website.

The [Navigation Committee](#) advises the Authority's on significant matters affecting the navigation area. While it does not make decisions, if the Authority does not accept the Committee's recommendations it must give reasons. There are five meetings a year, and members are also invited to the Authority's site visits and workshops.

The [Broads Local Access Forum](#) is a semi-independent body that advises the Authority on improving public access to land within the Broads executive area. The Forum meets at least twice a year.

The Authority has two **Independent Persons**, appointed for a 4-year period, who are consulted to help the Authority achieve high ethical standards. The current postholders were appointed in January 2021 until the annual meeting in July 2024 (the appointments were delayed by the cancellation of the 2020 annual meeting and an extension to the previous terms of office). One of the Independent Persons was also appointed to the Water Skiing and Wakeboarding Appeals Panel for the same term. This role includes being consulted on the appointments of members of those panels under Schedule 3 para 3(c) of the Broads Authority Act 2009.

3.2. Officers

The Authority has 140.6 full-time equivalent staff. There are four statutory officers who carry out specific duties. They are the Head of Paid Service (Chief Executive), Section 17 Officer (Director of Finance), Navigation Officer (Head of Ranger Services) and Monitoring Officer.

The Chief Executive, Director of Finance, Director of Strategic Services and Director of Operations make up the Management Team. There are seven Section Heads, covering the following sections: Construction, Maintenance & Ecology; Communications; Human Resources; ICT & Collector of Tolls; Planning; Ranger Services and Safety Management. The Management Team meets weekly and liaises regularly with the Section Heads through the Management Forum. We are also required to have a Data Protection Officer, and this role is currently held by the Director of Operations as a qualified Data Practitioner.

3.3. Financial arrangements

It is considered that the Authority's financial management arrangements conform with CIPFA's [Statement on the Role of the Chief Financial Officer in Local Government](#) (2016). As a key member of the Management Team, the Director of Finance is actively involved in material business decisions to help the Authority develop, resource and implement its strategic plans sustainably and in the public interest.

We have a number of procedures in place to make sure we obtain best value for money in all we do, and we review them all on a regular basis. The Financial Regulations, reviewed in March 2018, were updated to reflect that the Section 17 Officer and Treasury is now managed in-house. Our Counter Fraud, Corruption and Bribery Strategy was updated in March 2018 and our Standing Orders Relating to Contracts in February 2022. We also reviewed our Procurement Strategy in July 2020 and our Capital, Treasury and Investment Strategy in March 2022. An initial assessment against CIPFA's Financial Management Code was received by Audit and Risk in July 2021 and progress is monitored against the action plan.

We monitor the effectiveness of our internal financial control systems through the consideration of regular internal audits, performance management and budget monitoring reports, and through reporting to ARC.

4. Decision making and openness

Our arrangements for decision making are set out in publicly available documents, published on our website at [Constitutional documents \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/constitutional-documents). These include standing orders, terms of reference of committees, codes of conduct, scheme of delegated powers and protocol on member and officer relations. In 2019/2020 we commissioned Birketts LLP to review a number of our constitutional documents to make sure they are fit for purpose, in line with best practice and legislation, and easy to understand. The progress of this work was delayed by Covid-19 and rescheduled work priorities but to date, revisions of the Social Media Policy and Scheme of Delegated Powers have been adopted by the Authority. An updated Member Code of Conduct was adopted by the Authority in July 2021, based on the LGA's new model code, together with a revised Register of Interests form and both the Code of Practice for Members of the Planning Committee and Officers and the Protocol on Member and Officer Relationships were updated and adopted by the Authority in September 2021. As noted above, temporary Standing Orders were adopted to enable the Authority to hold all its committee meetings remotely from 22 May 2020 to 7 May 2021 and new Standing Orders – procedure rules for remote meetings were adopted in November 2021 for those meetings of the Audit and Risk Committee and Navigation Committee to be held remotely. Work is ongoing to complete the review of remaining documents including the complaints process under the Member Code of Conduct and our Standing Orders for Authority proceedings.

Our committees each have distinct terms of reference. Meetings are held in public, apart from agenda items that are exempt under legislative guidance, and members of the public

may ask questions. Our committee meetings are audio recorded and the public may request a copy of the recording. While meetings were held remotely, the proceedings were livestreamed for public viewing via a link on the Authority's website.

Staff roles and responsibilities are defined through job descriptions and regularly updated policies and procedures, including an officer code of conduct and annual performance appraisals. In 2019/2020 we started to use the Best Companies Employee Survey. Our first Best Companies Index score was classed as 'good', which in terms of accreditation means we are 'one to watch'. The next survey was run at the end of 2021, and the outcome was again good, "one to watch".

The Freedom of Information Act (FOIA) and the Environmental Information Regulations (EIR) give rights of public access to information held by public authorities, including the Broads Authority. Our [Publication Scheme](#) highlights the information we publish, how we make it available, and our charging policy. Our commitment to protecting people's privacy and processing personal data in accordance with data protection legislation is set out within our [Data Protection Policy](#).

5. Ethics and integrity

Under the Localism Act 2011 we have the duty to promote and maintain high standards, and we work to embed this throughout our governance and internal control systems. The seven principles of public life (known as the Nolan Principles) are incorporated in the Members' Code of Conduct which was reviewed and the updated version adopted in July 2021. Our Independent Persons provide external scrutiny of our standards processes.

We also have our own set of corporate core values (below), which are promoted to officers and members through posters and screen savers, codes of conduct and protocols, recruitment and appraisal processes, and development programmes.

Our core values

- **We show commitment** - Working together for a common purpose; Showing flexibility, trust and enthusiasm; Delivering on our promises
- **We are caring** - Setting realistic and properly resourced workloads; Supporting each other to get things done; Giving praise and daring to challenge
- **We are exemplary** – Being visible, approachable and professional; Making sound judgements on strong evidence; Aiming higher, smarter and always inspiring
- **We are open and honest** – Being fair and consistent in our words and actions; Always willing to ask, listen and respond; Doing what's right and being accountable
- **We are sustainable** – Looking after our resources wisely; Understanding the impact of our choices; Doing work that adds real value

6. Engaging with stakeholders

We encourage our partners, interest and user groups and local communities to engage with us in various ways. This includes drop in events such as partnership working groups and Parish Forums, direct contact such as officers or members attending user group meetings, public events, digital and social media, and formal written consultations. We also seek public opinion through surveys and the user analysis of our website and Facebook and Twitter feeds.

[Broads Engage](#) brings together many of the ways people can hear about and have a say on the use and management of the Broads. In 2021/22, we re-started face-to-face engagement events. We also continued to engage with stakeholders through remote means, which can be more accessible to certain demographics.

7. Managing risk and performance

The Audit and Risk Committee's (ARC) responsibilities include gaining assurances, from a range of measures and reports, that the Authority is obtaining value for money in the use of its resources, and that risk and performance are being actively managed to achieve best results.

We have a **Corporate Risk Register (CRR)** and three **Directorate Risk Registers (DRRs)**, together with a Risk Management Policy. The registers are reviewed quarterly by Management Team, and at every meeting of ARC. Any mitigated risk on a DRR that scores as a 'high risk' is referred to the CRR for monitoring. The Risk Management Policy is reviewed and updated every two years, and is next due for review in January 2024.

Our **Business Continuity Plan** provides critical information to enable the Authority to continue operating during an unplanned significant event, including loss of premises, IT/telecommunications systems and utilities; national lockdown (e.g. pandemic) and major travel disruption. The plan relates to events that impact all or most of the Authority's operations and that require immediate action. Measures to respond to other identified and predictable business risks (such as significant loss of income or key staff) are covered elsewhere, including within our risk registers and individual project plans.

A **weekly recorded briefing** from officers is made available to all staff, members and volunteers every week.

We have **internal financial controls** to reflect good practice and make sure our finances are managed securely to minimise risk. These include approved budgets, separation of duties and authorised signatures. We also maintain a database of all our land and property assets and an **Asset Management Strategy** that includes an asset disposal policy, to help us plan our maintenance and replacement programme and reduce the risk of unexpected costs.

Our **performance** across our operations is assessed at regular Management Team meetings, with financial reports and budgets considered monthly and reports provided to Members at each Authority meeting.

There is a **whistleblowing policy** for our staff, with a separate policy for Members due to be adopted at the 29 July 2022 Authority meeting, and the Monitoring Officer has a duty to write a report if the Authority or any of its committees proposes action that would be unlawful or amount to maladministration.

8. Internal and external audit

Our **internal and external auditors** are the main independent sources of assurance on the operation of our governance framework and the Statement of Accounts.

An external provider reviews the effectiveness of our **internal control systems**, which includes our **internal audit function**. This helps to emphasise audit's key role and its connection to governance, risk management and internal control. The broad categories for internal audit are annual opinion, corporate governance, fundamental financial systems, service area audits and significant computer systems. The Head of Internal Audit (HIA) develops an annual **strategic audit plan** using a risk-based approach. The annual opinion is given on the overall adequacy and effectiveness of the Authority's internal control environment, highlighting significant issues.

The Management Team responds to each recommendation in the internal audit report, stating whether it is agreed and what action will be taken. The ARC receives a summary of internal audit work during the year and progress on implementing audit recommendations. Any significant concerns are reported up to the Broads Authority. The Authority is also informed of the work of the appointed External Auditors, including the Annual Audit letter from the External Auditors.

The **HIA's overall audit opinion** in relation to the framework of governance, risk management and control at the Broads Authority in 2021/22 is **reasonable**, with three of the four audits (Corporate Governance & Risk Management, HR & Payroll and Cyber Security) concluding with a reasonable (positive) assurance grading and Key Controls and Assurance concluding with a "substantial" assurance. The Authority's Management Team accepted the recommendations raised and assigned responsibilities and deadline dates, as shown in Appendix 1(a) below.

In providing the opinion, the Authority's risk management framework and supporting processes, the relative materiality of the issues arising from the internal audit work during the year, and management's progress in addressing any control weaknesses identified from this were taken into account. The opinion was discussed with the Section 17 Officer prior to publication.

9. Action Plans

Our Annual Governance Statement Action Plan 2022/23 and a summary of progress against last year's action plan are at Appendix 1. We are satisfied the Plan will address the identified weaknesses, and will report back on its implementation as part of our next Statement.

Bill Dickson (Chair of the Authority)

John Packman (Chief Executive)

xx July 2022

Appendix 1(a) - Audit recommendations: Action Plan 2022/23

Table 1

Actions arising from 2021/22 audit and outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
Procurement		
R7: Procurement training is provided to all relevant members of staff, and Members, where applicable.	Director of Finance	30/09/2022
Governance and Risk Management		
R2: Change to committee meetings In relation to the document management system (DMS), the following is undertaken: <ul style="list-style-type: none"> • Notes are added to deferred items to explain which committee date the item has been deferred to; and • To review if there is a way to match up/link the items on the forward plan to the generated items area. 	Senior Governance Officer	31/12/2022
Port Marine Safety Code		
R5: Governance The PMSC Performance Indicators (PIs) published within the Authority's PMSC and those published on the Authority's website be reviewed to ensure they are consistent with each other and reflect all areas of the PMSC. The website should also be updated to reflect the latest annual PI outturns.	Head of Safety Management	31/01/2023
R9: Pilotage The General Direction for larger vehicles and navigation on works guidance be finalised	Head of Ranger Services	28/02/2023
R15: Governance All relevant employees to read and sign copy of PMSC on annual basis.	Head of Safety Management	31/12/2022
HR & Payroll		

R1: Staff absence Resilience plans be reviewed, to ensure that they are fit for purpose and used consistently across the Authority.	Directors	30/09/2022
R4: Policies and procedures HR policies be reviewed and updated, to reduce the risk of staff being provided with outdated advice and information.	Head of HR	31/12/2022
Key Controls		
R1: Treasury Management Investment portfolio to be diversified to avoid loss in funds if a financial institution failed.	Director of Finance	31/07/2022
Cyber security		
R1: Data Security Backup integrity and recovery testing must take place annually to ensure that they can be recovered as expected during an incident. We note that there are occasional file restores on request from users. However, this cannot constitute adequate full testing as required by this level.	Head of ICT and Collector of Tolls	31/01/2023
R2: Results of backup testing must be used to inform and improve the process via lessons learned sessions.	Head of ICT and Collector of Tolls	31/01/2023
R3: Incident Management A formal IT incident management process must be established, including triage and escalation requirements. We have noted that this is in place, but that it requires review, having been last reviewed in January 2019 prior to the start of the COVID-19 pandemic.	Head of ICT and Collector of Tolls	31/10/2022
R4: To achieve level IM3, full compliance with IM2 is required. In addition, IT staff must have a level of incident management training provided or disaster recovery/ business continuity exercises must be undertaken regularly. We note that this level would have been compliant	Head of ICT and Collector of Tolls	31/10/2022

in its own right had the scoring not required it to be marked as partial.		
R5: To achieve level IM4, full compliance with IM2 and IM3 is required. In addition, incidents must be reported and presented to senior leadership. We note that this level would have been compliant in its own right had the scoring not required it to be marked as partial.	Head of ICT and Collector of Tolls	31/01/2023
R6: To achieve level IM5, full compliance with IM2, IM3 and IM4 is required. In addition, incidents must include a review and 'lessons learned' sessions, as to improve the future response. We note that this level would have been compliant in its own right had the scoring not required it to be marked as partial.	Head of ICT and Collector of Tolls	31/01/2023

Appendix 1(b) - Audit recommendations: Progress against Action Plan 2021/22

Table 1

Actions arising from 2020/21 audit and any outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
Communications and branding		
R2: Branding strategies, guidelines, procedures BA Communications Policy be updated to include the roles and responsibilities for overseeing management of correct branding. This should be included within a separate branding section, which the policy does not currently have.	Head of Comms	31/10/19 Updated to 30/09/22 (see R5 below)
R5: Use of logos A review and update of the communications page on BA's intranet be undertaken once National Parks branding strategy and associated documents, incl. local Broads National Park strategy and BA Communications Policy, are finalised. This should be relaunched with staff, incl. provision of staff and member training in relation to branding, incorporating use of both BA logo and Broads National Parks logo. Comms intranet page should include comms team details, branding strategies and comms policy, and BA New Signs Guide.	Head of Comms	31/10/19 Updated to 30/09/22 to complete overarching strategy (other actions completed)
Corporate governance and risk management		
R1: Decision making The actions/key messages log is fully populated from the Covid-19 Incident Response Team minutes held to date.	Head of Governance	31/05/21 Action completed

R2: Change to committee meetings In relation to the document management system (DMS), the following is undertaken: <ul style="list-style-type: none"> • Notes are added to deferred items to explain which committee date the item has been deferred to; and • To review if there is a way to match up/link the items on the forward plan to the generated items area. 	Senior Governance Officer	31/07/21 Updated to 31/12/22 Notes added to deferred items. Further DMS updates dependent on ICT resources (currently focused on more urgent work).
R3: Decision making All members are contacted to ask them to confirm that their Declaration of Interests is complete, up to date and accurate for the 2020/21 financial year.	Head of Governance	30/4/21 Action completed.
R4: Use of emergency powers The summary of progress table to be updated to include the delegated power used in respect of the Residential Moorings Guide second round consultation and this is reported to the BA.	Head of Governance	31/05/21 Action completed.
Financial systems		
The Accounts Payable procedures, in particular new suppliers, should be reviewed annually.	Financial Accountant	30/09/21 Completed
Planning		
R1: Enforcement Complaints received to be supported by evidence retained on file and acknowledged within three working days as stated in the Local Enforcement Plan.	Head of Planning	01/04/21 Completed
R2: Enforcement Complainants be provided updates of enforcement investigation carried out by the Authority within 20 working days in accordance with the Local Enforcement Plan.	Head of Planning	01/04/21 Completed.
R3: Planning applications The monthly planning fees reconciliation be reviewed by a senior officer, other than the one	Head of Planning	01/05/21 Completed.

preparing it, then signed and dated by preparer and reviewer on completion to evidence this.		
R4: Enforcement The process for new enforcements be completed incl. the timescale for completing each stage of the enforcement process.	Head of Planning	01/05/21 Completed.
R5: Enforcement The date the complaint is received by the BA to be recorded in the Uniform and Idox system.	Head of Planning	01/04/21 Completed
R6: Enforcement Performance indicators be put in place for responding to complaints and investigating enforcement cases.	Head of Planning	31/07/21 Completed
Port Marine Safety Code		
R5: Governance The PMSC Performance Indicators (PIs) published within the Authority's PMSC and those published on the Authority's website be reviewed to ensure they are consistent with each other and reflect all areas of the PMSC. The website should also be updated to reflect the latest annual PI outturns.	Head of Safety Management	Action completed. Further review of other documents that contain PI's in 2022.
R6: Governance The three-yearly statement of compliance with the code be signed and retained on file for future reference.	Head of Safety Management	Sept 2021 Completed
R9: Pilotage The General Direction for larger vehicles and navigation on works guidance be finalised.	Head of Ranger Services	Dec 2021 Updated to 28/02/2023
R11: Governance PMSC related documents and files, location and storage (both electronic and hardcopy) are reviewed to ensure these can be accessible to relevant members of staff on a timely basis.	Head of Safety Management	Oct 2021 Completed
R12: Governance BA PMSC be updated to reflect inclusion of	Head of Safety Management	Action completed.

consultation with employees forum (or equivalent) and health and safety committee.		
R14: Governance Documents referenced within BA PMSC be reviewed to ascertain their location and appraise if still relevant to up-to-date SMS, taking account of national PMSC and Guide to Good Practice for Marine Operations.	Head of Safety Management	Dec 2021 Completed
R15: Governance All relevant employees to read and sign copy of PMSC on annual basis.	Head of Safety Management	Dec 2021 Updated to 31/12/2022
R18: Pilotage Pilotage Policy be amended to reflect that it will be updated each time it is used, as opposed to annually, and PMSC be updated to reflect this.	Head of Ranger Services	Dec 2021 Action completed
Procurement		
R7: Procurement training is provided to all relevant members of staff, and Members, where applicable.	Director of Finance	By 30/06/20 Updated to 30/09/22. Due to extreme staff shortages during 21/22 this has been updated to 30/09/22.

Broads Authority

Code of Corporate Governance 2022

The Code of Corporate Governance helps the Broads Authority, as a public body, to develop its governance framework based on good practice and external guidance, and to demonstrate compliance with the principles of good governance.

Good governance is about making sure we do the right things, in the right way and for the right people in a timely, inclusive, open, honest and accountable manner. It is the systems and processes, and the values and principles, which direct and control what we do and how we relate to our communities. A key focus for good governance within the public sector is to achieve sustainable results that benefit the economy, the environment and society.

Our Code of Corporate Governance is based on the core principles in the CIPFA/SOLACE Framework [Delivering Good Governance in Local Government](#). We also have our own set of core values to underpin the behaviour of our Members and staff, who share responsibility for good governance.

We review and update the Code every year through consultation with senior staff, the Head of Internal Audit and the Chair of the Audit and Risk Committee. Any significant areas of concern raised in the review are referred to our Management Team or to the appropriate committee for comment or decision.

The Chief Executive is delegated to make necessary changes to the Code as a result of the review to keep it up-to-date. Significant changes to the Code are reported to the Authority in July as part of the Annual Governance Statement, and any new or outstanding actions are included in the Statement's Action Plan for the following year. The Code for 2022 was approved by the Authority on 29 July 2022 and signed off by the Chair and Chief Executive.

Bill Dickson (Chair of the Authority)

John Packman (Chief Executive)

Date: 29 July 2022

Broads Authority Code of Corporate Governance: Schedule (May 2022)

This schedule represents what we do, or intend to with immediate effect, to demonstrate our compliance with the principles of good governance in local government. The core principles and sub-principles are taken from the CIPFA/ SOLACE Framework [Delivering Good Governance in Local Government](#) (2016). We will review our performance against the Code during 2022/23 and report the results to the Audit and Risk Committee and subsequently to the Broads Authority in July 2023 as part of the Annual Governance Statement.

Table 1

Principle A: Behaving with integrity, demonstrating strong commitment to ethical values, and respecting the rule of law

Sub-principles	Our evidence to support this principle
<p>Behaving with integrity</p> <p>Behaving with integrity and leading a culture where acting in the public interest is visibly and consistently demonstrated, thereby protecting the reputation of the organisation</p> <p>Establishing and communicating specific standard operating principles or values for the organisation and its staff, building on the Seven Principles of Public Life (the Nolan Principles)</p> <p>Leading by example, embedding the above principles in effective, up-to-date policies and processes and using them as a framework for decision making and other actions</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Appointment of Independent Persons • Audit and Risk Committee oversight • BA Core Values • Codes of Conduct for Employees (HR Policy 2), Members and Planning Committee Members • Declaration of Gifts and Hospitality for Members and Officers • Disciplinary Procedures for Officers (HR Policy 11) • Financial Regulations, Contract Standing Orders and Procurement Strategy • Guide for Local Authority appointees to the Broads Authority • Internal and External Audit • Local Protocol on Member and Officer Relations • Member and officer induction and annual appraisals • Members' Counter Fraud, Corruption and Bribery Strategy & Response Plan • Register of Interests for Members and declarations of interests made at meetings and recorded in minutes • Related party declarations note as part of the Statement of Accounts. • Safeguarding Policy (HR Policy 22) • Social Media Policy

	<ul style="list-style-type: none"> • Standing Orders for the regulation of Authority proceedings • Standing Orders Relating to Contracts • Terms of Reference of Committees • Whistleblowing Policy for Members (wef July 2022) • Whistleblowing Policy for Officers (HR Policy 15)
<p>Demonstrating strong commitment to ethical values</p> <p>Establishing, monitoring and maintaining the organisation's ethical standards and performance</p> <p>Underpinning personal behaviour with ethical values that permeate all aspects of the organisation's culture and operation</p> <p>Developing and maintaining robust policies and procedures that place emphasis on agreed ethical values</p> <p>Making sure external providers of services on behalf of the organisation act with integrity and in compliance with ethical standards expected by the organisation</p>	<ul style="list-style-type: none"> • Annual performance appraisal for Members and officers • BA Core Values • Best Companies Index employee survey • Codes of Conduct for Employees (HR Policy 2), Members and Planning Committee Members • Equality Policy (HR Policy 1) • Guide for Local Authority appointees to the Broads Authority • Procurement Strategy and procedures • Recruitment & Selection Policy (HR Policy 16) and procedures • Use of Independent Persons in complaints procedures • Whistleblowing Policy for Members (wef July 2022) • Whistleblowing Policy for Officers (HR Policy 15)
<p>Respecting the rule of law</p> <p>Demonstrating a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</p> <p>Making sure statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with legislative and regulatory requirements</p> <p>Making the best use of the full powers available for the benefit of citizens, communities and other stakeholders</p>	<ul style="list-style-type: none"> • Codes of Conduct for Employees (HR Policy 2), for Members, and for Planning Committee Members and Officers • Committee structure in place with Terms of Reference, including powers reserved to the BA • Compliance with CIPFA's statement on the role of the Chief Finance Officer in Local Govt (CIPFA 2015) • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers (HR Policy 11) • Financial Regulations, Contract Standing Orders and Procurement Strategy • Internal and external audit • Job descriptions and recruitment process for officers

Dealing effectively with breaches of legal and regulatory provisions	<ul style="list-style-type: none"> • Member induction programme and development protocol
Dealing effectively with corruption and misuse of power	<ul style="list-style-type: none"> • Monitoring Officer appointed by BA • Provision of legal advice to Members and officers • Register of Member and officer interests and related party interests • Role descriptions for Members • Scheme of Powers delegated to Chief Executive and other authorised officers • Statutory Officers appointed by the Authority • Whistleblowing Policy for Members (wef July 2022) • Whistleblowing Policy for Officers (HR Policy 15)

Table 2

Principle B: Ensuring openness and comprehensive stakeholder engagement

Sub-principles	Our evidence to support this principle
<p>Ensuring openness</p> <p>Demonstrating, documenting and communicating the organisation's commitment to openness</p> <p>Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness - if that is not the case, a justification for the reasoning for keeping a decision confidential is provided</p> <p>Providing clear reasoning and evidence for decisions, in both public records and explanations to stakeholders, being explicit about the criteria, rationale and considerations used. In due course, making sure the impact and outcomes of those decisions are clear</p> <p>Using formal and informal consultation and engagement to determine the most appropriate</p>	<ul style="list-style-type: none"> • Annual Governance Statement • BA Core Values • BA website (includes public information about Members and their roles, Officer roles, and how the public can input to and influence BA decisions) • Broads Engage stakeholder events and promotion • Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement) • Chairs' briefings • Committee meetings held in public and audio recordings of meetings available to public on request • Committee meetings (non-decision making) held remotely and live-streamed, and also available to watch via YouTube • Corporate Partnerships Register • Fair and transparent data processing through privacy notices • Financial Regulations and Standing Orders Relating to Contracts • Financial statements

<p>and effective interventions or courses of action</p>	<ul style="list-style-type: none"> • Information published in respect of expenditure over £250 • Member Allowances Scheme • Public consultation processes for strategic plan reviews (e.g. Broads Plan, guiding strategies) • Public question time at committee meetings • Publication of agendas and reports in line with Local Government Act 1972 requirements • Record of decisions in committee minutes • Use of Transparency Regulations 2015
<p>Comprehensive stakeholder engagement</p> <p>Engaging effectively with all stakeholders, making sure the purpose and aims for each stakeholder relationship are clear so outcomes are successful and sustainable</p> <p>Developing formal and informal partnerships to encourage more efficient use of resources and more effective outcomes</p> <p>Basing partnerships on trust, shared commitment to change, culture that promotes and accepts challenge among partners, and clear awareness of the added value of partnership working</p> <p>Establishing a clear policy on the type of issues the organisation will meaningfully consult on or involve communities, individuals, service users and other stakeholders to make sure the service (or other) provision is contributing towards intended outcomes</p> <p>Having effective communication methods and making sure members and officers are clear on their roles in community engagement</p>	<ul style="list-style-type: none"> - Annual Business Plan, Annual Report and visitor publications (e.g. Broadcaster), social media accounts - Appointment process to Navigation Committee and Broads Local Access Forum - Broads Briefing monthly newsletter from CEO - Broads Engage stakeholder events (e.g. workshops, Parish Forums), feedback processes and promotion - Broads Local Access Forum - Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement) - Broads Plan 6-monthly progress update report (and continual progress monitoring on e-system) - Broadsheet (toll payer newsletter) - KPI annual reporting as part of NPA monitoring process to Defra - Learning resources on BA website, including Broads Curriculum materials for schools - Navigation Committee - Notices to Mariners - Public questions time at committee meetings - Regular meetings between Chairs and CEOs of BA and constituent local authorities - Regular officer level liaison with partner organisations - Visitor and user surveys

<p>Encouraging, collecting and evaluating the views and experiences of stakeholders of different backgrounds, including reference to future needs</p> <p>Implementing effective feedback mechanisms to show how stakeholder views have been considered</p> <p>Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p> <p>Taking account of the impact of decisions on future generations of tax payers and service users</p>	
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Table 3

Principle C: Defining outcomes in terms of sustainable economic, social and environmental benefits

Sub-principles	Our evidence to support this principle
<p>Defining outcomes</p> <p>Having a clear vision statement of the organisation's purpose and intended outcomes, with performance indicators, that provide the basis for its overall strategy, planning and other decisions</p> <p>Specifying the intended impact on/ changes for stakeholders in the short and longer term</p> <p>Delivering defined outcomes sustainably basis within available resources</p> <p>Identifying and managing risks to achieving outcomes</p> <p>Managing service user expectations with regard to setting priorities and</p>	<ul style="list-style-type: none"> • Annual Business Plan • BA guiding level strategies (e.g. Integrated Access, Sediment Management, Education, Biodiversity) • Broads Local Plan (spatial planning policy) • Broads Plan (key partnership strategy for the Broads, reviewed on 5-yearly cycle) • Corporate and Directorate Risk Registers • Corporate Partnerships Register • Norfolk & Suffolk Broads Act 1998 (BA statutory purposes)

making the best use of available resources	
<p>Considering social, economic and environmental benefits</p> <p>Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision</p> <p>Taking a longer-term view in decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation's intended outcomes and short-term factors such as the political cycle or financial constraints</p> <p>Determining the wider public interest associated with balancing conflicting interests in achieving the various economic, social and environmental benefits, through consultation where possible, to ensure appropriate trade-offs</p> <p>Ensuring fair access to services</p>	<ul style="list-style-type: none"> • Broads Local Plan • Broads Plan and guiding level strategies • Equalities Working Group • Norfolk & Suffolk Broads Act 1998 (BA statutory purposes) • Project Development Group procedures • Public consultation for strategic plan reviews

Table 4

Principle D: Determining the interventions necessary to optimise the achievement of the intended outcomes

Sub-principles	Our evidence to support this principle
<p>Determining interventions</p> <p>Making sure decision makers receive objective and rigorous analyses of various options showing how intended outcomes would be achieved and associated risks, to achieve best value.</p> <p>Considering stakeholder feedback when making decisions about service improvements, or where</p>	<ul style="list-style-type: none"> • BA and partner/stakeholder working groups • Budget setting process • Chairs' briefing sessions • Chairs' Group • Financial Regulations and Standing Orders Relating to Contracts • Member working groups • Project boards for large partnership projects (e.g. CANAPE and Water, Mills & Marshes)

<p>services are no longer required, to prioritise competing demands and limited resources such as people, skills and land, and bearing in mind future impacts.</p>	<ul style="list-style-type: none"> • Public consultation responses informing strategic plan and policy reviews (e.g. Broads Plan, Broads Local Plan)
<p>Planning interventions</p> <p>Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities and targets</p> <p>Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered</p> <p>Considering and monitoring risks facing each partner when working collaboratively, including shared risks</p> <p>Having flexible and agile arrangements so mechanisms for delivering goods and services can adapt to changing circumstances</p> <p>Establishing appropriate key performance indicators (KPIs) as part of the planning process to identify how the performance of services and projects is to be measured</p> <p>Ensuring capacity exists to generate the information required to review service quality regularly</p> <p>Preparing budgets in accordance with objectives, strategies and the medium-term financial plan</p> <p>Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure, aimed at developing a sustainable funding strategy</p>	<ul style="list-style-type: none"> • Annual budget processes approved by BA with consultation by Navigation Committee • Financial Monitoring • Financial Strategy • Key Performance Indicator (KPI) annual reporting as part of National Park Authority monitoring process to Defra • Performance reporting to Committees • Regular monitoring undertaken by budget holders and Management Team and reported to committee • Review cycles for Broads Plan, guiding strategies (e.g. Integrated Access Strategy, Biodiversity & Water Strategy) and Broads Local Plan • Risk management (see principle F) • Corporate Risk Register review by Audit & Risk Committee

<p>Optimising achievement of outcomes</p> <p>Ensuring the medium-term financial strategy integrates and balances service priorities, affordability and other resource constraints</p> <p>Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term</p> <p>Ensuring the medium-term financial strategy sets the context for ongoing decisions on significant delivery issues, or responses to changes in the external environment that may arise during the budgetary period, to achieve outcomes while optimising resource use</p> <p>Ensuring 'social value' through service planning and commissioning</p>	<ul style="list-style-type: none"> • Annual setting of tolls in consultation with Navigation Committee and through a member workshop • Asset Management Strategy • Budget and 3-year Financial Strategy agreed by BA • Budget reports, management procedures and training • Budgets monitored by Audit & Risk Committee and BA • Capital, Treasury and Investment Strategy • Procurement Strategy and reference guide • Standing Orders Relating to Contracts
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Table 5

Principle E: Developing the Authority's capacity, including the capacity of its leadership and the individuals within it

Sub-principles	Our evidence to support this principle
<p>Developing capacity</p> <p>Reviewing operations, performance and use of assets on a regular basis to ensure their continuing effectiveness</p> <p>Improving resource use through techniques such as benchmarking</p> <p>Recognising the benefits of partnerships and collaborative working where added value can be achieved</p>	<ul style="list-style-type: none"> • Annual presentation to BA on major partnerships • Health and Safety policies and procedures • ICT Corporate Group review of ICT performance • Management Team decision in recruitment processes • Member and officer induction and appraisal programmes • Strategic Risk Register review • Whistleblowing Policy for Members (wef July 2022) • Whistleblowing Policy for Officers (HR Policy 15)

<p>Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources</p>	
<p>Developing leadership capacity</p> <p>Developing protocols to ensure elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship, and that a shared understanding of roles and objectives is maintained</p> <p>Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</p> <p>Ensuring the Chair and Chief Executive Officer have clearly defined and distinctive leadership roles within a structure whereby the CEO leads in implementing strategy and managing the delivery of services and other outputs set by members, and each provides a check and a balance for each other's authority</p> <p>Developing the capabilities of members and senior management to achieve effective leadership, and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks</p> <p>Having structures in place to encourage public participation</p> <p>Considering the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections</p> <p>Holding staff to account through regular performance reviews that</p>	<ul style="list-style-type: none"> • Chief Finance Officer compliance with CIPFA Statement on the Role of the Chief Finance Officer in Local Government • Conditions of employment and HR policies • Contract management in respect of externally provided services • Data Protection Officer in place • Financial Regulations and Standing Orders • Member and officer appraisal programmes, Member Development Protocol • Member workshops on key issues • Monitoring Officer appointed by BA • Scheme of Powers delegated to Chief Executive and other authorised officers • Standing Orders for the Regulation of Authority Proceedings • Terms of Reference for Committees

<p>take account of training or development needs</p> <p>Maintaining the health and wellbeing of the workforce and helping individuals to maintain their own physical and mental wellbeing</p>	
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Table 6

Principle F: Managing risks and performance through robust internal controls and strong public finance management

Sub-principles	Our evidence to support this principle
<p>Managing risk</p> <p>Recognising risk management is integral to all activities and must be considered in all aspects of decision making</p> <p>Implementing robust and integrated risk management arrangements and making sure they work effectively</p> <p>Allocating clear responsibilities for managing individual risks</p>	<ul style="list-style-type: none"> • Business Continuity Plan • Corporate Risk Register (reviewed every 3 months and reported to every meeting of the Audit and Risk Committee) • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Risk analysis in BA reports • Risk Management Policy
<p>Managing performance</p> <p>Effectively monitor service delivery including planning, specification, execution and independent post implementation review</p> <p>Making decisions based on relevant, clear objective analysis and advice, pointing out the implications and risks inherent in the organisation's financial, social and environmental position and outlook</p> <p>Ensuring an effective scrutiny or oversight function is in place that provides constructive challenge and debate on policies and objectives before, during and after decisions are made. This will help enhance the performance of the organisation and any other organisation (or committee system) for which it is responsible</p> <p>Effectively and constructively challenging and policies and objectives to support balanced and effective decision making</p> <p>Providing members and senior management with regular reports on</p>	<ul style="list-style-type: none"> • Audit and Risk Committee • Capital, Treasury and Investment Policy • Chairs' Group • Financial Monitoring • Financial Regulations and procedures • Management Team and Section Head reviews of Directorate work plans and budgets • Procurement Strategy • Regular finance reports to BA, Audit & Risk Committee and Navigation Committee • Risk and financial implications in reports to BA • Standing Orders Relating to Contracts • Statement of Accounts follows budget headings • Terms of Reference for Committees

<p>service delivery plans and on progress towards outcome achievement</p> <p>Ensuring consistency between specification stages (such as budgets) and post implementation reporting (such as financial statements)</p>	
<p>Developing robust internal control</p> <p>Aligning the risk management strategy and policies on internal control with achieving objectives</p> <p>Regularly evaluating and monitoring risk management and internal control</p> <p>Having effective counter fraud and anti-corruption arrangements in place</p> <p>Making sure that additional assurance on the overall adequacy and effectiveness of the framework of governance, risk management and control is provided by the internal auditor</p> <p>Having an audit committee or equivalent group/function, independent of the executive and accountable to the governing body</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Annual Internal Audit plans include key controls and corporate governance • Annual Report and Opinion provided by Head of Internal Audit with ref to governance, risk management and internal control arrangements • Audit and Risk Committee • Best Companies Index employee survey • Capital, Treasury and Investment Strategy • Codes of Conduct for Employees (HR Policy 2), for Members, and for Planning Committee Members Standing Orders Relating to Contracts • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers (HR Policy 11) • Effective internal audit function resourced and maintained • Financial Regulations, Contract Standing Orders and Procurement Strategy • Internal and external annual audit processes • Local Protocol on Member and Officer Relations • Procurement Strategy • Publication of reports and meeting minutes showing declarations of interest made • Risk Owners (e.g. reporting to Corporate Risk Register) • Scheme of Powers delegated to Chief Executive and other authorised officers • Standing Orders Relating to Contracts • Training for Members
<p>Managing data</p>	<ul style="list-style-type: none"> • Annual Governance Statement

<p>Having effective arrangements in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data</p> <p>Having effective arrangements in place and operating when sharing data with other bodies</p> <p>Regularly reviewing and auditing the quality and accuracy of data used in decision making and performance monitoring</p>	<ul style="list-style-type: none"> • Data and Information Retention Policy • Data Asset Register, privacy notices and Protection policy • Data Protection Officer (qualified Data Practitioner), data protection training to Members and officers • Encryption of portable devices • IT security arrangements • Review of contracts to ensure data security provisions are incorporated • Statement of Accounts narrative report
<p>Having strong public financial management</p> <p>Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance</p> <p>Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls</p>	<ul style="list-style-type: none"> • 3-year Financial Strategy • Annual budget and budget management procedures • Annual Business Plan • Annual Statement of Accounts • Asset Management Strategy • Capital, Treasury and Investment Strategy Chief Finance Officer compliance with the CIPFA Statement on the Role of the Chief Finance Officer in Local Government • Earmarked reserves for long-term replacement of assets • External Audit reports • Financial Regulations and procedures • Financial statements • Reports to BA include financial and risk considerations

Table 7

Principle G: Implement good practice in transparency, reporting and audit to deliver effective accountability

Sub-principles	Our evidence to support this principle
<p>Implementing good practice in transparency</p> <p>Writing and communicating reports for public and other stakeholders in</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Information published in respect of expenditure over £250

<p>fair, balanced and understandable style, appropriate to the intended audience and easy to access and interrogate</p> <p>Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny, while not being too onerous to provide or for users to understand</p>	<ul style="list-style-type: none"> • Monthly data published on BA website in line with Local Government Transparency Code • Record of delegated decisions • Scheme of Powers delegated to Chief Executive and other authorised officers
<p>Implementing good practice in reporting</p> <p>Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way</p> <p>Ensuring members and senior management own the results reported</p> <p>Ensuring robust arrangements for assessing the extent to which principles in this Framework have been applied, and publishing the results on this assessment, including action plan for improvement and evidence to demonstrate good governance (AGS)</p> <p>Apply Framework to jointly managed or shared service organisations as appropriate</p> <p>Ensure performance information that accompanies the financial statements on a consistent and timely basis and the statements allow for comparison with other, similar organisations</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Broads Plan 6-monthly progress reports • S17 officer reporting requirements • Statements of Accounts narrative report • Strategic Direction reports (BA annual strategic priorities)
<p>Developing assurance and effective accountability</p> <p>Acting upon recommendations for corrective action made by external audit</p>	<ul style="list-style-type: none"> • Annual Governance Statement and Action Plan • Attendance of internal and external auditors at Audit and Risk Committee (ARC) • Audit actions formally logged, followed up and reported to ARC

<p>Ensuring an effective internal audit service with direct access to members is in place, providing assurance with regard to governance arrangements, and acting upon recommendations</p> <p>Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations</p> <p>Gaining assurance on risks associated with delivering services through third parties and evidencing this in the AGS</p> <p>When working in partnership, make sure arrangements for accountability are clear and the need for wider public accountability is recognised and met.</p>	<ul style="list-style-type: none"> • Best Companies Index employee survey • Corporate and Directorate Risk Registers • Follow up of internal audit recommendations by Chief Finance Officer and periodically reported to ARC • Head of Internal Audit compliance with CIPFA Statement on the Role of the Head of Internal Audit • Internal audit function delivered by contract and meets PSIAS requirements • Peer Review (2017) and Action Plan (reviewed 2019/20)
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Broads Authority

29 July 2022

Agenda item number 11

Draft Statement of Accounts 2021/22

Report by Director of Finance

Summary

This report provides an update on the Broads Authority's Statement of Accounts and its audit for the year ended 31 March 2022.

Recommendation

To note the Draft Statement of Accounts in advance of the final version coming back to the Board for approval in December.

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1. Introduction

- 1.1. In the Financial Performance and Direction report to the Authority on 13 May 2022, there were draft figures for 2021/22 that provided for a consolidated deficit of £117,348. At the meeting, a verbal update was provided that some additional year-end adjustments had been made and the deficit had increased slightly to £124,713. These figures were then used in the production of the draft Statement of Accounts, which were signed and published on our website on 15 July 2022.
- 1.2. The draft Statement of Accounts and the Annual Governance Statement was presented to the Audit and Risk Committee on 26 July 2022. A verbal update will be provided at today's meeting.

2. Changes to the 2021/22 Accounts

2.1. There have been no significant changes to this year's accounts.

2.2. As with previous years, Table 1 below has been produced to help members understand the additional adjustments made at year end.

Table 1

Summary Income and Expenditure 2021/22

Income and Expenditure	Operations £000's	Strategic Services £000's	Finance & Support Services £000's	HLF & CANAPE £000's	Corporate Amounts £000's	Total £000's
Fees, charges and other service income	(156)	(894)	(36)	(545)	(3,714)	(5,345)
Contribution from reserves	0	0	0	0	(63)	(63)
Government Grants	0	0	0	0	(3,414)	(3,414)
Total Income	(156)	(894)	(36)	(545)	(7,191)	(8,822)
Employee expenses	2,371	1,564	791	163	142	5,031
Other services expenses	1,882	848	865	321	0	3,916
Total Expenditure	4,253	2,412	1,656	484	142	8,947
Net Expenditure	4,097	1,518	1,620	(61)	(7,049)	125

Table 2

Summary of adjustments

Adjustments	Amounts £000's
Net Expenditure	125

Adjustments	Amounts £000's
Amounts in the Comprehensive Income and Expenditure Statement (CIES) not reported to management	1,498
Amounts included in Table 1 not in the CIES	2,573
Cost of Services in the CIES	4,196

- 2.3. Items in the amounts included in the CIES not reported to management include year-end adjustments for the Pension Scheme. The Accounts are adjusted to reflect the difference between the actual costs as assessed by the Actuary and the contributions paid over during the year. Further adjustments are also made for untaken staff leave, depreciation and movements on the revaluations of fixed assets.
- 2.4. The main adjustments in the third line, which is in the analysis above but not the Comprehensive Income and Expenditure Statement, is the removal of the DEFRA grant, interest and investment income and interest payable. These items are added back in the lines under the cost of services. Further adjustments relate to the accounting treatment of capital expenditure, reserve expenditure and finance leases.
- 2.5. Table 3 below analyses these adjustments in more detail and agrees back to the Comprehensive Income and Expenditure Statement on page 16 in the Statement of Accounts.

Table 3

Detailed adjustments

Income and Expenditure type	Service Analysis £000's	Not reported to Management £000's	Not included in the CIES £000's	Net Cost of Services £000's	Other operating expenditure, finance & investment income and Government Grant £000's	Deficit on the Provision of Services £000's
Fees, charges and other service income	(5,334)	0	0	(5,334)	0	(5,334)
Interest and investment income	(11)	0	11	0	(11)	(11)
Contribution from reserves	(63)	0	(530)	(593)	0	(593)

Income and Expenditure type	Service Analysis £000's	Not reported to Management £000's	Not included in the CIES £000's	Net Cost of Services £000's	Other operating expenditure, finance & investment income and Government Grant £000's	Deficit on the Provision of Services £000's
Government Grants	(3,414)	0	3,414	0	(3,414)	(3,414)
Total Income	(8,822)	0	2,895	(5,927)	(3,425)	(9,352)
Employee expenses	5,031	1,023	0	6,054	271	6,325
Other services expenses	3,916	0	(322)	3,594	0	3,594
Depreciation, amortisation & revaluation	0	475	0	475	0	475
Interest payments	0	0	0	0	45	45
Gain on disposal of Assets	0	0	0	0	(1)	(1)
Total Operating Expenditure	8,947	1,498	(322)	10,123	315	10,438
(Surplus)/Deficit on the Provision of Services	125	1,498	2,573	4,196	(3,110)	1,086

3. Balance Sheet

- 3.1. This year the Balance Sheet has returned to a net asset position; at the end of 2021/22 it was £32,000. This is a decrease from the 2020/21 net liability position of £4,152,000. As with previous years, the main cause of this is the movement in the Pension Fund liability, which has decreased by £3,808,000. The pension fluctuations are due to the changes in financial assumptions as calculated by the actuary. The fund also seeks to maintain contributions at a consistent rate to minimise the impact on the Authority's cash flows. The Authority makes additional contributions to the fund to reduce the deficit over the next 20 years. Funding levels are monitored on an annual basis, whilst the contributions and the annual deficit payments are recalculated as part of triennial

valuation. Additional information about the Pension Fund Assets and Liabilities can be found within the Statement of Accounts under Note 31.

- 3.2. The bottom section of the Balance Sheet on page 18 splits the reserves between useable and unusable reserves. The useable reserves can be used to fund future operating expenditure, while the unusable reserves are kept to manage accounting processes such as unrealised gains or acquisitions of Fixed Assets and the movements on the Pension Reserve.
- 3.3. The closing position on the National Park (General), Navigation and Earmarked reserves remain at the same levels as verbally reported on 13 May 2022. The individual balances that make up the Earmarked reserve can be found within the Statement of Accounts under note 10, page 40. The year end balances of the reserves are:
 - National Park £804,915;
 - Navigation £849,911;
 - Earmarked £2,875,384 of which £1,304,961 relates to Navigation.

4. Annual Governance Statement

- 4.1. The Accounts and Audit (England) Regulations 2015 contain a requirement that an Annual Governance Statement, prepared in accordance with proper practices in relation to internal control, must be approved by the relevant body and must accompany the Statement of Accounts. The Annual Governance Statement is on today's agenda at item 10.

5. Audit of the Statement of Accounts

- 5.1. The Authority's external auditors, Ernst & Young (EY) are scheduled to carry out the audit between 17 October and 11 November 2022. A copy of their audit plan was presented to Audit and Risk on 26 July 2022.
- 5.2. At this stage it is still anticipated that the final Statement of Accounts will be presented to the Audit and Risk Committee on 29 November for consideration prior to approval by the Broads Authority on 2 December, subject to any amendments.

6. Financial implications

- 6.1. The Statement of Accounts for 2021/22 shows revenue reserves of £1,654,826 (National Park (general) reserves £804,915, Navigation reserves £849,911) that are considered to be adequate. The National Park reserve at the end of 2021/22 stands at 22.6% of net expenditure, while the Navigation reserve is 21.8%. This is higher than the Financial Strategy forecast for the end of 2021/22. This is due to the carry forwards agreed which have been added to the 2022/23 budget.

- 6.2. The carry forwards of £75,000 (navigation £75,000) approved at the May meeting was effectively expenditure that should have been occurred in 2021/22 but for reasons beyond the Authority's control meant they were delayed until 2022/23.
- 6.3. The outturn figures for 2021/22, the impact of inflation and the 2022/23 level of tolls received will be assessed for their impact on the overall level of reserves, and will be taken into account in future budgeting proposals and when making decisions about income and expenditure in 2023/24.

Author: Emma Krelle

Date of report: 08 July 2022

Appendix 1 – Draft Statement of Accounts 2021/22

Broads Authority

Draft Statement of Accounts 2021/22

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Narrative report

Introduction

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

About the Broads Authority

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

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

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

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

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

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

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

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

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

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

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

[Consultations \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/consultations)

The Authority's Strategic Priorities are set annually by the members in line with objectives in the Broads Plan. Progress against the Strategic Priorities is reported regularly to the Authority and details of 2021/22 can be found in the link below:

[Strategic Direction: Draft Annual Business Plan 2022/23 and strategic priorities update \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/strategic-direction)

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

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

The Authority is funded from two major sources; National Park Grant from Defra and Navigation Toll Income. These are approximately equal to each other and are used to fund the activities (including staffing) across the organisation.

Governance

The Annual Governance Statement provides details of progress against the current year and provides the new financial year action plan. This will be considered by the Authority on 29 July and will be available via the link below:

[Broads Authority - 29 July 2022 \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/broads-authority-29-july-2022)

In 2018 the Government commissioned a review of National Parks and Areas of Outstanding Natural Beauty (AONBs) looking at coverage of designations, how designated areas deliver their responsibilities, how designated areas are financed, and whether there is scope for expansion. The review team, led by Julian Glover, visited the Broads in November 2018. The team's report "Landscapes Review" was published in September 2019. The Government's response was published on 15 January 2022. The Authority held a member workshop on 24 February and the Authority's formal response was considered in March 2022. A link to the committee report can be found below. The report also contains a link to the final report and the Government's response.

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

Operational model

The Authority consists of three Directorates; Finance and Support Services, Operations and Strategic Services. The total number of staff employed by the Authority gives a head count of 156 or 140.6 Full Time Equivalents (FTE) as at 31 March 2022. This is split 25 (20.2 FTE) Finance and Support Services, 78 (73.8 FTE) Operations, 53 (46.6 FTE) Strategic Services. Due to the seasonal nature of the Authority's activities the levels of staff vary throughout the year and the year-end position may vary depending on when Easter falls.

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

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

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

The Authority's income is supplemented by income from planning fees, contributions from landowners and the Rural Payments Agency towards fen management, Visitor Centres and

Yacht Station sales and external funding such as the Discovery Grant from the Nature for Climate Peatland Scheme, Defra support for FiPL, NHLF and ERDF.

Risks

Uncertainty exists about future years' settlements and their duration. Cuts to the National Park Grant in years 2010/11 to 2015/16 has meant the Authority has already restructured to make savings and in 2021/22 has used its reserves to balance the budget. If there were future reductions to the National Park Grant beyond 2023/24 it would mean difficult decisions would need to be made to determine future services. This uncertainty is further emphasised by the impact of inflation, wage increases and rising fuel costs. The current level of National Park reserves means that such impact would be cushioned in the short term until the longer vision of services is determined; however, this is not sustainable in the longer term.

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

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

Review of Corporate Risk Register

Following a recommendation from internal audit's Corporate Governance and Risk Management review the risk register and policy was reviewed and updated during 2021/22. The risk register is now split between the Corporate risk register, focusing on risks that are strategic, and Directorates' risk registers, focusing on operational day to day risk. The Corporate risk register is reviewed at every Audit and Risk committee meeting with the option for significant risks being reported to the Broads Authority.

Opportunities

External funding opportunities continue to be investigated and supported by National Parks Partnership LLP (NPP). NPP continues to promote corporate partnerships for the UK National Parks with the aim to make a significant, sustainable and discernible contribution to the improved quality of UK National Parks and the benefits they offer for generations to come. The UK National Parks also continue to investigate efficiencies through joint procurement and services and also to create resilience amongst the Parks. 2019/20 saw the creation of the UK National Parks Communication Team hosted by the Authority. This service is jointly funded by all 15 UK National Parks and seeks to promote a shared sense of identity.

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

During March 2022 a 3D interactive and accessible display was installed next to Norwich Forum which aims to educate, inspire and encourage people to explore the Broads throughout the year. Scannable QR codes let people find out where to go walking, cycling, boating, sailing, canoeing, paddleboarding and the best views of the night sky. The external display project has been funded through the Interreg EXPERIENCE project led by Norfolk County Council. Despite the Covid-19 lockdown at the start of 2021/22, Ranworth Visitor Centre reopened to the public on 12 April 2021 and had a successful season. Further opportunities for additional road signs will be developed in coordination with the EXPERIENCE project.

After a two-year absence due to the Covid pandemic, the Authority will return to the Norfolk Show in June 2022 and will host the Broads village, promoting the National Park and partnering organisations

Strategy and resource allocation

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

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

On 20 November 2007, the Authority took out a £290,000 loan from the Public Works Loan Board (PWLB). The repayment period of the loan is 20 years at a fixed interest rate of 4.82%, repayable by equal instalments of principal. The Public Works Loan Board has advised that the fair value of the debt as at 31 March 2022 is £88,093.

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

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

repayable by annuity. The PWLB has advised that the fair value of the debt as 31 March 2022 is £86,768

Performance

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

General (National Park) Income and Expenditure

The Authority received National Park Grant of £3,414k from Defra (£3,414k in 2020/21). In addition to this, the income received from external grant support, sales, fees, charges and interest totalled £1,392k (£1,098k in 2020/21). Total income for 2021/22 was £4,806k (£4,512k in 2020/21).

The Authority set a budget for 2021/22 with a forecast deficit of £124k (£56k deficit for 2020/21). This deficit was to be balanced through the use of reserves. The Authority monitors its budget throughout the year against a forecast outturn which is updated on a monthly basis. The final forecast outturn for the year 2021/22 indicated an anticipated deficit of £145k. The actual outturn saw a deficit of £84k (a favourable variance of £61k). The Authority has a policy for carry forward requests in respect of underspends.

Navigation Income and Expenditure

Income from tolls was £3,632k (£3,333k in 2020/21), other income received for the year from external grant support, yacht stations charges, sales of tide tables, works licences and other miscellaneous services was £315k, (£223k in 2020/21) and interest was £6k (£11k in 2020/21). Total income for 2021/22 was £3,953k (£3,567k in 2020/21).

The Authority set a budget with a forecast deficit of £299k for 2021/22 (deficit of £210k for 2020/21). This deficit was to be balanced through the use of reserves. The Authority monitors its budget throughout the year against a forecast outturn which is updated on a monthly basis. The final forecast outturn for 2021/22, which took account of approved budget changes, indicated an anticipated deficit of £175k. The actual outturn saw a deficit of £41k (a favourable variance of £134k). The Authority has a policy for carry forward requests in respect of underspends. These were considered and approved by the Authority on 13 May for £75k (£78k for 2020/21) and added to the 2022/23 budget.

The Statement of Accounts consolidates these results and the combined figures are found in the Comprehensive Income and Expenditure Statement (CIES) and the Expenditure Funding Analysis (EFA). The CIES can be found on page 16 and the EFA on page 15.

Outlook

2022/23 continues to focus on the successful delivery of the Nature for Climate Peatland Scheme discovery phase before exploring if the Authority will submit a bid for the restoration phase. Our two external funded projects from the NHLF and ERDF will see the completion of the practical works before the submission of the final claims in 2023 and 2024. Although the projects are claimed in arrears the impact on the Authority's cash flows is minimal. As the ERDF project is coming to an end, there is little uncertainty remaining on

future exchange rates for the ERDF grant which is contracted in Euros. The use of a prudent exchange rate during the application phase has minimised any negative impact. The budget for Navigation is projecting a deficit of £212k in 2022/23 (after taking into account carry forward requests), with reserves at 15.1% of net expenditure at the end of the year. For General (National Park) funding there is a projected deficit of £215k in 2022/23, with reserves at 17.7% of net expenditure. Both the National Park and Navigation deficits will be balanced through the use of reserves.

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

There are a significant number of variables – and some unknown quantities, such as future inflation, cost of utilities and salary increases – which could impact on these figures. The Financial Strategy will therefore be reviewed and updated by the Authority, having regard to any changes in circumstances and the annual outturn figures, at its meeting in January 2023. The annual toll increase for 2022/23 was set at 3.6% for all vessels. When setting the future strategy, the Authority will consult with the Navigation Committee before taking the decision. 2022/23 continues to focus on the development of partnership work. Work will also continue with partners to help shape the future of payments to farmers and land managers post Brexit, which includes the 3 year scheme administered by the Broads Authority (Farming in Protected Landscapes). Climate change remains a threat to the Broads. Broadland Futures Initiative, in collaboration with the Environment Agency, will continue the engagement work with stakeholders.

Changes to the 2021/22 Accounts

There have been no key changes to the Statement of Accounts in 2021/22.

The accounting statements

The Broads Authority's accounts for the year 2021/22 are set out on pages 12 to 76. They consist of:

Statement of Responsibilities for the Statement of Accounts

Statement of Corporate Governance

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

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

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

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

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

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

The information included in these accounts incorporates spending relating to the Broads Navigation. The Navigation income and expenditure is separately accounted for in the records to ensure the proper control of income from toll payers and to ensure it is spent primarily to benefit the users of the navigation. Navigation income and expenditure is shown in full at note 35 on page 76.

Statement of Responsibilities for the Statement of Accounts

The Authority's Responsibilities

The Authority is required to:

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

The Director of Finance's Responsibilities

The Director of Finance is responsible for the preparation of the Authority's Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 (the Code).

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

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

The Director of Finance has also:

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

Director of Finance's Certificate

I certify that the Statement of Accounts gives a true and fair view of the financial position of the Broads Authority at 31 March 2022 and its income and expenditure for the year ended 31 March 2022.

Emma Krelle (Director of Finance)

Certificate of Committee Resolution

I confirm that these accounts were approved by The Broads Authority at its meeting held (insert date).

Signed on behalf of The Broads Authority:

Bill Dickson

(Chair of meeting approving the accounts)

Date

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

Expenditure and Funding Analysis

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

2020/21 Net expenditure chargeable to the General and navigation fund balances £000	2020/21 adjustments between the funding and accounting basis £000	2020/21 Net expenditure in the comprehensive income and expenditure statement £000	Function	2021/22 Net expenditure chargeable to the General and navigation fund balances £000	2021/22 adjustments between the funding and accounting basis £000	2021/22 Net expenditure in the comprehensive income and expenditure statement £000
1,303	124	1,427	Operations	1,311	307	1,618
1,064	134	1,198	Strategic Services	1,152	283	1,435
778	42	820	Chief Executive	772	84	856
74	0	74	Corporate Amounts	76	0	76
(151)	211	60	Broads Navigation Account	(336)	547	211
3,068	511	3,579	Net cost of services (subtotal)	2,975	1,221	4,196
(3,417)	206	(3,211)	Other income and expenditure	(3,381)	271	(3,110)
(349)	717	368	(Surplus) or Deficit	(406)	1,492	1,086
(1,658)			Opening general and navigation fund balance	(1,787)		
(349)			Less/plus surplus or (deficit) on general and navigation balance in year	(406)		
220			Transfer (to)/from earmarked reserves	537		
(1,787)			Closing general and navigation fund balance at 31 March	(1,656)		

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

Comprehensive Income and Expenditure statement

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

2020/21 Gross expenditure £000	2020/21 Income £000	2020/21 Net expenditure/ (income) £000	Description	Note	2021/22 Gross expenditure £000	2021/22 Income £000	2021/22 Net expenditure/ (income) £000
1,994	(567)	1,427	Operations		2,071	(453)	1,618
1,680	(482)	1,198	Strategic Services		2,344	(909)	1,435
842	(22)	820	Chief Executive		878	(22)	856
74	0	74	Corporate Items		76	0	76
3,600	(3,540)	60	Broads Navigation Account	35	4,158	(3,947)	211
8,190	(4,611)	3,579	Cost of services (subtotal)		9,527	(5,331)	4,196
		(9)	(Gains)/Losses on the disposal of non-current assets				(1)
		212	Financing and investment income and expenditure	11			305
		(3,414)	DEFRA National Park grant income				(3,414)
		368	(Surplus) or deficit on provision of services (subtotal)				1,086
		(182)	(Surplus) or deficit on revaluation of fixed assets				(131)
		3,713	Actuarial (gains)/losses on pension assets/liabilities				(5,107)
		3,531	Other comprehensive income and expenditure (subtotal)				(5,238)
		3,899	Total comprehensive income and expenditure				(4,152)

Movement in reserves statement

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

2020/21	General fund and navigation fund balance £000	Capital receipts reserve £000	Earmarked reserves £000	Total useable reserves £000	Unusable reserves £000	Total Authority reserves £000
Balance at 31 March 2020 (A)	1,658	405	2,118	4,181	(4,402)	(221)
Total comprehensive income and expenditure	(368)	0	0	(368)	(3,531)	(3,899)
Adjustments between accounting basis and funding basis under regulations (Note 9)	717	0	0	717	(717)	0
Transfers to or from Earmarked reserves (Note 10)	(220)	0	220	0	0	0
Increase or (decrease in 2020/21 (B) (subtotal)	129	0	220	349	(4,248)	(3,899)
Balance at 31 March 2021 (=A+B)	1,787	405	2,338	4,530	(8,650)	(4,120)

2021/22	General fund and navigation fund balance £000	Capital receipts reserve £000	Earmarked reserves £000	Total useable reserves £000	Unusable reserves £000	Total Authority reserves £000
Balance at 31 March 2021 (A)	1,787	405	2,338	4,530	(8,650)	(4,120)
Total comprehensive income and expenditure	(1,086)	0	0	(1,086)	5,238	4,152
Adjustments between accounting basis and funding basis under regulations (Note 9)	1,492	0	0	1,492	(1,492)	0
Transfers to or from Earmarked reserves (Note 10)	(537)	0	537	0	0	0
Increase or (decrease in 2021/22 (B) (subtotal)	(131)	0	537	406	3,746	4,152
Balance at 31 March 2022 (=A+B)	1,656	405	2,875	4,936	(4,904)	32

Balance sheet

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

As at 31 March 21 £000	Category	Note	As at 31 March 22 £000
4,738	Property, plant & equipment	12	4,603
9	Intangible Assets		0
4,747	Long term assets (subtotal)		4,603
3,003	Short term investments		5,006
112	Inventories	13	125
959	Short term debtors	14	786
2,374	Cash and cash equivalents	15	1,152
6,448	Current assets (subtotal)		7,069
(35)	Short term borrowing		(34)
(1,800)	Short term creditors	16	(2,021)
(154)	Provisions	17	(119)
0	Grant receipts in advance	26	(24)
(1,989)	Current liabilities (subtotal)		(2,198)
(164)	Long term borrowing		(129)
(13,162)	Other long-term liabilities	29, 31	(9,313)
(13,326)	Long term liabilities (subtotal)		(9,442)
(4,120)	Net assets (liabilities)		32
-	Useable reserves	-	
892	General account fund balance		806
895	Navigation account fund balance		850
405	Capital receipts reserve		405
2,338	Earmarked reserves	10	2,875
-	Unusable reserves	19	
1,887	Revaluation reserve		2,002
2,591	Capital adjustment account		2,409
(13,061)	Pension reserve		(9,253)
(67)	Accumulated absence reserve		(62)
(4,120)	Total reserves		32

Emma Krelle (Director of Finance)

15 July 2022

Cash Flow statement

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

2020/21 £000	Revenue activities	Note	2021/22 £000
(368)	Net surplus or (deficit) on the provision of services		(1,086)
1,317	Adjustments to net surplus or deficit on the provision of services for non-cash movements		2,144
(31)	Adjust for items in the net surplus or deficit on the provision of services that are investing and financing activities		(4)
918	Net cash flows from operating activities (subtotal)	20	1,054
727	Investing activities	21	(2,198)
48	Financing activities	22	(78)
1,693	Net increase or (decrease) in cash and cash equivalents (subtotal)		(1,222)
681	Cash and cash equivalents at the beginning of the reporting period		2,374
2,374	Cash and cash equivalents at the end of the reporting period	15	1,152

Notes to the Statement of Accounts

1. Accounting policies

i. General principles

The Statement of Accounts summarises the Authority's transactions for the 2021/22 financial year and its position at the year end of 31 March 2022. The Authority is required to prepare an annual Statement of Accounts by the Accounts and Audit (England) Regulations 2015, which those regulations require to be prepared in accordance with proper accounting practices. These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2021/22 and the Service Reporting Code of Practice 2021/22, supported by International Financial Reporting Standards (IFRS). The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

ii. Accruals of Income and Expenditure

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

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

iii. Cash and cash equivalents

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

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

iv. Exceptional items

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

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

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

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

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

vi. Charges to revenue for non-current assets

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

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

vii. Employee Benefits

Benefits payable during employment

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

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

Termination benefits

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

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

Post-employment benefits

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

viii. Events after the balance sheet date

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

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

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

ix. Fair value measurement

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

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

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

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

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

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

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

x. Financial instruments

Financial liabilities

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

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

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

Financial assets

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

There are three main classes of financial assets measured at:

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

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

Financial assets measured at amortised cost

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

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

Expected Credit Loss Model

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

The Authority has not made any material loans.

xi. Foreign currency translation

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

xii. Government Grants and Contributions

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

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

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

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

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

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

xiii. Intangible assets

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Authority as a result of past events is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Authority.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being

available) and the Authority will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and is restricted to that incurred during the development phase (research expenditure cannot be capitalised).

Expenditure on the development of websites is not capitalised if the website is solely or primarily intended to promote or advertise the Authority's goods or services.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Authority can be determined by reference to an active market. In practice, no intangible asset held by the Authority meets this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £10,000) the Capital Receipts Reserve.

xiv. Inventories

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

xv. Leases

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

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

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

The Authority as lessee

Finance leases

Property, Plant and Equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the

present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Authority are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

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

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

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

Operating leases

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

The Authority as lessor

Operating leases

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

xvi. Property, Plant and Equipment

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

Recognition

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

Measurement

Assets are initially measured at cost, comprising:

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

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

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

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

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

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

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

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

Assets included in the Balance Sheet at current value are revalued sufficiently regularly to ensure that their carrying amount is not materially different from their current value at the

year-end, but as a minimum every five years. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

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

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

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

Impairment

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

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

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

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

Depreciation

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

Depreciation is calculated on the following bases:

- dwellings and other buildings – straight-line allocation between 5 and 50 years, as advised by a professional valuer;
- vehicles, plant, furniture and equipment – straight-line allocation between 5 and 10 years, as advised by a suitably qualified officer; and
- infrastructure – straight-line allocation between 20 and 25 years, as advised by a suitably qualified officer.

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

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

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

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

Disposals and non-current assets

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

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

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

xvii. Provisions, contingent liabilities and contingent assets

Provisions

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

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

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

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

Contingent liabilities

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

Contingent liabilities are not recognised in the Balance Sheet but are disclosed in a note (note 32) to the accounts.

Contingent assets

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

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

xviii. Reserves

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

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

xix. Operating segments

In accordance with IFRS 8 and the Code, the Broads Authority keeps the general fund and navigation fund separately. Under the Code, the Authority has prepared a single income and expenditure account for 2021/22, however in note 35 to the accounts the navigation income and expenditure is shown.

xx. Allocation of costs

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

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

xxi. Revenue expenditure funded from capital under statute

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

xxii. VAT

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

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

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

- The implementation of IFRS 16 Leases will take effect from 1 April 2022. This will be a significant change in Local Authority Accounting. Its introduction will remove the distinction between operating and finance leases for lessees. The standard will require assets to be recognised on the balance sheet as well as the liability for

outstanding lease payments. This will apply where the right to use the asset exceeds 12 months and it is not considered low value. This will be a significant change to the Authority as it holds a number of operating leases relating to land that is used for moorings.

3. Critical judgements in applying accounting policies

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

- Despite the one-year settlement from DEFRA for 2022/23 there remains a degree of uncertainty about the longer-term levels of funding for National Parks. However, the Authority has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Authority might be impaired as a result of a need to close facilities and reduce levels of service provision.
- The Authority is a member of Whitlingham Charitable Trust of which there are four members. The Authority can appoint up to four trustees and there shall be no more than nine in total. The Trust is limited by guarantee in which each member agrees to contribute £1 in the event of it being wound up. Whitlingham Charitable Trust was established to manage and maintain Whitlingham Country Park for public benefit. The Authority does not have a controlling influence, and it does not have any share equity, or any share in profits or losses. It is considered therefore that International Accounting Standard (IAS) 28 – Accounting for Investments in Associates - does not apply as the charity has no formal equity structure, and the Authority does not derive any financial benefit from the Trust.

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

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

Item	Uncertainties	Effect if actual results differ from assumptions
Property plant and equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets fall. It is estimated that the annual depreciation charge would

Item	Uncertainties	Effect if actual results differ from assumptions
	uncertain that the Authority will be able to sustain its current spending on repairs and maintenance, bringing into doubt the useful lives assigned to assets.	increase by £57,000 for every year that useful lives had to be reduced.
Pensions liability	Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries is engaged to provide the Authority with expert advice about the assumptions to be applied.	The effects on the net pension's liability of changes in individual assumptions can be measured. For instance, a 0.1% decrease in the discount rate assumption would result in an increase in the pension liability of £840,000. Further details are set out in the sensitivity analysis in note 31.

5. Material items of income and expenditure

There are no material items of expense in relation to 2021/22 which are not disclosed elsewhere within the Statement of Accounts.

6. Events after the balance sheet date

The Statement of Accounts was authorised for issue by the Director of Finance on 15 July 2022. Events that occur after this date are not reflected in the financial statements or notes.

7. Note to the expenditure and funding analysis

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

2020/21 Adjustments for capital purposes (Note 1) £000	2020/21 Net change for the pension's adjustments (Note 2) £000	2020/21 Other differences (Note 3) £000	2020/21 Total adjustments £000	Description	2021/22 Adjustments for capital purposes (Note 1) £000	2021/22 Net change for the pension's adjustments (Note 2) £000	2021/22 Other differences (Note 3) £000	2021/22 Total adjustments £000
43	83	(2)	124	Operations	89	215	3	307
26	103	5	134	Strategic Services	31	257	(5)	283
4	37	1	42	Chief Executive	1	84	(1)	84
0	0	0	0	Corporate Items	0	0	0	0
20	188	3	211	Broads Navigation Account	77	472	(2)	547
93	411	7	511	Net Cost of Services (subtotal)	198	1,028	(5)	1,221
0	206	0	206	Other income and expenditure from the Expenditure and Funding analysis	0	271	0	271
93	617	7	717	Difference between General and Navigation Fund surplus or deficit and comprehensive Income and Expenditure Statement Surplus of Deficit on the Provision of Services	198	1,299	(5)	1,492

Note

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

Income received on a segmental basis is analysed below:

Service	2020/21 Income from services (£000)	2021/22 Income from services (£000)
Operations	(567)	(453)
Strategic Services	(482)	(909)
Chief Executive	(22)	(22)
Corporate items	0	0
Specialist ringfenced account (navigation)	(3,540)	(3,947)
Total income analysed on a segmental basis	(4,611)	(5,331)

8a. Expenditure and income analysed by nature

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

Expenditure	2020/21 £000	2021/22 £000
Employee benefits expenses	5,388	6,325
Other services expenses	3,095	3,593
Depreciation, amortisation, impairment	326	475
Interest payments	29	46
Expenditure in relation to investment properties	0	0
Loss/(gain) on the disposal of assets	(9)	(1)
Total expenditure	8,829	10,438

Income	2020/21 £000	2021/22 £000
Fees, charges and other service income	(4,642)	(5,334)
Interest and investment income	(22)	(12)
Contributions from reserves	(383)	(592)
Government grants and contributions	(3,414)	(3,414)
Total income (subtotal)	(8,461)	(9,352)
Surplus or deficit on the provision of services	368	1,086

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

8b. Revenue from contracts with service recipients

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

Contract Revenue	2020/21 £000	2021/22 £000
Revenue from contracts with service recipients	66	123
Total included in comprehensive income and expenditure	66	123

Amounts included in the Balance Sheet for contracts with service recipients

Outstanding Revenue	2020/21 £000	2021/22 £000
Receivables, which are included in debtors (Note 14)	0	0
Total included in net assets	0	0

9. Adjustments between accounting basis and funding basis under regulations

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

2020/21 General fund and navigation fund £000	2020/21 Capital receipts reserve £000	2020/21 Movement in unusable reserves £000	Adjustments	2021/22 General fund and navigation fund £000	2021/22 Capital receipts reserve £000	2021/22 Movement in unusable reserves £000
0	0	0	Adjustments primarily involving the Capital Adjustment Account: Reversal of items debited or credited to the Comprehensive Expenditure and Income Statement: Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	0	0	0
342	0	(342)	Charges for depreciation and impairment of non-current assets	352	0	(352)
(25)	0	25	Revaluation losses on property, plant and equipment	114	0	(114)
9	0	(9)	Amortisation of intangible assets	9	0	(9)
21	0	(21)	Amounts of non-current assets written off on disposal or sale as part of the gain/loss on disposal to the Comprehensive Income and Expenditure Statement	2	0	(2)
(58)	0	58	Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement: Statutory provision for the financing of capital investment	(78)	0	78
0	0	0	Derecognition of finance lease liability	0	0	0
(197)	0	197	Capital expenditure charged against the General Fund	(201)	0	201
0	0	0	Adjustments involving the Capital Receipts Reserve: Cash receipts from disposal of investment property	0	0	0
1,390	0	(1,390)	Adjustments involving the Pensions Reserve: Reversal of items relating to post-employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 31)	2,108	0	(2,108)
(773)	0	773	Employer's pension contributions and direct payments to pensioners payable in the year	(809)	0	809
8	0	(8)	Adjustments involving the accumulated Absences Account: Adjustments in relation to short-term compensated absences	(5)	0	5
0	0	0	Adjustments involving the Capital Grant Unapplied Account: Capital grants and contributions unapplied credited to the Comprehensive Income and Expenditure Statement	0	0	0
717	0	(717)	Total adjustments	1,492	0	(1,492)

10. Transfers to/from earmarked reserves

This note presents details of the amounts set aside in earmarked reserves to provide financing for future expenditure and the amounts posted back from earmarked reserves to meet expenditure in 2020/21. A description of each of the earmarked reserves follows in the table below.

Reserve Name	Balance at 31 March 2020 £000	Transfers in 2020/21 £000	Transfers out 2020/21 £000	Balance at 31 March 2021 £000	Transfers in 2021/22 £000	Transfers out 2021/22 £000	Balance at 31 March 2022 £000
Property	(663)	(68)	0	(731)	(149)	0	(880)
Plant, vessels and equipment	(349)	(121)	124	(346)	(177)	38	(485)
Premises	(247)	(1)	36	(212)	(82)	0	(294)
Planning delivery grant	(220)	(12)	4	(228)	(17)	0	(245)
Upper Thurne Enhancement Scheme	(146)	(25)	6	(165)	(22)	0	(187)
Section 106 Agreements	(44)	0	10	(34)	0	34	0
Heritage Lottery Fund	(12)	(565)	545	(32)	(336)	359	(9)
Catchment Partnership	(75)	(57)	57	(75)	(32)	23	(84)
CANAPE	(312)	(165)	86	(391)	(210)	124	(477)
Computer Software	(22)	(10)	1	(31)	(98)	0	(129)
UK National Park Communications	(28)	(147)	128	(47)	(153)	161	(39)
Match Funding	0	(46)	0	(46)	0	0	(46)
Total	(2,118)	(1,217)	997	(2,338)	(1,276)	739	(2,875)

Included in the closing balance of £2,875k, £1,305k relates to Navigation funded reserves.

Earmarked reserves

Property

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

Plant, Vessels and Equipment

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

Premises

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

Planning Delivery Grant

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

Upper Thurne Enhancement Scheme

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

Section 106 Agreements

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

Heritage Lottery Fund

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

Catchment Partnership

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

CANAPE

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

Computer Software

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

UK National Parks Communications

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

Match Funding

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

11. Financing and investment income and expenditure

2020/21 £000	Expenditure and income detail	2021/22 £000
28	Interest payable and similar charges	46
206	Net interest on the net defined benefit liability (asset)	271
(22)	Interest receivable and similar income	(12)
212	Total	305

12. Property, plant and equipment

Movements on balances 2020/21

Cost or valuation	Land and buildings £000	Vehicles, plant, furniture & equipment £000	Infrastructure assets £000	Community assets £000	Assets under construction £000	Total property, plant and equipment £000
At 1 April 2020	2,997	3,099	315	323	92	6,826
Additions	0	174	0	0	128	302
Revaluation increases/(decreased) recognised in the Revaluation reserve	144	(73)	0	0	0	71
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	1	0	0	0	0	1
Derecognition-disposals	(3)	(70)	0	0	0	(73)

Cost or valuation	Land and buildings £000	Vehicles, plant, furniture & equipment £000	Infrastructure assets £000	Community assets £000	Assets under construction £000	Total property, plant and equipment £000
Reclassification	0	92	0	0	(92)	0
At 31 March 2021	3,139	3,222	315	323	128	7,127

Accumulated depreciation and impairment	Land and Buildings £000	Vehicles Plant, Furniture & Equipment £000	Infrastructure Assets £000	Community Assets £000	Assets Under Construction £000	Total Property, Plant and Equipment £000
At 1 April 2020	58	1,923	253	0	0	2,234
depreciation charge	27	297	17	0	0	341
derecognition – disposals	(3)	(49)	0	0	0	(52)
depreciation written out to the Revaluation Reserve	(32)	(102)	0	0	0	(134)
At 31 March 2021	50	2,069	270	0	0	2,389

Net Book Value	Land and Buildings £000	Vehicles, Plant, Furniture & Equipment £000	Infrastructure Assets £000	Community Assets £000	Assets Under Construction £000	Total Property, Plant and Equipment
At 31 March 2021	3,089	1,153	45	323	128	4,738
At 31 March 2020	2,939	1,176	62	323	92	4,592

Movements on balances 2021/22

Cost or valuation	Land and buildings £000	Vehicles, plant, furniture & equipment £000	Infrastructure assets £000	Community assets £000	Assets under construction £000	Total property, plant and equipment £000
At 1 April 2021	3,139	3,222	315	323	128	7,127
Additions	101	100	0	0	0	201
Revaluation increases/(decreased) recognised in the Revaluation reserve	(57)	(852)	0	0	0	(909)
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	0	0	0	0	0	0
Derecognition-disposals	0	(3)	0	0	0	(3)
Reclassification	0	128	0	0	(128)	0
At 31 March 2022	3,183	2,595	315	323	0	6,416

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

Net Book Value	Land and Buildings £000	Vehicles, Plant, Furniture & Equipment £000	Infrastructure Assets £000	Community Assets £000	Assets Under Construction £000	Total Property, Plant and Equipment
At 31 March 2022	3,124	1,127	29	323	0	4,603
At 31 March 2021	3,089	1,153	45	323	128	4,738

Depreciation

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

Category of Asset	Depreciation method	Depreciation period
Operational Land and Buildings	Straight line. (The split between land and buildings is determined by the Authority's property consultant)	Between 5 to 50 years as per professional advice
Community Land	Not depreciated	Not depreciated
Infrastructure Asset	Straight line	Between 20 to 25 years
Vehicles, Vessels and Equipment	Straight line	Between 5 to 10 Years
Computer and Office Equipment	Straight line	5 years

Capital Commitments

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

Impairments

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

Revaluations

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

Significant assumptions applied in estimating the current values are:

- Property, Plant and Equipment of a specialised nature were valued on the basis of what it would cost to reinstate the service, suitably adjusted to reflect for age, wear and tear and obsolescence of the existing asset.
- Infrastructure Assets and Community Assets have been valued at historic cost rather than fair value.
- Property leases have been split between finance and operating leases and valued accordingly depending upon whether the Authority is lessor or lessee.

Financial Year	Land and buildings £000	Vehicles, plant, furniture & equipment £000	Infrastructure assets £000	Community assets £000	Assets under construction £000	Total £000
Carried at historical cost	0	0	18	323	0	341
Valued at current value as at 31 March 2022	326	288	0	0	0	614
31 March 2021	549	330	0	0	0	879
31 March 2020	874	112	11	0	0	997
31 March 2019	1,375	187	0	0	0	1,562
31 March 2018	0	210	0	0	0	210
Total cost or valuation	3,124	1,127	29	323	0	4,603

13. Inventories

Description	Consumable stores 2020/21 £000	Consumable stores 2021/22 £000	Maintenance materials 2020/21 £000	Maintenance materials 2020/21 £000	Total 2020/21 £000	Total 2021/22 £000
Balance outstanding at start of year	31	39	83	73	114	112
Purchases	30	31	113	142	143	173
Recognised as an expense in year	(22)	(30)	(123)	(130)	(145)	(160)
Written off balances	0	0	0	0	0	0
Balances outstanding at year end	39	40	73	85	112	125

14. Debtors

31 March 2021 £000	Debtor types	31 March 2022 £000
73	Trade receivables	46
763	Prepayments and accrued income	628
123	Other receivable amounts	112
959	Total	786

15. Cash and cash equivalents

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

31 March 2021 £000	Cash and cash equivalent types	31 March 2022 £000
2	Cash held by the Broads Authority	2
2,372	Bank current accounts	1,150
2,374	Total cash and cash equivalents	1,152

16. Creditors

31 March 2021 £000	Creditor types	31 March 2022 £000
199	Trade payables	258
1,385	Accruals and income in advance	1,556
216	Other payable amounts	207
1,800	Total	2,021

17. Provisions

2020/21 Accumulated absences provision £000	2020/21 Whitlingham Dilapidations provision £000	2020/21 Audit Fees provision £000	2020/21 Total £000	Description	2021/22 Accumulated absences provision £000	2021/22 Whitlingham Dilapidations provision £000	2021/22 Audit Fees provision £000	2021/22 Total £000
60	47	0	107	Balance at 1 April	67	47	40	154
67	0	40	107	Additional provisions made in year	62	0	29	91
(60)	0	0	(60)	Settlements or cancellation of provision made at end of proceeding year	(67)	(47)	(12)	(126)
67	47	40	154	Balance at 31 March	62	0	57	119

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

The Audit Fee provision relates to the amount of fees EY would like the Authority to pay relating to the 2020/21 audit. The full amount has been disputed and will be determined by the PSAA. The additional fee relating to the 2019/20 audit was settled in November 2021.

For more information on the Accumulated Absence Account, see note 19.

18. Usable reserves

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

19. Unusable reserves

31 March 2021 £000	Description	31 March 2022 £000
1,887	Revaluation reserve	2,002
2,591	Capital Adjustment Account	2,409
(13,061)	Pensions Reserve	(9,253)
(67)	Accumulated Absences Account	(62)
(8,650)	Total unusable reserves	(4,904)

Revaluation reserve

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

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

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

2020/21 £000	Description	2021/22 £000
1,771	Balance at 1 April	1,887
213	Upward revaluation of assets	155
(31)	Downward revaluation of assets	(24)
182	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on Provision of Services (subtotal)	131
(66)	Difference between current value depreciation and historical cost depreciation	(16)
116	Amount written off to the Capital Adjustment Account (subtotal)	115
1,887	Balance at 31 March	2,002

Capital Adjustment Account

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

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

2020/21 £000	Description	2021/22 £000
2,618	Balance at 1 April	2,591
0	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement: Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	0
(342)	Charges for depreciation and impairment of non-current assets	(352)
24	Revaluation losses on property plant & equipment	(114)
0	Movement in the Donated Assets	0
(9)	Amortisation of intangible assets	(9)
(21)	Amounts of non-current assets written off on disposal or sale as part of the gain/loss in disposal to the comprehensive income and expenditure statement	(2)
66	Adjusting amounts written out of the revaluation reserve	15
(282)	Net written out amount of the cost of non-current assets consumed in the year (subtotal)	(462)
57	Capital financing applied in the year: Statutory provision for the financing of capital investment charges against the general fund removal of finance lease liability for assets returned in year	79

2020/21 £000	Description	2021/22 £000
0	Derecognition of finance lease liability	0
198	Capital expenditure charges against the General Fund	201
2,591	Balance at 31 March	2,409

Pensions Reserve

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

2020/21 £000	Description	2021/22 £000
(8,731)	Balance at 1 April	(13,061)
(3,713)	Remeasurements of the net defined benefit liability/(asset)	5,107
(1,390)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(2,108)
773	Employer's pension contributions and direct payments to pensioners payable in the year	809
(13,061)	Balance at 31 March	(9,253)

Accumulated Absences Account

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

2020/21 £000	Description	2021/22 £000
(60)	Balance at 1 April	(67)
60	Settlement or cancellation of accrual made at the end of the preceding year	67
(67)	Amounts accrued at the end of the current year	(62)
0	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	0
(67)	Balance at 31 March	(62)

20. Cash Flow Statement – Operating Activities

The cash flows from operating activities include the following items:

2020/21 £000	Operating activity	2021/22 £000
(29)	Interest received	(10)
29	Interest paid	47
0	Net cash flows from operating activities	(37)

21. Cash flow statement – investing activities

2020/21 £000	Investing activity	2021/22 £000
(302)	Purchase of property, plant and equipment, investment property and intangible assets	(201)
(1,001)	Purchase of short-term investments	(2,001)
2,000	Proceeds from short term investments	0
30	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	4
727	Net cash flows from investing activities	(2,198)

22. Cash flow statement – financing activities

2020/21 £000	Financing activity	2021/22 £000
105	Cash receipts of short- and long-term borrowing	0

2020/21 £000	Financing activity	2021/22 £000
(42)	Cash payments for the reduction of the outstanding liabilities relating to finance leases	(44)
(15)	Repayments of short- and long-term borrowing	(34)
48	Net cash flows from financing activities	(78)

23.Members' allowances

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

2020/21 £000	Member payment type	2021/22 £000
40	Allowances	40
0	Expenses	6
40	Total	46

24.Officers' remuneration

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

Job Title	Year	Salary, fees and allowances £000	Bonuses £000	Expenses allowances £000	Pension contribution £000	Total £000
Chief Executive	2020/21	91	0	0	16	107
	2021/22	92	0	0	17	109
Director of Strategic Services	2020/21	62	0	0	11	73
	2021/22	65	0	0	12	77
Director of Operations	2020/21	62	0	0	11	73
	2021/22	65	0	0	12	77
Director of Finance *	2020/21	0	0	0	0	0
	2021/22	20	0	0	4	23

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

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

Number of employees 2020/21	Remuneration amount band	Number of employees 2021/22
0	£50,000 - £54,999	0
0	£55,000 - £59,999	1
2	£60,000 - £64,999	2
0	£65,000 - £69,999	0
0	£70,000 - £74,999	0
0	£75,000 - £79,999	0
0	£80,000 - £84,999	0
0	£85,000 - £89,999	0
1	£90,000 - £94,999	1

Exit packages

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

Exit package cost band	Number of compulsory redundancies 2020/21	Number of compulsory redundancies 2021/22	Number of other departures agreed 2020/21	Number of other departures agreed 2021/22	Total number of exit packages by cost band 2020/21	Total number of exit packages by cost band 2021/22	Total cost of exit packages in each band 2020/21 £000	Total cost of exit packages in each band 2021/22 £000
£0-£20,000	0	0	0	0	0	0	0	0
£20,001-£40,000	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0

The total cost in the table above for exit packages have been charges to the authority's comprehensive income and expenditure statement in the previous year.

25.External audit costs

The Broads authority has incurred the following fees relating to audit of the Statement of Accounts, certification of grant claims and statutory inspections and to non-audit services provided by the Authority's external auditors. The additional fee in 2021/22 is being disputed, for further details please see note 17.

2020/21 £000	Type of external audit cost	2021/22 £000
11	Fees payable to external auditors with regard to external audit services carried out by the appointed auditor for the year	11
40	Additional fees relating to the 2019/20 and 2020/21 audit of the Statement of Accounts	56
51	Total	67

26. Grant income

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

2020/21 £000	Grant Name	2020/21 £000
3,414	Credited to taxation and non-specific grant income: Defra National Park Grant	3,414
452	Credited to serves: Heritage Lottery Fund – Landscape Partnership Scheme	336
0	Natural England – Nature for Climate Peatland Scheme	77
163	CANAPE - ERDF	208
33	Defra Environment Land Management Scheme	11
15	Water Environment Grant	3
0	Defra Farming In Protected Landscapes (FiPL)	257
0	Generation Green	41
20	Covid-19 Business Grant	0
4,097	Total	4,347

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

Current liabilities

2020/21 £000	Grant receipts in advance (revenue grants)	2020/21 £000
0	Defra Farming In Protected Landscapes (FiPL)	24
0	Total	24

27. Related parties

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

Central Government

Central government has effective control over the general operations of the Authority – it is responsible for providing the statutory framework within which the Authority operates,

provides the majority of funding in the form of grants and prescribes the terms of many of the transactions that the Authority has with other parties.

Members

Members of the Broads Authority have direct control over the Authority's financial and operating policies. Members of the Navigation Committee have a consultative role in respect of navigation matters. The Authority wrote to all Members requesting details of any related party transactions. Details of Members' expenses are included in note 23.

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

Mr Andrew Hamilton is a member of the Navigation Committee and is Director of 'Eastwood Whelpton Ltd'. Eastwood Whelpton Ltd paid £12,713 (£9,986 2020/21) navigation tolls to the Broads Authority in 2021/22.

Mr James Knight is a member of the Broads Authority and Planning Committee and is a Director of 'Waveney River Centre (2003) Ltd'. In October 2021 all of the assets were transferred from Waveney River Centre to Tingdene. Waveney River Centre (2003) Ltd paid £9,616 (£16,177 2020/21) navigation tolls to the Broads Authority in 2021/22. The Authority also made fuel purchases of £323 (£383 in 2020/21), services to lift a pontoon of £690 (nil 2020/21) and used mooring facilities of £2,250 during 2021/22 (£2,500 2020/21). No amounts were outstanding at 31 March 2022. Mr Knight is also Director of 'Norfolk Broads Direct' who paid £133,561 navigation tolls in 2021/22 (£127,063 in 2020/21). Mr Knight took no part in the decision-making process associated with these contracts.

Mr Greg Munford is a member of the Broads Authority, Navigation Committee and Audit & risk Committee and is Director of 'Richardsons Leisure Ltd'. Richardsons Leisure Ltd and 'Horning Pleasurecraft Ltd' paid £336,681 (£342,276 2020/21) navigation tolls to the Broads Authority in 2021/22. Richardson Leisure Ltd also provided the Authority their animations for use in the Broads online safety videos during 2020/21. These were provided free of charge.

Mr Simon Sparrow is a member of the Broads Authority and Navigation Committee and is Director of 'Hippersons Boatyard Ltd'. Hippersons Boatyard Ltd paid £5,282 (£4,674 2020/21) navigation tolls to the Broads Authority in 2021/22.

Officers

The Chief Executive represents the Broads Authority on the board of the Whitlingham Charitable Trust. Officer remuneration is detailed in note 24.

Whitlingham Charitable Trust

The Broads Authority provided a recharge service for purchase invoices and salaries of £1,058 in 2020/21. This arrangement came to an end in early 2020/21. No amounts were outstanding at 31 March 2022 (£72 at 31 March 2021).

Other Public Bodies

East Suffolk Council provided Hilary Slater who served as Monitoring Officer to the Broads Authority until 14 May 2021. Christopher Bing, also from East Suffolk Council, started as the Monitoring Officer on the 15 May 2022. East Suffolk Council recharges the Authority for this service and paid £11,811 in 2021/22 (£14,726 in 2020/21). £365 was outstanding at 31 March 2022 (£2,277 in 2020/21).

The Authority recharged Broadland District Council for staff time of £4,260 during 2021/22 (£4,260 in 2020/21). No amounts were outstanding at 31 March 2022 (Nil 2020/21).

Norfolk County Council provides legal services to the Broads Authority via its legal practice, NPLaw. The Authority paid £31,596 for legal services in 2021/22 (£22,638 in 2020/21). £3,083 was outstanding at 31 March 2022 (£2,575 2020/21).

Norfolk County Council also provides payroll services to the Broads Authority. The Authority paid £11,435 for this in 2021/22 (£5,519 in 2020/21). No amounts were outstanding at 31 March 2022 (Nil 2020/21).

The Authority recharged Norfolk County Council for staff time of £1,295 during 2020/21 and no amounts were recharged in 2021/22. No amounts were outstanding at 31 March 2022 (Nil 2020/21).

28. Capital expenditure and capital financing

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

2020/21 £000	Description	2021/22 £000
222	Opening Capital Finance Requirement	269
302	Capital investment: Property, plant and equipment	201
(198)	Sources of finance Sums set aside from revenue: Direct revenue contributions	(201)
0	Donated Asset	0
(57)	MRP	(78)
269	Closing capital finance requirement	191

2020/21 £000	Description	2021/22 £000
47	Explanation of movements in year Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	(78)
47	Increase/(decrease) in capital financing requirement	(78)

29. Leases

Authority as lessee

Finance Leases

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

2020/21 £000	Asset Type	2021/22 £000
0	Other Land and Buildings	0
85	Vehicles, Plant, Furniture and Equipment	43
85	Total	43

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

2020/21 £000	Time periods	2021/22 £000
43	Finance lease liabilities (net present value of minimum lease payments): Current	29
29	Non-current	0
2	Finance costs payable in future years	1
74	Minimum lease payments	30

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

Time periods	Minimum lease payments 31 March 2021 £000	Minimum lease payments 31 March 2022 £000	Finance lease liabilities 31 March 2021 £000	Finance lease liabilities 31 March 2022 £000
Not later than one year	45	30	43	29
Later than one year and not later than 5 years	29	0	29	0
Later than 5 years	0	0	0	0
Total	74	30	72	29

The minimum lease payments do not include rents that are contingent on events taking place after the lease was entered into, such as adjustments following rent reviews. In 2021/22, no (£nil) contingent rents were payable by the Authority (2020/21 £nil).

Operating Leases

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

2020/21 £000	Time period	2021/22 £000
138	Not later than one year	103
163	Later than one year and not later than 5 years	94
190	Later than 5 years	195
491	Total	392

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

2020/21 £000	Expenditure	2020/21 £000
161	Minimum lease payments	165
161	Total	165

Authority as Lessor

Finance Leases

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

Operating Leases

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

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

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

2020/21 £000	Time Period	2021/22 £000
2	Not later than one year	2
6	Later than one year and not later than 5 years	6
1	Later than 5 years	0
9	Total	8

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

30. Termination benefits

No contracts were terminated in 2020/21 or 2021/22 that incurred liabilities. No provision has been included in the accounts for any future redundancy payments.

31. Defined Benefit Pension Schemes

Participation in Pension Schemes

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

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

Transactions relating to Post-Employment Benefits

The Authority recognises the cost of retirement benefits in the reported cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge the Authority is required to make against tolls and Defra

grant is based on the cash payable in the year, so the real cost of post-employment benefits is reversed out via the Movement in Reserves Statement. The following transactions have been made in the Comprehensive Income and Expenditure Statement and via the Movement in Reserves Statement during the year:

2020/21 £000	Transaction	2021/22 £000
	Comprehensive Income and Expenditure Statement	
	Cost of services:	
1,184	• current service cost	1,837
0	• past service cost	0
	Financing and investment income and expenditure	
206	• net interest expense	271
1,390	Total post-employment benefits charged to the surplus or deficit on the provision of services	2,108
	Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement:	
(5,588)	• return on plan assets (excluding the amount included in the net interest expense)	(1,917)
451	• actuarial gains and losses arising on changes in demographic assumptions	(208)
9,189	• actuarial gains and losses arising on changes in financial assumptions	(3,065)
(339)	• other experience	83
3,713	Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement	(5,107)
	Movement in Reserves Statement	
	• reversal of net charges made to the surplus or deficit on the provision of services for post-employment benefits in accordance with the Code	
1,390		2,108
	Actual amount charged against the General Fund balance for pensions in the year:	
(773)	• employers' contributions payable to scheme	(809)

Pension Assets and Liabilities Recognised in the Balance Sheet

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

2020/21 £000	Type	2021/22 £000
(44,513)	Present value of the defined benefit obligation	(43,379)

2020/21 £000	Type	2021/22 £000
31,452	Fair value of plan assets	34,126
(13,061)	Net liability arising from defined benefit obligation	(9,253)

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

2020/21 £000	Movements	2020/21 £000
25,121	Opening fair value of scheme assets	31,452
579	Interest income	630
5,588	Remeasurement gain / (loss): <ul style="list-style-type: none"> The return on plan assets, excluding the amount included in the net interest expense 	1,917
773	Contributions from employer	809
230	Contributions from employees into the scheme	241
(839)	Benefits paid	(923)
31,452	Closing fair value of scheme assets	34,126

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

2020/21 £000	Movements	2021/22 £000
33,852	Balance at 1 April	44,513
1,184	Current service cost	1,837
785	Interest cost	901
230	Contributions from scheme participants	241
451	Remeasurement (gains) and losses: <ul style="list-style-type: none"> Actuarial gains / losses from changes in demographic assumptions 	(208)
9,189	<ul style="list-style-type: none"> Actuarial gains / losses arising from changes in financial assumptions 	(3,065)
(339)	<ul style="list-style-type: none"> Other 	83
0	<ul style="list-style-type: none"> Past Service Cost 	0
(839)	Benefits paid	(923)
44,513	Balance at 31 March	43,379

Local Government Pension Scheme Assets

Local Government Pension Scheme assets comprised:

Fair value of scheme assets 2020/21 £000				Fair value of scheme assets 2021/22 £000		
Quoted prices in active markets	Quoted prices not in active markets	Total	Asset type	Quoted prices in active markets	Quoted prices not in active markets	Total
490.6	-	490.6	Cash and cash equivalents: • All cash and cash equivalents	483.2	-	483.2
-	-	-	Equity instruments: • Consumer	-	-	-
-	-	-	• Manufacturing	-	-	-
-	-	-	• Energy and utilities	-	-	-
-	-	-	• Financial institutions	-	-	-
-	-	-	• Health and care	-	-	-
-	-	-	• Information technology	-	-	-
-	-	-	• Other	-	-	-
-	-	-	Bonds (Debt securities): • Corporate bonds (investment grade)	-	-	-
-	-	-	• Corporate bonds (non-investment grade)	-	-	-
358.0	-	358.0	• UK Government	344.5	-	344.5
-	1,995.6	1,995.6	Private equity: • All private equity	-	2,753.6	2,753.6

Fair value of scheme assets 2020/21 £000				Fair value of scheme assets 2021/22 £000		
-	2,501.0	2,501.0	Property:	-	3,116.8	3,116.8
-	636.1	636.1	• UK property	-	480.3	480.3
			• Overseas property			
14,016.6	-	14,016.6	Other investment funds and unit trusts:	14,356.0	-	14,356.0
9,337.5	-	9,337.5	• Equities	9,857.6	-	9,857.6
-	1,989.2	1,989.2	• Bonds	-	2,726.4	2,726.4
-	115.8	115.8	• Infrastructure	-	-	-
			• Other			
-	-	-	Derivatives	-	-	-
11.6	-	11.6	• Other derivatives	7.6	-	7.6
			• Foreign exchange			
24,214.3	7,237.7	31,452.0	Total	25,048.9	9,077.1	34,126.0

Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Fund liabilities have been assessed by Hymans Robertson, an independent firm of actuaries, estimates for the fund being based on the latest full valuation of the scheme as at 31 March 2019.

The principal assumptions used by the actuary have been:

31 March 2021	Assumption	31 March 2022
2.0%	Long term expected rate of return on assets in the scheme:	
2.0%	• Equity investments	2.70%
2.0%	• Bonds	2.70%
2.0%	• Property	2.70%
2.0%	• Cash	2.70%
21.9 years	Mortality assumptions:	
24.3 years	Longevity at 65 for current pensioners:	
	• Men	21.7 years
	• Women	24.1 years
23.2 years	Longevity at 65 for future pensioners:	
26.2 years	• Men	22.9 years
	• Women	26.0 years
2.85%	Rate of inflation	3.2%
3.55%	Rate of increase in salaries	3.90%
2.85%	Rate of increase in pensions	3.20%
2.0%	Rate for discounting scheme liabilities	2.70%
50%	Take up of option to convert annual pension into retirement lump sum:	
75%	Pre- April 2008 service	50%
	Post- April 2008 service	75%

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

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

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

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

Change in assumptions at 31 March 2022	Approximate % increase to employer liability	Approximate monetary amount £000
0.1% decrease in real discount rate	2%	840
1-year increase in member life expectancy	4%	1,735
0.1% increase in the salary increase rate	0%	60
0.1% increase in the pension increase rate	2%	774

Techniques used to manage risk

The Pensions Committee of Norfolk County Council considers long term liabilities when setting its investment strategy but does not follow a specific liability matching investment approach having taken appropriate professional advice. The Committee has agreed an asset allocation benchmark, a performance target and various controls on the Fund's investments. These reflect their views on the appropriate balance between maximising the long-term return on investments and minimising short-term volatility and risk. The Committee monitors and reviews the performance of investments and the overall strategy on a regular basis, supported by advice from professional advisers as required. A large proportion of the Fund's assets relate to equities (50% of scheme assets) and bonds (30%). These percentages are materially the same as the previous year. The scheme also invests in properties as part of the diversification of the scheme's investments.

Further details of the Fund's investment approach are outlined in the Statement of Investment Principles and Funding Strategy Statement that are published on the Fund's website www.norfolkpensionfund.org.

Impact on the Authority's cash flows

The objectives of the scheme are to keep employers' contributions at as constant a rate as possible. The Administering Authority has agreed a strategy with the scheme's actuary to achieve a funding level of 100% over the next 20 years. Funding levels are monitored on an annual basis. The next triennial valuation will take place on 31 March 2022.

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

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

The Authority anticipates paying contributions of approximately £798,000 to the scheme in 2022/23.

32. Contingent Liabilities

The Authority has identified one material contingent liability:

Postwick Tip

The Authority uses a site “Postwick Tip,” which is included in the Authority’s Fixed Asset Register, for the treatment of sediment material from dredging operations. This natural treatment process involves the drying of sediment so that mercury content is absorbed. As such there would be no clean-up costs at the end of the site’s life. However, if the Authority were to stop using the site, there would be a cost of £33,000 to surrender the license. There is currently no expectation that the Authority will cease using the site. The Authority’s use of the site is the subject of a bond / financial provision to the Environment Agency in the amount of £6.4m. This covers the estimated cost of restoration which could arise if there were to be a catastrophic event at the site. Defra are the guarantors for this bond and the Authority would not itself anticipate making any payment under the terms of this agreement.

33. Financial Instruments

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

Financial Assets

Type	Non-Current Investments 31 March 2021 £000	Non-Current Investments 31 March 2022 £000	Non- Current Debtors 31 March 2021 £000	Non- Current Debtors 31 March 2022 £000	Current Investments 31 March 2021 £000	Current Investments 31 March 2022 £000	Current Debtors 31 March 2021 £000	Current Debtors 31 March 2022 £000	Total 31 March 2021 £000	Total 31 March 2022 £000
Amortised Cost	0	0	0	0	5,375	6,156	722	542	6,097	6,698
Total financial assets	0	0	0	0	5,375	6,156	722	542	6,097	6,698
Non- financial assets	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	5,375	6,156	722	542	6,097	6,698

Financial Liabilities

Type	Non-Current Borrowings 31 March 2021 £000	Non-Current Borrowings 31 March 2022 £000	Non-Current Creditors 31 March 2021 £000	Non-Current Creditors 31 March 2022 £000	Current Borrowings 31 March 2021 £000	Current Borrowings 31 March 2022 £000	Current Creditors 31 March 2021 £000	Current Creditors 31 March 2022 £000	Total 31 March 2021 £000	Total 31 March 2022 £000
Amortised Cost	193	129	0	0	78	64	1,757	1,992	2,028	2,185
Total financial liabilities	193	129	0	0	78	64	1,757	1,992	2,028	2,185
Non-financial liabilities	0	0	0	0	0	0	0	0	0	0
Total	193	129	0	0	78	64	1,757	1,992	2,028	2,185

Income, Expense Gains and Losses

Interest Type	Surplus or Deficit on the Provision of Services 2020/21 £000	Other Comprehensive Income and Expenditure 2020/21 £000	Total 2020/21 £000	Surplus or Deficit on the Provision of Services 2021/22 £000	Other Comprehensive Income and Expenditure 2021/22 £000	Total 2021/22 £000
Interest Expense	29	0	29	29	0	29

Interest Type	Surplus or Deficit on the Provision of Services 2020/21 £000	Other Comprehensive Income and Expenditure 2020/21 £000	Total 2020/21 £000	Surplus or Deficit on the Provision of Services 2021/22 £000	Other Comprehensive Income and Expenditure 2021/22 £000	Total 2021/22 £000
Interest Income	(22)	0	(22)	(22)	0	(22)

Fair Values of Assets and Liabilities

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

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

The fair values calculated are as follows:

Financial Liabilities held at amortised cost:	31 March 2021 Carrying Amount £000	31 March 2021 Fair Value £000	31 March 2022 Carrying Amount £000	31 March 2022 Fair Value £000
PWLB	199	221	164	175
Finance Leases	72	72	29	29
Short Term Creditors	1,757	1,757	1,992	1,992
Total	2,028	2,050	2,185	2,196

The fair value of borrowings is higher than the carrying amount because the authority's PWLB loan is at a fixed interest rate where the interest rate payable is higher than the prevailing rates at the Balance Sheet date. This shows a notional future loss (based on economic conditions as at 31 March 2021) arising from a commitment to pay interest to lenders above the current market rate. Refinancing the loan at lower interest rates would outweigh the early repayment fee.

Financial assets held at amortised cost:	31 March 2021 Carrying Amount £000	31 March 2021 Fair Value £000	31 March 2022 Carrying Amount £000	31 March 2022 Fair Value £000
Fixed term investments	3,003	3,003	5,006	5,006
Cash at banks	2,372	2,372	1,150	1,150
Short Term debtors	722	722	542	542
Total	6,097	6,097	6,698	6,698

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

34. Nature and Extent of Risks Arising from Financial Instruments

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

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

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

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

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

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

Credit Risk

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

The Authority's standard terms and conditions for payment of invoices are 30 days from invoice date. The Authority does not allow credit for customers, and only a small proportion of invoices were overdue and outstanding as at 31 March 2022 for which a bad debt provision had not been put in place.

Liquidity Risk

A one-year funding agreement from DEFRA means the Broads Authority has some certainty over 2022/23. Longer term uncertainty still remains and future changes in government brings further uncertainty whether future multi-year funding will be available. Given the significant cash balances there is no significant risk that it will be unable to meet its commitments under financial instruments. All financial liabilities are due to be repaid within one to five years with the exception of the 20-year PWLB loan. Therefore, there is no risk of having to borrow at unfavourable rates in future to replenish borrowings.

Market Risk

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

Foreign Exchange Risk

The Authority's Annual Investment and Capital Financing Strategy for 2022/23 states that if the Authority enters into any contractual arrangements above £100,000 which involve foreign currency, the advice of the Director of Finance will be sought on the advisability of hedging the exchange risk before entering into the contract.

35. Navigation Income and Expenditure Account

2020/21 Gross expenditure £000	2020/21 Income £000	2020/21 Net expenditure/ (income) £000	Description	2021/22 Gross expenditure £000	2021/22 Income £000	2021/22 Net expenditure/ (income) £000
2,353	(19)	2,334	Operations	2,684	(26)	2,658
488	(128)	360	Strategic Services	644	(204)	440
710	(8)	702	Chief Executive	779	(14)	765
49	0	49	Corporate Items	51	0	51
0	(3,385)	(3,385)	Navigation Income (Tolls)	0	(3,703)	(3,703)
3,600	(3,540)	60	Cost of services (subtotal)	4,158	(3,947)	211
		2	(Gains)/Losses on the disposal of non-current assets			0
		102	Financing and investment income and expenditure			144
		0	Donated Asset			0
		162	(Surplus) or deficit on provision of services (subtotal)			355
		(177)	(Surplus) or deficit on revaluation of fixed assets			(148)
		1,695	Actuarial (gains)/losses on pension assets/liabilities			(2,343)
		1,518	Other comprehensive income and expenditure (subtotal)			(2,491)
		1,680	Total comprehensive income and expenditure			(2,136)

Glossary of Terms

Accounting period

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

Accounting policies

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

Accruals

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

Actuarial gains and losses

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

Amortisation

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

Amortised cost

This is cost that has been adjusted for amortisation.

Asset

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

Budget

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

Capital income and expenditure

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

Capital financing

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

Cash equivalents

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

Chartered institute of public finance and accountancy (CIPFA)

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

Code of practice on local authority accounting (the Code)

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

Community assets

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

Contingent liabilities

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

Creditors

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

Current value

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

Debtors

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

Deficit

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

Depreciation

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

Expected return on pension assets

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

Fair value

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

Financial asset

A right to future economic benefits.

Financial instrument

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

Financial liability

An obligation to transfer economic benefits.

Finance lease

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

Long term assets

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

Government grants

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

Historic cost

The cost of an asset when originally bought.

IAS19 retirement benefits

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

Impairment

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

Infrastructure assets

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

Intangible assets

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

International financial reporting standards (ifrs)

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

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

Investment properties

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

Liability

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

Market price

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

Minimum revenue provision (mrp)

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

Net book value

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

Non-distributed costs

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

Operating lease

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

Outturn

The actual amount spent in the financial year.

Pension fund

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

Provision

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

Reserves

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

Revenue income and expenditure

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

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

Surplus

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

Value added tax (vat)

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

Variance / variation

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

Broads Authority

29 July 2022

Agenda item number 12

Strategic Priorities- update

Report by Senior Governance Officer

Purpose

This report sets out the latest progress in implementing the Authority's annual strategic priorities for 2022/23, and starts the process for considering next year's priorities.

Recommended decision

- (i) To note the progress in implementing this year's strategic priorities; and
 - (ii) To consider the draft strategic priorities for 2023/24.
-

1. Strategic priorities 2022/23 - update

- 1.1. Each year the Broads Authority identifies a small set of strategic priorities, which focus on projects that have high resource needs or a very large impact on the Broads, or that are politically sensitive. Setting these priorities helps target the Authority's resources and make the most of partnership working and external funding opportunities. Priorities are set each financial year, although some large-scale projects carry across several years.
- 1.2. In addition, Defra has recently introduced a new requirement for National Park Authorities and the Broads Authority to provide quarterly updates on deliverables against the Business Plan, as part of its grant funding agreement. These update reports on our strategic priorities will assist officers in compiling the information necessary to comply with that requirement.
- 1.3. The first update on our agreed strategic priorities for 2022/23 is in table 1.

Table 1

Strategic priorities 2022/23 – progress update

Themes, aims and milestones	Progress	Lead officer
1. Response to the Government's proposals on the Landscapes Review	Status: on track	Chief Executive

Themes, aims and milestones	Progress	Lead officer
<p>Aim: To influence the Government's approach to the implementation of the Landscapes Review.</p> <p>Milestones: 9 April 2022 deadline</p>	<p>Broads Authority meeting on 18 March 2022 agreed the response which was sent to Defra on 8 April 2022.</p> <p>Await further response from the Government.</p>	
<p>2. Broads strategy and policy review</p> <p>(a) Broads Plan</p> <p>Aim: To review, update and produce the Broads Plan for adoption in 2022.</p> <p>Milestones:</p> <p>(i) Consult on draft Plan (May-July 2022)</p> <p>(ii) Adopt final Plan (Sept 2022)</p>	<p>Status: on track</p> <p>(i) Consultation launched on 23 May and closed on 15 July 2022 Consultations (broads-authority.gov.uk)</p> <p>(ii) On track</p>	<p>Strategy and Projects Officer</p>
<p>(b) Local Plan for the Broads</p> <p>Aim: To review the Local Plan for the Broads for adoption in 2024 (estimated).</p> <p>Prepare and adopt Supplementary Planning Documents and guidance to support Local Plan policy.</p> <p>Milestones:</p> <p>(i) Sustainability Appraisal Scoping Report – May 2022</p> <p>(ii) Housing and residential moorings need assessments – June 2022</p> <p>(iii) Issues and Options version of Local Plan (with HRA and SA) consultation – August 2022</p> <p>(iv) Preparation of the Preferred Options version of Local Plan</p>	<p>Status: on track</p> <p>(i) Complete</p> <p>(ii) Complete</p> <p>(iii) Due to be published August 2022 (on track)</p> <p>(iv) On track</p>	<p>Planning Policy Officer</p>

Themes, aims and milestones	Progress	Lead officer
(with HRA and SA) consultation – towards consultation for June 2023		
3. Safety in the Broads & Hire Boat Licensing Review Aim: To manage and monitor safety in the Broads for all users. Milestones: (i) Recruit and train new Rangers (date May 2022) (ii) Prepare and make available safety videos (May 2022) (iii) Review Marine Accident Investigation Branch (MAIB) report. (iv) Review new safety measures and liaise with Broads Hire Boat Federation (BHBF) on any additional measures.	Status: complete (i) Rangers recruited and trained in time for the new season. Additional Rangers recruited, trained and deployed onto the waterway, enabling the Authority to maintain a 7 day a week on river patrolling. (ii) Amended safety videos distributed. Instructional videos produced and shared through partnering websites and YouTube channels. The suite of instructional videos has been added too in 2022, bringing paddlesports and what to do in an emergency into the free online suite (iii) Marine Accident Investigation Branch (MAIB) report into fatal accident on the Diamond Emblem 1 at Great Yarmouth on the River Bure on 19 August 2020 published on 5 May 2022. Response to recommendations sent on 1 June 2022. The Marine Accident Investigation Branch report was released in May 2022, following consultation and inputs from the Broads Authority. The three recommendations suggested by the MAIB for the Authority have been either approved or implemented. (iv) Following consultation with the Navigation Authority and in line with the MAIB recommendations	Head of Ranger Services

Themes, aims and milestones	Progress	Lead officer
	the last recommendation made by the MAIB, adoption of the British Marine Quality Accredited Boatyard Scheme as part of our Hire Boat Licensing Conditions, will be implemented from April 2023.	
<p>4. Responding to climate change</p> <p><u>(a) Broadland Futures Initiative</u></p> <p>Aim: To implement the next steps of the Broad Futures Initiative (BFI) programme, including the development of the modelling which is expected in 2023.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Publish 9th and 10th editions of the BFI newsletter (April and December 2022). (ii) Hold 3rd and 4th meetings of the Elected Members Forum (Spring 2022 and early 2023). (iii) Various technical deliverables from consultant (throughout 2021/22) including the list of all possible actions. 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) 9th edition of the newsletter published in April 2022 (ii) 3rd meeting of the Elected Members Forum on 28 June 2022. Cllr Eric Vary chaired the meeting, and members agreed the proposed method for the identification and appraisal of potential strategic actions. (iii) A statistical model will be developed to improve our understanding of saline intrusion (see article in newsletter no.9). 	Director of Strategic Services
<p><u>(b) Climate Change Action Plan</u></p> <p>Aim: To implement agreed actions in the Authority's Climate Change Action Plan.</p> <p>To reduce the carbon footprint of the Broads Authority and the Broads Executive Area ('Broads Area').</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Work with partners to secure funding for Phase II of the "Electrifying the Broads" Project 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) Electrifying the Broads report delivered to DfT on time. Second phase of funding for trialling an electric hire boat delayed. Potential funding through other schemes is being explored. (ii) We have received the final report from Small World Report, which will be briefed to members at the end of July. 	Carbon Reduction Project Manager

Themes, aims and milestones	Progress	Lead officer
(ii) Develop proposals for each of the six areas identified in the Small World report and consult with members		
<p>5. <u>Water, Mills and Marshes Landscape Partnership Scheme</u></p> <p>Aim: To implement and report to National Lottery Heritage Fund (NLHF) on partnership projects to agreed revised schedules (scheme extended to 2024).</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Monitor and report progress (July/Dec). (ii) Submit quarterly claims to National Lottery Heritage Fund (April/Jul/Oct/Jan) (iii) Implement Fundraising and Legacy plan with partners (July) (iv) Hold Broads Life Festival (June) (v) Hold Broads Hidden Heritage Conference (Oct) (vi) Implement Changing Places Toilets Installation project with district councils 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) All projects progressing well to adjusted plans, with most scheduled to end in 2022. Scheme evaluator made visits to project partners in June to obtain additional data for reports to Lottery. (ii) Quarterly returns submitted on time and paid by NLHF. (iii) Legacy and fundraising plan in progress. Working with partner to secure remaining cash for grant drawdown. (iv) Broads Life Festival held on 11 June at Beccles Quay. Incredibly successful and very well attended. (v) Planning for Broads Hidden Heritage Conference ongoing. Smaller “Life on Marsh” open event held on 2 July at Acle Recreation ground. Held in partnership with the Mill and Marsh Folk project. Very well attended throughout the day. (vi) First meetings with Changing Places Toilet Contractors held in June to explore site logistics. Toilets project needs to be planned with certified contractor and Muscular Dystrophy UK as part of funding agreement. Must be complete by 30 March 2024. <p>Works are continuing at Mutton’s Mill, Halvergate, with students from City College Norwich continuing to play an</p>	WMM Programme Manager

Themes, aims and milestones	Progress	Lead officer
	<p>important part on completing aspects of the schedule of works. Former apprentice Tom Allen was given an award as Construction Apprentice of the Year by CNN in June, for his works on the mills project.</p> <p>Our final public arts engagement project output is being held at Skippings Gallery, Great Yarmouth until 25 June.</p> <p>Eastern Angles “Booming Voices” touring drama completed its spring tour after visiting 25 venues across East Anglia, performing 34 shows about the environment and future of the Broads.</p>	
<p>6. Nature for Climate Peatland Grant Scheme (NCPGS) Discovery project</p> <p>Aim: Co-ordinate and implement with partners the NCPGS Discovery project to agreed schedule.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Landowner agreements (ii) Appoint Engineering Consultants (iii) Landowner engagement and development of carbon finance model (iv) Technical studies including peat and vegetation water surveys, and Historic Environment Assessments (v) Scheme wide engagement and education 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) Complete for original sites. (ii) In progress (iii) Two Carbon Finance workshops successful with over 50 attendees. Commercial Model outline developed to include nutrient neutrality as well as carbon finance. (iv) Ahead of schedule with peat coring and topographic levelling nearing completion and vegetation surveys have commenced (v) Engagement planned with young people (farmers and fashion) and selected professionals (architects). Successful engagement with wetland products display stand at Norfolk Show as the first activity. 	Peat Project Manager

Themes, aims and milestones	Progress	Lead officer
(vi) Water Vole Survey New Approach to be approved by Natural England (vii) Monitoring and Restoration Plans (viii) Complete site selection for potential restoration (ix) Restoration Grant Application	<p>The programme with colleges is due to commence in September.</p> <p>(vi) On target. Overall method approved, although consenting will be required on a site basis. Habitat assessment method has been tested at three sites and approved for onward use. Analysis indicates a significant relationship between increasing habitat suitability score and water vole presence.</p> <p>(vii) Restoration Plan structure drafted and near to sign off.</p> <p>(viii) Revisions of sites agreed with landowners and Natural England. Prioritisation of sites to have full Restoration Plans to be developed will be discussed with the Partnership on 28 July and then sent to NE</p> <p>(ix) Not commenced – submission deadline expected in June 2023</p>	
<p>7. Farming in Protected Landscapes (FiPL)</p> <p>Aim: To run the FiPL programme and support the Broads and Norfolk Coast Land Management Board to allocate funding.</p> <p>Milestones:</p> <p>(i) Hold seven land management board meetings (March 2023)</p> <p>(ii) Allocate all grant funding to projects (December 2022)</p> <p>(iii) Pay all grant claims for completed projects (March 2023)</p>	<p>Status: on track</p> <p>(i) Two Land Management Board meetings held on 11 April and 6 June.</p> <p>(ii) On track</p> <p>(iii) On track</p> <p>(iv) Under way</p>	Catchment & Farming Officer

Themes, aims and milestones	Progress	Lead officer
(iv) Promote the success of the programme through the Press and our partners.		
8. Tolls system replacement Aim: To replace current legacy system and provide improved online functionality. Milestones: Undertake scoping for the replacement of the: <ul style="list-style-type: none"> • Internal system • External system and • Ranger mobile application 	Status: on track Initial project initiation document being progressed for review by MT.	Director of Finance / Collector of Tolls

2. Setting strategic priorities for 2023/24

- 2.1. The role of strategic priorities in our strategic “golden thread” is set out in appendix 1. The strategic priorities for 2023/24 will feed into the 2023/24 budget setting process.
- 2.2. The Management Team’s initial draft ideas for next year’s strategic priorities are listed below, as a starting point for members’ consideration:
- Water, Mills and Marshes Landscape Partnership Scheme
 - Responding to climate change (Broadland Futures Initiative)
 - Local Plan for the Broads
 - Farming in Protected Landscapes (FiPL)
 - Tolls system replacement
 - Response to budgetary pressures
- 2.3. It is important to remember that much of the Authority’s resources is already committed into the future: in providing statutory services such as navigation safety and tolls, planning, and undertaking essential works such as maintenance of the waterways.

Author: Sara Utting

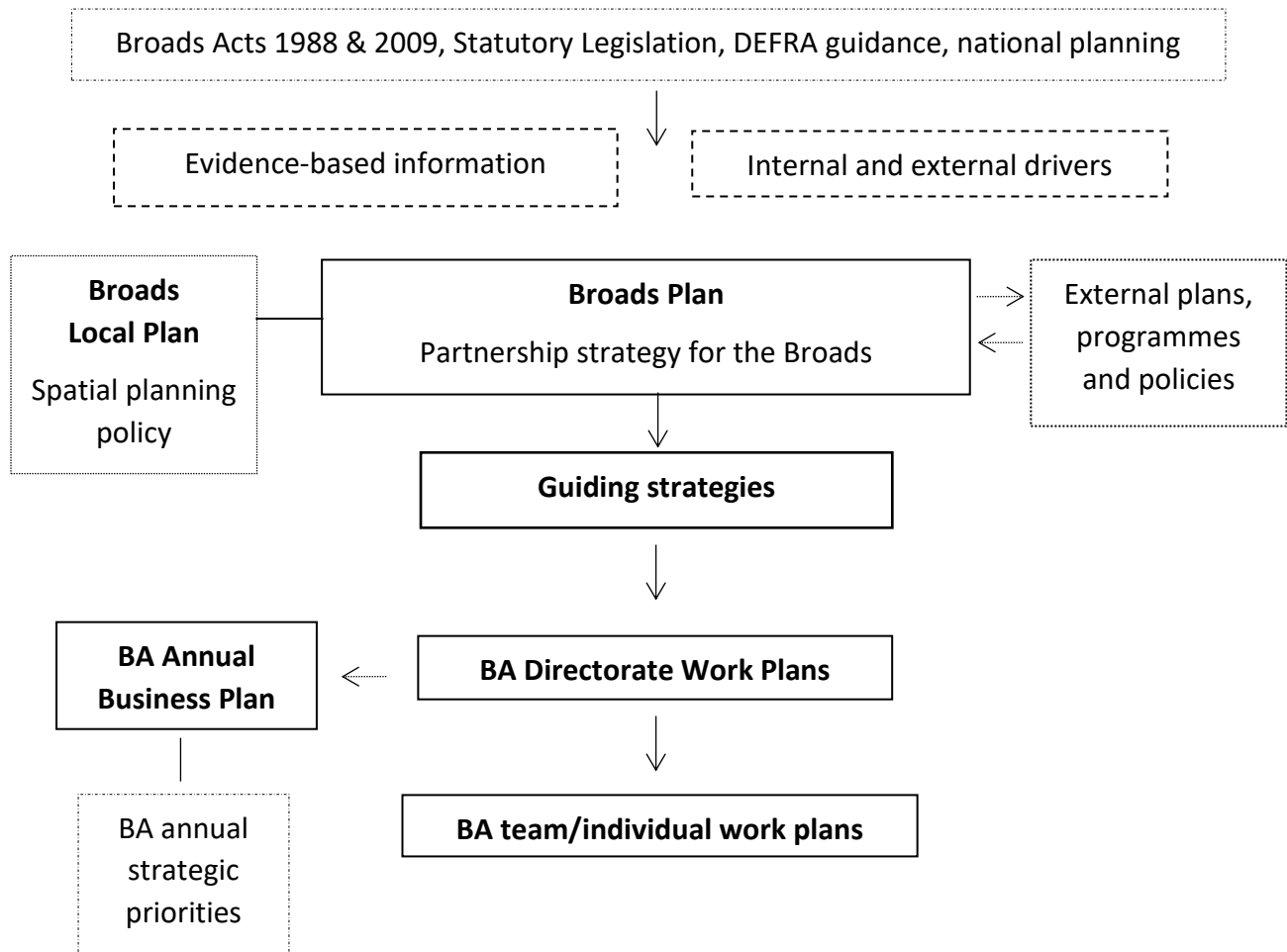
Date of report: 12 July 2022

Appendix 1 – “golden thread” strategic framework

Appendix 1 – ‘Golden thread’ strategic framework

Fig. 1

‘Golden thread’ strategic framework



Broads Authority

29 July 2022

Agenda item number 13

Issues and Options

Report by Planning Policy Officer

Summary

The Issues and Options version of the Local Plan is the first stage of producing a new Local Plan for the Broads. This version does not contain policies; it discusses some issues/topic areas and some options to address the issue as well as asks questions.

There is a Call for Sites as part of this consultation. This report also introduces the Sustainability Appraisal and Habitats Regulation Assessment, and details the consultation approach.

Recommendations

1. Members are asked for their comments on the Issues and Options (in particular the residential moorings section), the SA and the HRA.
 2. To endorse the Issues and Options, SA and HRA documents for consultation.
 3. To comment on and endorse the proposed approach to consultation.
-

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1. Introduction

- 1.1. The Issues and Options version of the Local Plan is the first stage of producing a new Local Plan for the Broads. This version does not contain policies; it discusses some issues/topic areas and some options to address the issue as well as asks questions. There is also a Call for Sites as part of this consultation.

2. Issues and Options Document

- 2.1. Planning Committee Members have seen the vast majority of the sections of this Issues and Options document over the last year or so. Comments have been taken on board.
- 2.2. The Issues and Options was discussed at the July Planning Committee. Because the deadline for this report was before that meeting, comments from that Planning Committee will be reported verbally.
- 2.3. The Issues and Options document is at Appendix 1. This is the compiled, final version of the Issues and Options. Members are asked for their comments and to endorse the Local Plan for consultation.
- 2.4. There have been some changes to the text since Members saw some bite size pieces. The significant changes are as follows:

Section	Change	Explanation
21.0 Water efficiency	Text relating to potential benefits relating to nutrient release by using less water.	By using less water, there could be less water treated at the Water Recycling Centre.
7.0 About the Broads	Reference to Reed and Sedge Cutters in the economy section.	Requested by Navigation Committee.

- 2.5. **Members' comments on the Issues and Options document are welcomed.**
- 2.6. **Members are recommended to endorse the Issues and Options document for consultation.**

3. Sustainability Appraisal (SA)

- 3.1. The Planning and Compulsory Purchase Act 2004 requires a Sustainability Appraisal (SA) be undertaken for plans such as Local Plans. The term "sustainability appraisal" is used to describe a form of assessment that considers the social, environmental and economic effects of implementing a particular plan or planning policy document. It is intended that the SA process helps plans meet the objective of contributing to the achievement of sustainable development. The results of the sustainability appraisal will inform the Authority's decisions on the Local Plan, and the planning inspector's judgement on the Local Plan's legal compliance and soundness.

- 3.2. The Issues and Options version of the Local Plan does not include policies. The SA for the Issues and Options assesses the options using a RAG rating. The SA is at Appendix 2 and is also out for consultation.
- 3.3. The SA updates the literature review and baseline data from the SA Scoping Report. It includes the comments made at the SA Scoping Report stage. In terms of assessing policies, as there are no policies in this version of the Local Plan, the options are assessed using a simple RAG rating with some explanation.
- 3.4. **Members' comments on the SA are welcomed.**
- 3.5. **Members are recommended to endorse the SA document for consultation.**

4. Habitats Regulation Assessment (HRA)

- 4.1. Habitats Regulations Assessment (HRA) is required in accordance with the Conservation of Habitats and Species Regulations 2010, as amended, in order to ensure that plans and projects do not adversely affect any European wildlife sites. A plan being produced by a public body is the subject of Habitats Regulations Assessment, and it is the responsibility of the public body to produce the assessment in accordance with the legislation, to inform any necessary changes to the plan, prior to its adoption.
- 4.2. This report provides the Habitats Regulations Assessment of the Local Plan for the Broads, being undertaken by Lepus Consulting on behalf of the Broads Authority.
- 4.3. The Broads has a wealth of internationally important biodiversity, primarily focussed on the wetlands and their associated habitats. This report assesses the implications of the Local Plan for European sites, which are those designated through European Directives, and also includes those listed as Ramsar sites as a matter of Government policy.
- 4.4. The Issues and Options version of the Local Plan does not include policies. The HRA for the Issues and Options provides scoping for later stages as well as gives a high-level assessment of the issues and options discussed. The HRA is at Appendix 3 and is also out for consultation.
- 4.5. **Members are recommended to endorse the HRA for consultation.**
- 4.6. **Members comments on the HRA are welcomed.**

5. Consultation

- 5.1. The consultation on the Issues and Options version of the Local Plan (and the Design Guide which is also before this Planning Committee) will run for 10 weeks. The likely dates are from 8th August to 16 October 2022.
- 5.2. The consultation will be advertised by emailing those on our consultation database as well as advertising on social media. Documents will be placed on our website. Parish

Councils will be asked to advertise the consultation as well. Drop in events will be advertised.

- 5.3. Three drop-in events have been organised, Officers will be in attendance to speak to anyone who wishes to drop by.

Date	7 Sept	12 Sept	17 Sept
Venue	Oulton Community Centre - small hall	Brundall Memorial Hall - lounge	Potter Heigham Village Hall
Open to public	4-8pm	4-8pm	10am-1pm

- 5.4. Hard copies of the document will be placed in libraries around the Broads, Council offices as well as in the reception of Yare House. Hard copies are also available on request, but there will be a charge for printing, postage and packaging to cover costs.
- 5.5. Versions will be available in other languages and large print if requested.
- 5.6. People will be able to call in with any queries as well as have the option for video calls.
- 5.7. In terms of engaging hard to reach groups, we have identified some groups which the Authority's Education Officer works with. Indeed, some groups will be undertaking activities in the Broads at the time of the consultation and we will endeavour to use those opportunities to engage with them on the Local Plan.
- 5.8. **Members comments on the approach to consultation are welcomed.**

6. A new NPPF

- 6.1. Before recent national political events, a new NPPF was set to be consulted on around July time. The consultation on the Design Guide and Local Plan will likely start around the second week of August. There are three scenarios for the way forward with the consultation on the Local Plan, if the NPPF is released for consultation. **Members are recommended to endorse these three scenarios and associated actions:**
- a) If the NPPF comes out before consultation starts and after the July Broads Authority meeting and if we find on reading it that any aspect of the Issues and Options cannot go forward, then we will delay the consultation and amend relevant sections and come back to future Planning Committee and Broads Authority meetings. We would have to postpone the consultation venues accordingly.
 - b) If the NPPF comes out before consultation starts and after the July Broads Authority meeting and if we find on reading it that it does not affect the Issues and Options we will write to Members to keep them informed and go ahead with the consultation.
 - c) If the NPPF comes out during or after the consultation, then we would carry on with the consultation as planned. We would consider the responses to the consultation, as

well as the NPPF, in preparation for when the Levelling-Up and Regeneration Bill becomes an Act.

7. Next steps

- 7.1. All responses to the consultation will be logged, read and responded to. We will report the responses at future Planning Committees.
- 7.2. The next version of the Local Plan will be called the 'Preferred Options' and this will include draft policies. Again, bite size pieces will be brought before Planning Committee as this version of the Local Plan is produced.

8. Financial implications

- 8.1. There will be a cost associated with the consultation. The cost will arise from the press advert (usually around £400), hiring of venues for the drop-in sessions (around £200) as well as for printing the hard copies that are left at some venues (no cost known at this stage).

Author: Natalie Beal

Date of report: 20 July 2022

Appendix 1 - [Issues and Options Local Plan](#)

Appendix 2 - [Sustainability Appraisal](#)

Appendix 2a - [Literature Review](#)

Appendix 2b - [Baseline](#)

Appendix 3 - [Habitats Regulation Assessment](#)

Broads Authority

29 July 2022

Agenda item number 14

Consultation on the Draft Design Guide

Report by Historic Environment Manager

Purpose

To prepare a Design Guide to meet the requirements of the National Planning Policy Framework. The initial draft of the document is complete and we seek approval to carry out consultation on it.

Broads Plan context

5.1 Implement measures to protect, conserve and enhance the distinctive landscape character and historic assets of the Broads

Recommended decision

To approve public consultation for the draft Broads Authority Design Guide.

1. Introduction

- 1.1. The revised National Planning Policy Framework (2021) (NPPF) includes a requirement for all Local Planning Authorities (LPAs) to prepare design guides or codes consistent with the principles set out in the National Design Guide (2021) and National Model Design Code (2021). The Government's commitment to the production of Design Guides by LPAs has been strengthened in the recent Levelling Up and Regeneration Bill.
- 1.2. The purpose of a Design Guide is to provide clarity of design expectations at an early stage in the development process. The Design Guide should reflect local character and design preferences and should involve effective community engagement and reflect local aspirations for development, taking into account national design guidance.
- 1.3. The geographic coverage of the documents, the level of detail and degree of prescription should be tailored to the circumstances and scale of change in each place.
- 1.4. It is intended that Design Guides are used by anybody proposing new development, to give them an understanding of the key characteristics of built form in the area and guidance (in the form of Design Codes) as to what form new development should take and what is likely to be acceptable. The focus is primarily on urban design principles rather than just the elevational treatment of buildings.

2. Progress so far

- 2.1. We have been working with consultants on the production of the document (see Appendix 1).
- 2.2. We carried out an initial stage of public consultation, which consisted of a Survey Monkey questionnaire. This was sent to local interest groups and Parish Councils and was publicised via social media and our website. We had a good level of engagement, with 148 responses received (see Appendix 2).
- 2.3. The purpose of this initial stage of consultation was to establish what is important to the local community (residents, visitors and users of the Broads area) in terms of their built environment. For example, what they think is special about it; what they think could be improved; what they think is characteristic of buildings in the Broads, whether they would prefer to see a traditional or contemporary approach to new buildings in the Broads etc.
- 2.4. The results of the survey were very interesting and demonstrated how greatly the built and natural environment of the Broads is valued. We must bear in mind that the survey is perhaps more likely to have been completed by those who already have an interest in their environment, but overall it would suggest that the majority of people value the traditional and historic buildings of the Broads, recognise the value that they provide and want to ensure that new development is in keeping with these buildings and preserves and enhances the wider landscape. This information has been taken into consideration as the draft Design Guide has been developed.
- 2.5. The draft Design Guide consists of a series of character appraisals for the main building types within the Broads. The building types identified are those we consider most likely to be subject to change, where there are common characteristics in term of their built form (e.g. waterside chalets or boatyards). These can be used by those proposing development to establish the characteristics of the existing built form, with the intention that this understanding will inform the new development so that it responds to the existing. The Design Code can then be used to ensure that any proposals being developed meet the requirements of the guide and there will be a checklist to be submitted with planning applications.
- 2.6. The purpose of the document is not to prescribe exactly what type of development may be considered acceptable but to ensure that new development relates well to its context and includes measures to increase its sustainability in an appropriate manner.
- 2.7. This is the first draft and as such this is high-level consultation. We envisage that changes will be made to the document and it will be developed further. However, we consider this a good stage at which to get more public involvement and public consultation will enable us to take on board the comments raised in developing the document further. Government guidance on the production of Design Codes suggests that consultation should take place at the beginning, middle and end of the process.

- 2.8. It would be beneficial to run the consultation concurrently with that for the Local Plan, which is proposed to commence in August and run for 10 weeks. This will enable us to reach a wider audience and will be a more efficient use of resources. As well as having the consultation information on the Broads Authority's website, we intend to have three public drop-in events, one in the north of the area, one in the centre and one in the south.

3. Financial implications

- 3.1. By sharing venues to consult on both the Local Plan and Design Guide, costs will be reduced. There will be some minimal cost associated with venue hire and printing for display material.

4. Conclusion

- 4.1. The NPPF requires consultation take place as part of the production of a Design Guide and it is recommended that members authorise the commencement of this process.

Author: Kate Knights

Date of report: 20 July 2022

[Broads Plan](#) strategic actions: 5.1

Appendix 1 - Draft Design Guide (July 2022) is available to view on the [Broads Authority - 29 July 2022 \(broads-authority.gov.uk\)](#)

Appendix 2 – [Results of Initial Design Guide Consultation](#)

Broads Authority

29 July 2022

Agenda item number 15

Lound with Ashby, Herringfleet and Somerleyton Neighbourhood Plan and Fleggburgh Neighbourhood Plan - adoption

Report by Planning Policy Officer

Summary

The Lound with Ashby, Herringfleet and Somerleyton Neighbourhood Plan and Fleggburgh Neighbourhood Plan (two separate neighbourhood plans) have been examined. The Examiners have made some changes to the Plans. The Plans were each subject to referenda on 23 June 2022 and 16 June 2022 respectively. Both Neighbourhood Plans were supported at Referendum and are now ready to be made (adopted).

Recommendation

To adopt Lound with Ashby, Herringfleet and Somerleyton Neighbourhood Plan and Fleggburgh Neighbourhood Plan (two separate neighbourhood plans).

1. Introduction

- 1.1. The Lound with Ashby, Herringfleet and Somerleyton and Fleggburgh Neighbourhood Plans have been subject to referenda.
- 1.2. The Regulation 16 consultation on the Fleggburgh Neighbourhood Plan ran for eight weeks from Friday 20 August to Friday 15 October 2021. The Regulation 16 consultation on the Lound with Ashby, Herringfleet and Somerleyton Neighbourhood Plan was held between 1st September 2021 and 13th October 2021. During this period, the Plans and their supporting documents were available to the public and consultation bodies online at [Great Yarmouth Borough Council – neighbourhood planning](#) and [Lound Ashby Herringfleet and Somerleyton neighbourhood area » East Suffolk Council](#).
- 1.3. During the publication period, representations were received from numerous different organisations/individuals. The representations may be viewed via the following links:
 - [FLES1 - Regulation 16 representations on the Fleggburgh Neighbourhood Plan \(great-yarmouth.gov.uk\)](#)

- [Lound with Ashby, Herringfleet and Somerleyton Neighbourhood Plan - Summary of Representations](#)

- 1.4. These representations were submitted, along with the relevant Neighbourhood Plans and supporting information, to the independent Examiners: Nick McGurk for Fleggburgh Neighbourhood Plan and Andrew Ashcroft for the Lound area Neighbourhood Plan. The examinations were conducted via written representations during the end of 2021 and the start of 2022. The Examiners decided that public hearings would not be required.
- 1.5. Legislation directs that an Examiner considers whether:
 - a) the draft plan meets the [basic conditions of a Neighbourhood Development Plan](#);
 - b) the draft plan complies with the definition of a Neighbourhood Development Plan and the provisions that can be made by such a plan;
 - c) the area for referendum should extend beyond the neighbourhood area; and
 - d) the draft plan is compatible with the Convention rights.
- 1.6. The deadline for this report was before the meeting of July Planning Committee and so any comments from that Planning Committee will be relayed verbally at the Broads Authority meeting.

2. The Examiners' Reports

- 2.1. Both reports concluded that, subject to amendments (as set out in the report), the Plan under examination can proceed to referendum. The Examiners also concluded that the area of the referendum does not need to be extended beyond the two Neighbourhood Areas. The changes proposed by the Examiner seem reasonable and are useful. The two reports are here:
 - [Fleggburgh Neighbourhood Plan Examiner's Report](#)
 - [Lound with Ashby, Herringfleet and Somerleyton Examiner's Report](#)

3. Referendum

- 3.1. The referendum for the Fleggburgh Neighbourhood Plan was held on 16 June 2022. Here are the results:
 - Yes 198
 - No 28
 - Total valid votes 226
- 3.2. The referenda for the Lound with Ashby, Herringfleet and Somerleyton Neighbourhood Plan was held on 23 June 2022. Here are the results:
 - Yes 193

- No 17
- Total valid votes 210

4. Next steps

- 4.1. If both the Broads Authority and Great Yarmouth Borough Council (for Fleggburgh) and East Suffolk Council (for Lound area) make (adopt) the two Neighbourhood Plans, they become part of the Development Plan for the area. The policies have the same weight as Local Plan policies when making decisions.

5. Recommendation

- 5.1 It is recommended that the Broads Authority adopt the Fleggburgh Neighbourhood Plan and the Lound with Ashby, Herringfleet and Somerleyton Neighbourhood Plan.

Author: Natalie Beal

Date of report: 29 June 2022

Broads Authority

29 July 2022

Agenda item number 16

East Suffolk Affordable Housing SPD for endorsement

Report by Planning Policy Officer

Summary

East Suffolk Council has produced an Affordable Housing Supplementary Planning Document (SPD) which it has recently adopted. Given that the Broads Authority defers to/has regard to the affordable housing policies of our district councils, it seems prudent to endorse this SPD formally.

Recommendation

That Broads Authority endorses the East Suffolk Affordable Housing Supplementary Planning Document.

1. Introduction

- 1.1. The Local Plan for the Broads defers to/has regard to some policies of our districts in relation to retail, open space and affordable housing.
- 1.2. East Suffolk Council (ESC) has produced an Affordable Housing SPD. Given that the Broads Authority has regard to/defers to ESC's policy, it is prudent to endorse the SPD. In common with the other district councils, East Suffolk Council is the Housing Authority for the whole district, including that part in the Broads area.
- 1.3. Supplementary Planning Documents (SPD) elaborate on adopted policy and help the implementation of those policies. During their production, they need to be subject to public engagement/consultation on two occasions. They need to be screened for Strategic Environment Assessments (SEA) and Habitats Regulations Assessments (HRA). They are then adopted by the LPA. As the Broads Authority did not produce the SPD it cannot formally adopt it, but as it is of relevance to the Local Plan for the Broads, it is recommended that the Broads Authority endorse the SPD.
- 1.4. The rest of this report has been taken from the ESC committee report.
- 1.5. The Planning Committee considered the SPD at its meeting on 24 June 2022 and recommended that Broads Authority endorse it.

2. About the SPD

- 2.1. The Affordable Housing SPD supports the implementation of policies relating to affordable housing in the East Suffolk Council/Suffolk Coastal Local Plan and East Suffolk Council/Waveney Local Plan. The SPD provides guidance on the implementation of planning policies relating to affordable housing including in relation to types of affordable housing, identifying an appropriate mix of affordable housing, the design of affordable housing, legal agreements and carrying out local housing needs assessments.
- 2.2. The Affordable Housing SPD (Appendix 1) provides guidance on a range of topics including in relation to types of affordable housing, identifying an appropriate mix of affordable housing, the design of affordable housing, legal agreements and carrying out local housing needs assessments. The SPD also incorporates model Heads of Terms and Template Clauses for legal agreements relating to affordable housing. Guidance on First Homes and the Vacant Buildings Credit is included in the Affordable Housing SPD.
- 2.3. The Affordable Housing SPD does not create new policies but rather seeks to provide guidance that will help with the implementation of relevant policies in the Suffolk Coastal and Waveney Local Plans.
- 2.4. The Affordable Housing SPD has been prepared in accordance with the Town and Country Planning (Local Planning) (England) Regulations 2012 (as amended).
- 2.5. The Affordable Housing SPD was subject to two rounds of consultation during its preparation, the details of which are contained in the Consultation Statement (Appendix 3). The first was an initial consultation to inform the scope and content of the SPD. The initial consultation was carried out between 9 November and 21 December 2020. In total, 22 individuals and organisations responded to the consultation. Between them they made 194 comments. Virtual roundtable sessions were also held to inform the preparation of the Model Heads of Terms and Template Clauses. The responses received to the initial stage of consultation were used to inform preparation of a draft document which was subsequently subject to a public consultation. Summaries of the consultation responses, and how they were addressed in drafting the SPD, are contained in the Consultation Statement (Appendix 3).
- 2.6. The Draft Affordable Housing SPD consultation ran from 1 November until 13 December 2021. The consultation was advertised on the Council's website, as well as on social media. 4,069 emails and 583 letters were sent out at the start of the consultation to the consultees on the planning policy mailing list which includes town and parish councils, individuals and organisations, including those who were previously contacted or responded to the informal stage of the consultation. In total, 27 individuals and organisations responded to the consultation. Between them they made 111 comments. Changes have been made to address many of the comments received, where appropriate.
- 2.7. Under the Environmental Assessment of Plans and Programmes Regulations 2004, screening was carried out on the draft Affordable Housing SPD to determine whether a

full Strategic Environmental Assessment would be required. The screening concluded that this was not required. The final Strategic Environmental Assessment Screening Opinion is appended to this report (Appendix 5).

2.8. Habitat Regulations Assessment screening was also undertaken which concluded that implementation of the Affordable Housing SPD would not lead to likely significant effects on protected Habitat sites and that it is therefore not considered necessary to undertake an Appropriate Assessment. The final Habitat Regulations Assessment Screening Statement is appended to this report (Appendix 4).

2.9. Adoption of the Affordable Housing SPD will provide up to date guidance to assist with the implementation of the Council's Local Plan policies which relate to affordable housing.

Author: Natalie Beal

Date of report: 29 June 2022

Appendix 1: [Affordable Housing SPD \(2022\)](#)

Appendix 2: [Adoption Statement](#)

Appendix 3: [Consultation Statement](#)

Appendix 4: [Habitats Regulations Assessment Screening Report](#)

Appendix 5: [Strategic Environmental Assessment Screening](#)

Appendix 6: [Equality Impact Assessment Screening](#)

Broads Authority

29 July 2022

Agenda item number 17

Appointment of members to committees and other bodies

Report by Senior Governance Officer

Purpose

To seek approval for Broads Authority member appointments to committees and other bodies for the 2022/23 year.

Recommended decision

To confirm the Broads Authority member appointments for the 2022/23 year (until the Annual Meeting on 28 July 2023) to:

- (i) the Audit and Risk Committee; Navigation Committee, Planning Committee; Hearings Committee and Broads Local Access Forum (table 1) and
 - (ii) outside bodies (table 2).
-

1. Introduction

- 1.1. Members are appointed to committees and outside bodies for the forthcoming year at the Broads Authority's Annual Meeting in July. This year, the Authority is welcoming one new Secretary of State appointment. As previously agreed by the Authority, the co-opted members of the Navigation Committee to the Authority are Simon Sparrow and Nicky Talbot.
- 1.2. In accordance with the agreed procedure, members were invited to express their preferences, in advance of the Annual Meeting, for the committees and outside bodies on which they would like to serve. These preferences were reviewed by the Chairs' Group, taking into consideration the need for an appropriate balance of Local Authority and Secretary of State appointees, and a sufficient number of members, on each committee and outside body, and to minimise the potential for conflicts of interest.

2. Appointments to committees

- 2.1. Table 1 sets out the recommendations of the Chair's Group for member appointments to the Authority's committees in 2022/23.

Table 1

Recommended member appointments to committees - 2022/23

Committee	Members
Audit and Risk Committee At least 6 BA members, to include Chairs of BA and Navigation Committee	Chair of Broads Authority (tbc) Chair of Navigation Committee (Nicky Talbot) Matthew Bradbury Gail Harris Paul Hayden Tristram Hilborn Michael Scott Matthew Shardlow Fran Whymark
Navigation Committee 5 BA members and 8 co-opted members	BA members Harry Blathwayt Stephen Bolt Leslie Mogford Greg Munford Michael Scott Co-opted members Linda Aspland Mike Barnes Andy Hamilton Simon Sparrow Nicky Talbot Paul Thomas Alan Thomson Vacancy x 1
Planning Committee At least 11 BA members	Harry Blathwayt Stephen Bolt Nigel Brennan Bill Dickson Andrée Gee Tony Grayling Gail Harris Tim Jickells James Knight Leslie Mogford Vic Thomson Melanie Vigo di Gallidoro Fran Whymark

Committee	Members
Broads Local Access Forum 2 BA members	Harry Blathwayt Michael Scott
Hearings Committee (Chair of Audit and Risk Committee plus pool of 6 BA members)	Chair of Audit & Risk Committee Nigel Brennan Bill Dickson Gail Harris Matt Shardlow Nicky Talbot Melanie Vigo di Gallidoro

3. Appointments to outside bodies

- 3.1. Table 2 sets out the Chairs' Group recommendations for member appointments to outside bodies.
- 3.2. The Authority appoints Trustees to the How Hill Trust and Norfolk and Suffolk Broads Charitable Trust, and also appoints members to Broads Tourism and the Upper Thurne Working Group to maintain a watching brief. The Authority can also appoint up to half the total number of Trustees less one to the Whitlingham Charitable Trust. A new approach to this is proposed below for members to consider.
- 3.3. Members are recommended to read the [Guidance for Authority members appointed to outside bodies](#) on how best to manage potential conflicts of interest when appointed to an outside body.
- 3.4. Members are also reminded of the decision made by the Authority at its meeting on [30 April 2021](#), when it was agreed that the most appropriate way for members to report on their activities of the outside bodies to which they had been appointed was to submit a brief written report, once or twice a year and this would be included on the next Authority agenda. In addition to the report, it is expected that significant issues would be reported as and when they arise.

Whitlingham Charitable Trust

- 3.5. The Broads Authority, in partnership with the Colman family, has developed the Whitlingham Country Park which has become a well-loved and well used public open space. It is managed by the Whitlingham Charitable Trust. The Colman family and the Broads Authority are Members of the Trust and appoint Trustees as Directors of the Company.
- 3.6. The Broads Authority has appointed up to 4 Trustees in the past; these have been members of the Authority. For 25 years the Broads Authority provided the practical maintenance at the Country Park, under a Service Level Agreement. In 2018 the Board of Trustees decided on a different management model for the Country Park and in negotiating this the Broads Authority appointed members felt conflicted, therefore

further appointments to the Trustees were postponed until the management agreement at the Country Park was resolved.

- 3.7. A new Service Level Agreement with a third-party contractor is now in place at Whitlingham and the Broads Authority no longer leases the Barn.
- 3.8. The role of the Trustee is to act in the best interests of the charity and its beneficiaries. This involves reviewing the major strategic, business and operational risks facing the Charity and advise on the necessary steps needed to mitigate those risks. Trustees also agree plans and projects that restore or promotes the site as a space for public enjoyment, and oversee budgets and diligent use of charitable funds.
- 3.9. It is proposed that rather than appointing Members of the Authority to the Charitable Trust that an open recruitment process is used, on the same lines as those run for the Navigation Committee and the Broads Local Access Forum, specifically aimed at users and those with an interest in the governance and management of the Country Park. The Authority would advertise the opportunity through the Press and relevant organisations and then shortlist and interview candidates before appointing them to the Board. Likely candidates could include, for example, an employee of the Outdoor Activity Centre. The Broads Authority's Chief Executive would continue to represent the Authority at the WCT AGM in the Authority's capacity as a Member of the Trust, and report back on progress to Members. It is not envisaged that there would be any financial implications for the Broads Authority from the proposed arrangements.
- 3.10. It is proposed that the arrangements will be as follows:
 - BA will advertise; short-list and interview candidates and their appointment is recommended to the BA Board for approval (similar to process for Independent Person).
 - Interview panel – comprising the Chair & Vice-Chair of the Authority and one of the two members appointed to the Broads Local Access Forum.
- 3.11. The appointments to the Trust will be made on the following basis:
 - Trustees shall be appointed for not less than one and not more than three years.
 - A Trustee appointed by the BA may resign by giving notice in writing.
 - The Authority shall terminate the appointment of a Trustee in the following circumstances: fails to attend any meeting in one year; fails to declare an interest in any matter brought up at a meeting.
 - Trustees will provide the Authority with an annual report and report significant issues if and when they arise.

Table 2

Recommended appointments to outside bodies

Outside body	Recommended appointments
BFI Elected Members Forum	Matthew Bradbury Matthew Shardlow (reserve)
How Hill Trust	Tim Jickells

Outside body	Recommended appointments
Norfolk and Suffolk Broads Charitable Trust	Paul Hayden Nigel Brennan
Whitlingham Charitable Trust	See guidelines for recruitment
Broads Tourism	Paul Hayden
Upper Thurne Working Group	Harry Blathwayt Stephen Bolt (reserve)

Other appointments

- 3.12. The Authority's Chair represents the organisation at meetings of the 15 National Parks.
- 3.13. The Authority has a lead member for safety in line with the issue's critical importance and the requirements of the Port Marine Safety Code. The Chair of the Navigation Committee fulfils this role.
- 3.14. The Chair and Vice-Chair of the Planning Committee share the specific responsibilities as member appointees to the Greater Norwich Development Partnership, Norfolk Duty to Cooperate - Member Forum and Norfolk Strategic Framework.
- 3.15. As agreed at the 2021 annual meeting, membership of the Heritage Asset Review Group (HARG) was extended to all members to allow the whole membership to be informed and engaged in cultural heritage matters. The purpose of this group is to advise on cultural heritage, including historic buildings and Conservation Areas, prior to any matters going to committee for consideration.

Author: Sara Utting

Date of report: 20 July 2022

Broads Authority

29 July 2022

Agenda item number 18

Amendment to “Scheme of powers delegated to the Chief Executive and other authorised officers” to include planning enforcement matters

Report by Senior Governance Officer

Summary

The need to clarify the position regarding the handling of planning enforcement matters has come to light. Amendments to the “Scheme of powers delegated to the Chief Executive and other authorised officers” are proposed to address this.

Recommendation

To adopt the proposed changes to the planning section of the “Scheme of powers delegated to the Chief Executive and other authorised officers”.

1. Introduction

- 1.1. In 2021 the Broads Authority reviewed its scheme of powers delegated to officers as a [document](#) entitled “Scheme of Powers delegated to Chief Executive and other authorised officers”. This was approved by the Authority on 19 March 2021. The revised scheme has been implemented following its adoption.
- 1.2. The seven principles of public life apply to anyone who works as a public office-holder. This includes people who are elected or appointed to public office, both nationally and locally, and as such applies to Authority members and officers. The overarching principles were first set out by Lord Nolan in 1995 in the Government’s First Report on Standards in Public Life. They were reasserted and refined in subsequent reports of the Committee on Standards in Public Life, most recently the Local Government Ethical Standards Report published in 2019. These principles are:
 - Selflessness: holders of public office should act solely in terms of the public interest.
 - Integrity: holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

- Objectivity: holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.
 - Accountability: holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.
 - Openness: holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.
 - Honesty: holders of public office should be truthful.
 - Leadership: holders of public office should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs.
- 1.3. Section 27 of the Localism Act 2011 (as amended) requires local planning authorities to promote and maintain high standards of conduct and adopt policies which should reflect these principles.

2. Dealing with planning breaches in the Broads

- 2.1. The [Local Enforcement Plan](#) explains the planning enforcement process and how it works in the Broads Authority executive area. It is a guide for those who may be affected by breaches of planning control. The standard process is explained in section 5 of the Local Enforcement Plan.
- 2.2. The standard process includes the following steps:
- Checking the breach
 - Initial investigation and site visit
 - Following the site visit
 - Submitting a retrospective planning application
 - Taking formal enforcement action
- 2.3. In the step “Following the site visit”, there are two scenarios. If it is clear that there is no planning breach, or that the development is permitted development or has planning permission, the case will be closed. If a planning breach is found, the process continues.
- 2.4. In other words, officers consider that an investigation is complete when one of the following points has been reached:
1. the investigation identifies that no breach of planning control has occurred or that due to the passage of time that no action can be taken;
 2. an alleged breach of planning has been identified but then resolved by negotiation;

3. a planning application or other form of application has been submitted and approved following the investigation;
 4. a breach of planning control has been identified, including when an application has been requested but not submitted, and it is not considered expedient to take formal action; or
 5. formal action has been taken through taking enforcement action.
- 2.5. The proposed change for the scheme of delegation applies to point 4 and 5, when a breach of planning control has been identified.
- 2.6. The other situations listed in 2.3 do not apply, as:
- Point 1 and 2 refers to situations where there is no breach of planning. So, there would not be a decision to make about the need to take enforcement action.
 - It is noted that Point 1 covers the situation of an investigation carried out as a result of a malicious or spurious complaint.
 - Point 3 is covered under the current scheme of delegation, as there is no delegation to officers for planning applications where any Authority member or Authority officer is involved in the application.

3. Proposed change in the scheme of delegation

- 3.1. There is a provision in section (37)(ix) of the scheme of delegation, common to many Local Planning Authorities, to require that where any Authority member or Authority officer is involved in a planning application then that application must be determined by the Planning Committee. The purpose of this provision is to ensure transparency and probity of decision-taking.
- 3.2. The term “involved” is already used in the scheme of delegation in section (37)(ix). What is meant by “involved” is somebody with either:
- Disclosable Pecuniary Interests, which include business, trade, profession, contract and wider financial interests such as land, payments, securities, shares etc;
 - If a spouse or civil partner has interests which would be considered Disclosable Pecuniary Interests;
 - A personal interest which is likely to be seen as prejudicing their impartiality or ability to meet the principles of public life.
- 3.3. It has become apparent that there is no equivalent provision relating to enforcement matters where either a member of the Authority or officer employed by the Authority is involved. More precisely, this applies to cases where a breach of planning control has been identified, when it is considered whether it is expedient to take formal action. This omission could result in there being a perception of favourable treatment being shown, where either a member of the Authority or officer employed by the Authority is

involved. There is currently no mechanism by which a third party can assess how any decision was reached, and for this information to be made public.

- 3.4. A report was presented to the Broads Authority in May 2022 with a proposal to include the following wording in the scheme of delegation:

“The determination of enforcement cases is considered to fall within the delegation scheme and will be undertaken by officers, unless any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved in the case.”

- 3.5. At its meeting on 13 May 2022, the Broads Authority requested that the wording above is amended, and that it gets checked that the proposal is legal. The proposed amended wording is included at section 3.7. The check on the proposal being legal is included at section 3.8.

- 3.6. It is the case that other Local Planning Authorities include such provisions in their scheme of delegations, such as:

- 3.6.1. At Pembrokeshire Coast National Park, it says that every enforcement case is delegated unless:

- the case relates to a Member of the Authority, or a Member of his /her immediate family or a Member who has left the Authority less than twelve months prior to the commencement of the investigation or
- the case relates to a site in which an officer employed by the Authority has an interest.

- 3.6.2. At Dartmoor National Park Authority, it says that matters are delegated to officers unless: *“the application or other matter (not being a Lawful Development Certificate) directly concerns the Authority, a Member or Officer of the Authority or any person living in the same household as a Member or Officer of the Authority”*.

- 3.7. Officers looked at alternatives for the wording, and the revised proposal presented to the Planning Committee on 24 June was:

“The determination of enforcement cases is considered to fall within the delegation scheme and will be undertaken by officers, unless any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved in a breach of planning control.”

- 3.8. The legal view on amending the scheme of delegation as proposed was that the solicitor was “comfortable with the wording proposed, and consider that, as a public body, the Broads Authority should be open and honest regarding decisions and processes”. This captures a position where a member or officer is involved, in the same manner as the way planning applications are dealt with. Members and officers need to be conscious of their roles within the Authority and the perception of the public.

- 3.9. At the meeting on 24 June, the Planning Committee unanimously supported the proposals subject to the insertion of the word “material” so that the wording would read “.... is involved in a material breach of planning control”. The solicitor was present at the meeting and confirmed he had no issues with this amendment.
- 3.10. The amended scheme of delegation in track change is available at Appendix 1.
- 3.11. At the meeting on 24 June, the Planning Committee also agreed to delegate authority to the Director of Strategic Services to make the necessary changes to the Local Enforcement Plan.

4. Risk implications

- 4.1. There is a risk that without this amendment there may be a perception of impropriety and the consequent reputational damage. It is in the public interest for the Broads Authority as a local planning authority to have effective delegation arrangements in place.
- 4.2. The Authority’s Monitoring Officer has been consulted and has no objections to amending the Scheme of Powers delegated to the Chief Executive and other authorised officers as proposed.

Author: Sara Utting

Date of report: 13 July 2022

Appendix 1 – Proposed updated Scheme of Powers delegated to the Chief Executive and other authorised officers

Scheme of powers delegated to Chief Executive and other authorised officers

March 2021

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1. Introduction

- 1.1 The members of the Broads Authority are responsible for setting and monitoring the strategies, policies and financial guidelines of the Authority, whereas the officers are responsible for its day-to-day operation, and for providing advice to members.
- 1.2 Members have a right to make sure the decisions for which they are statutorily responsible and accountable are implemented by officers in a timely and efficient manner. The purpose of the 'Scheme of powers delegated to Chief Executive and other authorised officers' ('the Scheme') is to make sure that officers have the powers to make decisions and take appropriate action within the guidelines laid down.

2. General powers of all officers

- 2.1 The exercise of the delegated powers set out in the Scheme are subject to the following conditions.
 - a. The delegated powers shall at all times be exercised in accordance with:
 - (i) the statutory requirements of the Norfolk and Suffolk Broads Act 1988 and the Broads Authority Act 2009.
 - (ii) the Authority's strategies, policies and priorities as set out in the Broads Plan, guiding strategies, Broads Local Plan, Annual Business Plan and other relevant documents adopted by the Authority or its committees.
 - (iii) the Authority's Constitution, Standing Orders, Financial Regulations and approved budgets.
 - (iv) the law.
 - b. An officer shall not use a delegated power in any particular case if the matter appears to that officer to involve any matters of public controversy, questions of policy not yet decided by the Authority or its committees, or a significant change from established practice.
 - c. Where any matter involves considerations not within the professional or technical competence of the relevant officer, that officer shall seek appropriate advice from another officer or adviser before deciding what action, if any, to take.
 - d. Any power conferred upon the Chief Executive, including any power to act as the Proper Officer, may be exercised by another officer specifically nominated in writing by the Chief Executive. Details of the officers who have existing authorisation to exercise powers on behalf of the Chief Executive are set out in Section 4.
 - e. The Authority or a committee may request that action taken by an officer or officers under delegated powers be reported to it periodically.

- f. Failure to carry out the consultations in Table 2(a)(5) and Table 2(a) (47) of the powers delegated to the Chief Executive and paragraph (5.7) of the powers delegated to the Solicitor to the Authority (relating to cases of urgency or emergency) will not invalidate the exercise of the delegated power.
- g. The decision of the Chief Executive, in consultation with the Monitoring Officer, as to the scope and interpretation of these delegated powers shall be final.
- h. In accordance with the Openness of Local Government Bodies Regulations 2014, a decision-making officer must produce a written record¹ for any decision taken that has been delegated to them:
 - i. under a specific express authorisation, or
 - ii. under a general authorisation to officers to take such decisions and the effect of the decision is to:
 - grant a permission or licence;
 - affect the rights of an individual; or
 - award a contract or incur expenditure over £25,000.

The written record must be produced as soon as reasonably practicable after the decision-making officer has made the decision, and must contain the following information:

- iii. The date the decision was taken;
- iv. A record of the decision taken, along with the reasons for the decision;
- v. Details of alternative options, if any, considered and rejected; and
- vi. Where the decision is made under specific express authorisation, the name of any member of the Authority who has declared a conflict of interest in relation to the decision.

If there is a separate statutory requirement to record the decision, which includes the date and reasons for the decision, then this will be sufficient to satisfy the above requirement.

3. Proper Officers

- 3.1 The law makes provision for certain officers to be designated as the Proper Officer to carry out particular functions contained within various Acts of Parliament. The Authority's Proper Officer provisions are in Table 1(a) to (c).

¹ [Transparency \(broads-authority.gov.uk\)](https://transparency.broads-authority.gov.uk)

- 3.2 If the designated Proper Officer, not being the Chief Executive, is not available to exercise the function, then any officer authorised in writing by the Chief Executive will be entitled to do so.

Table 1

Proper Officer provisions

1(a) The Norfolk and Suffolk Broads Act 1988

Legislation	Provision	Proper Officer
Schedule 1, paragraph 2 (6)	Receipt of notice of resignation.	Chief Executive
Schedule 1, paragraph 2 (9)	Publication of notice of any appointment to the Authority, or ending of such an appointment.	Chief Executive
Schedule 1, paragraph 4 (4)	Signature of summons to attend meeting.	Chief Executive
Schedule 1, paragraph 4 (5)	Receipt of notices regarding address to which summons to meetings to be sent.	Chief Executive
Schedule 1, paragraph 5 (11)	Convening of meeting where a casual vacancy in the office of Chair or Vice-Chair is to be filled.	Chief Executive
Schedule 4, paragraph 2 (3)	Receipt of notice of resignation from the Navigation Committee.	Chief Executive
Schedule 4, paragraph 2 (4)	Publication of notice of appointments to the Navigation Committee, and of the ending of any such appointment.	Chief Executive
Schedule 5, paragraph 13 (8)	Receipt of objections to proposals to close parts of waterways for nature conservation purposes.	Chief Executive

1(b) Local Government Act 1972

Legislation	Provision	Proper Officer
Section 100 B (2)	Circulation of reports and agendas and the exclusion of 'exempt' items.	Chief Executive

Legislation	Provision	Proper Officer
Section 100 B (7) (c)	Decisions on supply of committee papers (and any other documents supplied to members in connection with the agenda items) to the press.	Chief Executive
Section 100 C (2)	Summaries of otherwise 'exempt' minutes.	Chief Executive
Section 100 D (1) (a)	Compilation of list of background papers.	The officer or advisor in whose name the report is designated.
Section 100 D (5) (a)	Identification of background papers.	The officer or advisor in whose name the report is designated.
Section 100 F (2)	Identification of exempt information not available to all members.	Chief Executive
Section 115 (2)	Receipt of money due from officers in connection with their office.	Chief Financial Officer
Section 225 (1)	Deposit of documents.	Chief Executive
Section 229 (5)	Certification of photographic copies of documents (relating to legal proceedings).	Chief Executive
Section 234	Signature of any notice, order or other document given, made or issued by the Authority.	The officer responsible for the exercise of the function which is the subject of the decision in question (if no such person, then the Chief Executive)
Sections 236 and 238	Certification of byelaws.	Chief Executive

1(c) Other legislation

Legislation	Provision	Proper Officer
Listed Buildings Act 1990, Section 2	Receipt on deposit of lists of buildings of special architectural or historical interest.	Chief Executive
Local Government Act 1974, Section 30 (5)	Giving notice of reports received by the Authority from the Local Ombudsman.	Chief Executive
Local Government (Miscellaneous Provisions) Act 1976, Section 41	Certifying copies of resolutions, orders, reports and minutes of the Authority.	Chief Executive
Localism Act 2011, Section 33	Granting dispensations from Section 31(4)	Monitoring Officer

4. Powers delegated to Chief Executive and other authorised officers

- 4.1 The exercise of any of the delegated powers specified in Table 2 (a) to (j) below is subject to the conditions set out in this Scheme. Where the Scheme allows for the exercise of powers by Directors, such power relates only to functions for which the particular Director is responsible. In all cases, the Chief Executive retains the power to perform the delegated powers.

Table 2

Powers delegated to Chief Executive and other authorised officers

2(a) General management and administration

Powers delegated to Chief Executive	Other authorised officers
(1) To act as the Head of Paid Service under Section 4 of the Local Government and Housing Act 1989.	Retained by Chief Executive
(2) To undertake the day-to-day management and control of the Authority, its officers, premises and services to give effect to the strategies, policies and priorities of the Authority as set out in the documents listed at (2.1)(a)(ii) of this Scheme.	Retained by Chief Executive

Powers delegated to Chief Executive	Other authorised officers
(3) To authorise any action necessary to implement the documents listed at (2.1)(a)(ii) , and for this purpose to incur expenditure not exceeding the limits provided for in Standing Orders and Financial Regulations.	Directors
(4) To authorise any action necessary to give effect to any decision of the Authority or its committees.	Directors or Chief Financial Officer
(5) In cases of urgency or emergency, to take any appropriate action (if possible, in consultation with the Chair, or in the absence of the Chair with the Vice-Chair), including the institution of legal proceedings, to protect the position of the Authority. In such cases, the Chief Executive will report any action taken to the Authority.	Directors or Chief Financial Officer
(6) To take appropriate action to preserve the Authority's position pending the scrutiny by the Authority of local and personal Parliamentary Bills, statutory orders and instruments or any other proposal, plan, scheme or other matter affecting the interests of the Broads.	Directors or Chief Financial Officer
(7) To make sure all expenditure is monitored regularly against approved budgets, and any significant over expenditures are reported to the Authority or any appropriate committee.	Chief Financial Officer

2(b) Finance and audit matters

Powers delegated to Chief Executive	Other authorised officers
(8) To be responsible for regulating and controlling the Authority's financial resources to achieve its objectives.	Retained by Chief Executive
(9) To transfer expenditure between budget heads, provided the action taken complies with Financial Regulations, is consistent with the Authority's policy	Directors, in consultation with Chief Financial Officer

Powers delegated to Chief Executive	Other authorised officers
and does not conflict with any decisions taken by the Authority or any of its committees.	
(10) To manage the Authority's insurances.	Chief Financial Officer
(11) To make sure arrangements are in place to pay all sums to creditors.	Chief Financial Officer
(12) To approve the Selective Tendering standing list of contractors to be invited to submit tenders.	Directors and Chief Financial Officer

2(c) Personnel matters

Powers delegated to Chief Executive	Other authorised officers
(13) To determine the Authority's staffing requirements and organisational structure, including amendments to its staff establishment.	Retained by Chief Executive
(14) To determine matters relating to the remuneration and conditions of service of all employees in accordance with the national conditions of service and the Authority's Scheme of Local Conditions of Service.	Management Team – in agreement between Directors and Chief Financial Officer
(15) To adopt local agreements in respect of conditions of service where there are no unresolved objections from trade unions or members of staff.	Management Team – in agreement between Directors and Chief Financial Officer
(16) (a) To appoint staff, subject to such appointments being made in accordance with the Business Plan and subject to sufficient funding being available in the appropriate budget. (b) If the appointment is to a Director position, to consult with the Chair of the Authority and any other appropriate committee chair.	In respect of (a), Directors in consultation with Head of Human Resources In respect of (b), retained by Chief Executive

Powers delegated to Chief Executive	Other authorised officers
(17) To determine politically restricted posts in accordance with the provisions of the Local Government and Housing Act 1989 s2.	Management Team – in agreement between Directors and Chief Financial Officer
(18) To appoint the Broads navigation officer and any deputy (after consultation with the Navigation Committee) in accordance with s10(7) of the Norfolk and Suffolk Broads Act 1988.	Retained by Chief Executive
(19) To determine matters concerned with employee relations generally within the Authority, including the recognition of appropriate trade unions and the establishment of appropriate consultative and negotiating processes.	Management Team – in agreement between Directors and Chief Financial Officer
(20) To determine health and safety matters.	Director of Operations
(21) To determine all matters relating to the employment and management of Authority officers, including but not limited to those relating to appointment (in accordance with C (16) above), and terms and conditions of employment, discipline and dismissal, in accordance with the Authority's policies and procedures.	Directors or Chief Financial Officer or Head of Human Resources
(22) In disciplinary cases involving officers, to convene an Appeals Panel to hear and determine appeals in relation to disciplinary, grievance and other personnel-related matters.	Directors or Chief Financial Officer or Monitoring Officer
(23) In disciplinary cases involving a Director, to be the Chair of the disciplinary hearing, and to establish a Member Appeals Panel of three members.	Monitoring Officer and Head of Human Resources
(24) To extend an employee's period of sick leave on full pay or half pay for a period not exceeding twelve months.	Management Team – in agreement between Directors and Chief Financial Officer

Powers delegated to Chief Executive	Other authorised officers
(25) To reimburse the costs of damage to an employee's personal property up to a maximum of £5,000 in any one case, provided the Chief Executive is satisfied that the damage was caused as a result of the employee pursuing Authority business.	Chief Executive, in consultation with the Head of HR and Directors
(26) To authorise the payment of any ex-gratia payments or honoraria to an employee up to a maximum of £5,000.	Chief Executive, in consultation with the Head of HR and Directors
(27) To authorise the payment of any severance or settlement payments to a former employee up to a maximum of £5,000.	Management Team – in agreement between Directors and Chief Financial Officer
(28) To exercise the discretions as set out in paragraphs 3 (where there are no financial implications for the Authority), 6, 7, 10 and 11 of the Authority's Local Pension Scheme Policy Statement.	Management Team – in agreement between Directors and Chief Financial Officer, in consultation with Head of Human Resources

2(d) Land

Powers delegated to Chief Executive	Other authorised officers
(29) To approve the acquisition by the Authority of: <ul style="list-style-type: none"> (i) the leasehold interest in property for any term to an annual rent not exceeding £25,000; (ii) the freehold interest in property at a price not exceeding £75,000. 	Management Team – in agreement between Directors and Chief Financial Officer
(30) To approve increases in rent not exceeding £20,000 per annum.	Management Team – in agreement between Directors and Chief Financial Officer

Powers delegated to Chief Executive	Other authorised officers
(31) To enter into permissive path agreements and access agreements.	Head of Construction, Maintenance & Ecology
(32) After taking appropriate advice, to authorise and approve the granting, securing or variation of leases or licences, wayleaves, easements and highway dedications over the Authority's land.	Management Team – in agreement between Directors and Chief Financial Officer
(33) To give written notice proposing to seek permission for Authority development or the development of land vested in the Authority which it does not propose to carry out itself, in accordance with the Town and Country Planning General Regulations 1992.	Director of Strategic Services or Head of Planning
(34) To authorise named officers to enter land (including buildings) for the purpose of surveying, investigation, prosecution or enforcement in connection with any of the Authority's functions.	Directors
(35) To authorise the disposal of land and property to a maximum value of £25,000, in accordance with advice from the Authority's Property Advisers.	Management Team – in agreement between Directors and Chief Financial Officer
(36) To authorise maintenance works on Authority owned, leased or rented land up to a ceiling figure of £10,000 or within any budget provision made for such works (whichever is higher).	Directors

2(e) Planning and heritage

Note: Where reference is made to 'Planning Team', it includes the following roles: Planning Policy Officer, Senior Planning Officer, Planning Officer, Planning Assistant, Historic Environment Manager, Planning Officer (Heritage), Planning Officer (Compliance and Implementation), and Planning administration team.

Powers delegated to Chief Executive	Other authorised officers
<p>(37) All planning applications² are considered to fall within the delegation scheme and will be determined by officers, unless:</p> <ul style="list-style-type: none">(i) it is for a major development as defined in the Town and Country Planning (Development Management Procedure) (England) Order 2015;(ii) the application represents a departure from the development plan policies, including the Broads Local Plan and any relevant policy adopted by the Authority, and it is proposed to grant planning permission;(iii) objections are received from any statutory consultee (excluding parish councils) in respect of any proposed development within the 21-day period for consultation, and it is proposed to grant planning permission;(iv) representations are received in writing from parish councils in respect of any proposed development within the 21-day period for consultation where these raise material planning considerations of significant weight;(v) representations are received in writing from other persons in respect of any proposed development within the 21-day period for consultation where these raise material planning considerations of significant weight;	Director of Strategic Services or Head of Planning or Senior Planning Officer

² The applications and notification shall include planning permission, approval of reserved matters, advertisement consent, listed building consent, conservation area consent submitted under the Town and Country Planning (General Permitted Development) Order 1995 and consent under the Hazardous Substances regulations. ©

Powers delegated to Chief Executive	Other authorised officers
<p>(vi) any member of the Authority requests, within 21 days of receipt of the schedule of planning applications, that the application is placed before the Planning Committee for a decision, and provides appropriate planning reasons in writing;</p> <p>(vii) the Ward member of the relevant District Council requests, within 21 days of receipt of the schedule of planning applications, that the application is placed before the Planning Committee for a decision, and provides appropriate planning reasons in writing;</p> <p>(viii) the Director of Strategic Services considers the matter ought more appropriately to be referred to the Planning Committee for a decision;</p> <p>(ix) any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved³ in the application.</p>	
<p>(38) In respect of planning applications:</p> <p>(i) to sign and issue the formal decision notices on planning matters that have been before the Planning Committee or determined under delegated powers;</p> <p>(ii) to impose detailed conditions on planning permissions granted by the Authority (including deemed permissions);</p> <p>(iii) to determine the appropriate grounds where permission is either refused or approved;</p> <p>(iv) to refuse a planning application, if within six months of any decision to enter into a Section 106</p>	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>

³ Involvement in this context means somebody with either:
Disclosable Pecuniary Interests, which include business, trade, profession, contract and wider financial interests such as land, payments, securities, shares etc;
If a spouse or civil partner has interests which would be considered Disclosable Pecuniary Interests;
A personal interest which is likely to be seen as prejudicing their impartiality or ability to meet the principles of public life.

Powers delegated to Chief Executive	Other authorised officers
<p>Agreement by Committee that Agreement has not been signed;</p> <p>(v) to settle the terms of Section 106 Agreements required in connection with planning applications, including amendments to existing Section 106 agreements.</p>	
<p>(39) To approve details submitted in accordance with a condition of a planning consent.</p>	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>
<p>(40) To determine reasons for decisions.</p>	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>
<p>(41) To formally discharge planning conditions upon compliance.</p>	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>
<p>(42) In respect of non-material amendments to planning applications:</p> <p>(i) to define in individual cases what constitutes a non-material amendment; and</p> <p>(ii) to determine applications for non-material amendments except in cases that fall within paragraph 37 (ix) of this scheme.</p>	<p>In respect of (i), Head of Planning or member of Planning Team</p> <p>In respect of (ii), Director of Strategic Services or Head of Planning or Senior Planning Officer</p>
<p>(43) In respect of Prior Approval applications, to exercise the power available to the Authority with regard to the siting, design and external appearance and all other matters.</p>	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>
<p>(44) To determine which planning applications should be referred to the Navigation Committee for consultation, in accordance with Section 9 (6) (a) (iv) of the Norfolk and Suffolk Broads Act 1988.</p>	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>

Powers delegated to Chief Executive	Other authorised officers
<p>(45) In respect of applications for a Lawful Development Certificate (Existing or Proposed):</p> <ul style="list-style-type: none"> (i) to consider and determine the application on the facts presented, subject to consultation with the Authority's solicitor in complex cases or where the evidence is not clear; and (ii) to sign and issue the formal decision. 	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>
<p><u>(46) The determination of enforcement cases is considered to fall within the delegation scheme and will be undertaken by officers, unless any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved⁴ in a material breach of planning control.</u></p>	<p><u>Director of Strategic Services or Head of Planning or Senior Planning Officer</u></p>
<p>(46)(47) _____ To serve Breach of Condition Notices, Planning Contravention Notices, Section 330 Notices and Section 215 Notices.</p>	<p>Director of Strategic Services or Head of Planning or Planning Officer (Compliance and Implementation)</p>
<p>(47)(48) _____ In cases of urgency and subject to consultation (if possible) with the Chair, or in the absence of the Chair the Vice-Chair, of the Planning Committee:</p> <ul style="list-style-type: none"> (i) to serve Building Preservation Notices; (ii) to issue Listed Building Enforcement Notices and Conservation Area Enforcement Notices; (iii) to issue Enforcement Notices, Stop Notices and Temporary Stop Notices; 	<p>Director of Strategic Services, or:</p> <ul style="list-style-type: none"> in respect of (i) and (ii), Historic Environment Manager or Head of Planning; in respect of (iii) and (iv), Head of Planning

⁴ Involved in this context means somebody with either: Disclosable Pecuniary Interests, which include business, trade, profession, contract and wider financial interests such as land, payments, securities, shares etc; If a spouse or civil partner has interests which would be considered Disclosable Pecuniary Interests; A personal interest which is likely to be seen as prejudicing their impartiality or ability to meet the principles of public life.

Powers delegated to Chief Executive	Other authorised officers
(iv) to take enforcement action in respect of unauthorised advertisements.	
(48) (49) In respect of Conservation Areas: (i) to agree the scope of a Conservation Area reappraisal (existing) or appraisal (new) with the relevant District Council; (ii) to undertake an assessment of an existing Conservation Area and prepare a draft reappraisal for consultation; and (iii) to identify areas suitable for Conservation Area designation and prepare a draft appraisal for consultation.	Director of Strategic Services or Head of Planning or Historic Environment Manager
(49) (50) In respect of Tree Preservation Orders: (i) to make and serve Tree Preservation Orders; (ii) to confirm Tree Preservation Orders where no objection in writing to the provisional Order has been received.	Director of Strategic Services or Head of Planning or Historic Environment Manager
(50) (51) To deal with applications to lop, top and fell trees in Conservation Areas; and To determine applications to lop, top or fell trees within Tree Preservation Orders or Groups.	Director of Strategic Services or Head of Planning or Historic Environment Manager
(51) (52) To implement the Hedgerow Regulations 1997 in authorising rights of entry, administrative consultation arrangements and the use of outside assistance.	Director of Strategic Services or Head of Planning or Historic Environment Manager
(52) (53) To comment on non-controversial felling licence applications and broadleaved woodland grant schemes.	Director of Strategic Services or Head of Planning or Historic Environment Manager
(53) (54) To respond to consultations from the Forestry Commission on applications for grants and	Director of Strategic Services or

Powers delegated to Chief Executive	Other authorised officers
Forestry Grant Schemes in relation to areas up to 10 hectares.	Head of Planning or Historic Environment Manager
(54) (55) To give observations in respect of development by other authorities, government departments and statutory undertakers, subject to consideration by the Planning Committee of those applications that have serious implications for the Broads.	Director of Strategic Services or Head of Planning or Senior Planning Officer or Historic Environment Manager
(55) (56) To submit observations on environmental issues and to lodge holding objections in respect of applications for Goods Vehicle Operators Licences.	Director of Strategic Services or Historic Environment Manager or Head of Planning
(56) (57) To reply to consultation on certified sites for camping and caravanning and for caravan and tent rally sites.	Director of Strategic Services or Head of Planning or member of Planning Team
(57) (58) To determine whether an environmental impact assessment is required, and to agree the scope of any environmental statement under the Environmental Impact Regulations 2017.	Director of Strategic Services or Head of Planning or Senior Planning Officer
(58) (59) To determine whether applications are likely to have a significant effect on a European Site, following consultation with Natural England, under the terms of the Conservation (Natural Habitats Etc) Regulations 1994.	Director of Strategic Services or Head of Planning, in consultation with Environment Policy Adviser
(59) (60) To respond to consultations on planning applications in respect of land outside the Authority's Executive Area, subject to consideration by the Planning Committee of those applications that have serious implications for the Broads.	Director of Strategic Services or Head of Planning or Senior Planning Officer
(60) (61) In respect of applications that are located across the boundary of the Authority's area and partly in the area of the adjacent LPA:	Head of Planning or member of Planning Team

Powers delegated to Chief Executive	Other authorised officers
<ul style="list-style-type: none"> (i) to consider and decide whether the application should be dealt with by one or both LPAs; and (ii) to delegate to the adjacent LPA where appropriate; or (iii) to determine the applications on behalf of both LPAs. 	
(61) (62) To fulfil the Authority's role as a Competent Authority with regard to consideration of development proposals affecting Special Protection Areas and Special Areas of Conservation in the Broads, including the determination of Appropriate Assessments.	Director of Strategic Services or Head of Planning, in consultation with Environment Policy Adviser
(62) (63) To make recommendations to Historic England on buildings worthy of inclusion on the national list of buildings of historical or special interest.	Director of Strategic Services or Head of Planning or Historic Environment Manager
(63) (64) To respond to consultations on planning policy documents in respect of land outside the Authority's Executive Area, subject to consideration by the Planning Committee of those documents that have serious implications for the Broads.	Director of Strategic Services or Head of Planning or Planning Policy Officer

2(f) Recreation and tourism

Powers delegated to Chief Executive	Other authorised officers
(64) (65) To exercise the powers and duties of the Authority in accordance with the overall policy determined by the Authority in relation to the following matters: <ul style="list-style-type: none"> (i) tourism, including interpretation, information and associated visitor services; (ii) common land; (iii) access to open country; 	<p>In respect of (i), Head of Communications.</p> <p>In respect of (ii), (iii), (iv), (vi), (vii) and (viii), Head of Ranger Services.</p> <p>In respect of (v), (vi) and (xi), Head of Construction, Maintenance & Ecology</p>

Powers delegated to Chief Executive	Other authorised officers
<ul style="list-style-type: none"> (iv) open spaces; (v) caravan, camping and picnic sites; (vi) recreation provision and associated facilities, including car parks and public toilets; (vii) country parks; (viii) public paths (except where delegated to the Planning Committee); (ix) the provision of accommodation, meals, refreshments, parking places and toilets; (x) environmental education; (xi) staithes. 	<p>and Waterways & Recreation Officer.</p> <p>In respect of (x), Education Officer.</p>
<p>(65)(66) _____ To confirm orders creating, diverting, extinguishing or downgrading public paths in respect of which there is no unresolved objection.</p>	<p>For Orders not made under the Town and Country Planning Act, Head of Construction, Maintenance & Ecology or Waterways & Recreation Officer.</p> <p>For Orders made under the Town and Country Planning Act only, Director of Strategic Services or Head of Planning.</p>
<p>(66)(67) _____ To respond to consultations from other public authorities on proposals to create, divert, extinguish or downgrade public rights of way.</p>	<p>Head of Construction, Maintenance & Ecology and Waterways & Recreation Officer.</p>

2(g) Conservation

Powers delegated to Chief Executive	Other authorised officers
<p>(67)(68) _____ To exercise the powers and duties of the Authority in accordance with the overall policies</p>	<p>In respect of (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii), Environment Policy Adviser.</p>

Powers delegated to Chief Executive	Other authorised officers
<p>determined by the Authority in relation to the following matters:</p> <ul style="list-style-type: none"> (i) responding to notifications of operations within the Broads under Section 5(2) of the Norfolk and Suffolk Broads Act 1988; (ii) nature reserves; (iii) land drainage (including the preparation and review of a code of practice for drainage works); (iv) water quality; (v) responding to consultations on proposals to discharge trade and sewage effluent; (vi) responding to notifications on the making of farm capital grants; (vii) nature conservation (except where other provision is made in this scheme), including woodland and fen management, grazing marshes, research, site management and grant aid for conservation purposes; and (viii) the designation of areas of natural beauty under Section 4 of the Norfolk and Suffolk Broads Act 1988. 	<p>In respect of (v), Head of Construction, Maintenance & Ecology and Waterways & Recreation Officer.</p> <p>In respect of (vii), Environment & Design Supervisor.</p>
<p>(68)(69) To respond to consultations under Section 36 of the Control of Pollution Act 1974.</p>	<p>Head of Construction, Maintenance & Ecology or Environment Policy Adviser.</p>
<p>(69)(70) To enter into management agreements under Section 39 of the Wildlife and Countryside Act 1981 up to £20,000 for the duration of the lease agreement, limited to a period of 25 years.</p>	<p>Environment Policy Adviser or Environment & Design Supervisor</p>
<p>(70)(71) To make holding objections to the making of farm capital grants.</p>	<p>Environment Policy Adviser</p>
<p>(71)(72) To make representations to the Environment Agency following notification of applications for</p>	<p>Director of Operations or Head of Construction, Maintenance & Ecology or Environment Policy Adviser</p>

Powers delegated to Chief Executive	Other authorised officers
significant discharges under Section 36 of the Control of Pollution Act 1974.	
(72) (73) To make written representation on applications received under the Water Resources (Licences) (Amendment) Regulations 1989.	Head of Construction, Maintenance & Ecology or Environment Policy Adviser
(73) (74) To fulfil the Authority's role as a Competent Authority with regard to consideration of proposed works affecting Special Protection Areas, Special Areas of Conservation and stipulated species in the Broads, including the determination of Appropriate Assessments.	Environment Policy Adviser or Ecology & Design Supervisor

2(h) Navigation

Powers delegated to Chief Executive	Other authorised officers
<p>(74)(75) In respect of the Norfolk and Suffolk Broads Act 1988 (as amended): To exercise the following powers and duties of the Authority, in accordance with the overall policy determined by the Authority in relation to such matters and, where appropriate, in consultation with the Navigation Committee:</p> <ul style="list-style-type: none"> (i) the maintenance and improvement of the navigation area; (ii) the provision of moorings and other navigational facilities; (iii) the closure of waterways (other than for nature conservation purposes); (iv) the repair of landing places, embankments, private moorings and other similar structures. (v) To determine works licences. (vi) To seek modifications to plans submitted with applications for works licences. (vii) To enforce works licences. 	<p>In respect of (i), (ii) and (iv), Director of Operations or Head of Construction, Maintenance & Ecology</p> <p>In respect of (iii), (viii), (x), (xii) and (xiii), Director of Operations or Head of Ranger Services.</p> <p>In respect of (v), (ix) and (xi), Director of Operations, Head of Construction, Maintenance & Ecology or Rivers Engineer.</p> <p>In respect of (vi), Director of Operations, Head of Construction, Maintenance & Ecology, Head of Ranger Services or Rivers Engineer.</p> <p>In respect of (vii), Director of Operations, Head of</p>

Powers delegated to Chief Executive	Other authorised officers
<p>(viii) To remove obstructions from waterways.</p> <p>(ix) To dispose of dredgings.</p> <p>(x) To authorise named officers to require owners of craft to give information of the person in charge of their craft at any time, under Schedule 5, paragraph 9.</p> <p>(xi) To serve Notices under paragraphs 11 and 12 of Schedule 5 (which relate to the repair of landing places, etc and the removal of wrecks, etc) and to enforce such Notices. In the case of the removal of wrecks, this is subject to such vessels being raised and removed to a place of safety allowing an owner to be given prior notice to destruction, unless it had to be destroyed in situ as a result of its size and/or position.</p> <p>(xii) To mitigate oil pollution either as the harbour authority or if necessary as an agent for the Environment Agency.</p> <p>(xiii) To discount cargo tolls.</p>	<p>Ranger Services or Rivers Engineer.</p>
<p>(75)(76) In respect of the Speed Limit Byelaws 1992, to approve registration marks for vessels.</p>	<p>Collector of Tolls</p>
<p>(76)(77) In respect of the Navigation Byelaws 1995:</p> <p>(i) giving consent or approval to the following activities and imposing conditions on those consents or approvals:</p> <ol style="list-style-type: none"> towing; the use of blue lights and light signals; stern on or bow on mooring, approving places for such mooring and designating times when this is permitted; the mooring of vessels otherwise than broadside to a bank; anchoring in a channel; the turning of vessels; 	<p>Director of Operations or Head of Ranger Services</p>

Powers delegated to Chief Executive	Other authorised officers
<ul style="list-style-type: none"> g. pyrotechnics; h. use of firearms; i. fun events; <ul style="list-style-type: none"> (ii) restricting mooring at specific places; (iii) prohibiting vessels to be moored abreast at specific locations, imposing conditions in respect of multiple mooring and permitting exceptions to these restrictions; (iv) securing the removal of obstructions; (v) authorising officers to authorise passage through Carrow Bridge; (vi) giving directions in respect of precautions to be taken when loading and unloading vessels; (vii) appointing assistants to the Navigation Officer. 	
<p>(77)(78) In respect of the Vessel Registration Byelaws 1997:</p> <ul style="list-style-type: none"> (i) to request copies of registration certificates; (ii) to charge a fee for replacing certificates; (iii) to determine position of toll receipt on vessels; (iv) to prescribe the form of a toll application and specifying the details to be included in it; (v) to designate areas which private watercraft can use and prescribing the conditions for such use. 	<p>Head of Ranger Services or Collector of Tolls.</p>
<p>(78)(79) In respect of the Broads Authority Act 2009:</p> <ul style="list-style-type: none"> (i) enforcing directions relating to the loading and unloading of vessels (section 10); (ii) exercising the powers and duties relating to the registration and licensing of vessels (section 11); (iii) designating authorised officers for the purpose of: <ul style="list-style-type: none"> a. entering and inspecting vessels and exercising related powers (section 17); 	<p>In respect of (iv), (vi), (viii)(c) and (xi), Director of Operations, Head of Ranger Services and Head of Safety Management.</p> <p>In respect of (ix) and (x), Head of Construction, Maintenance & Ecology.</p>

Powers delegated to Chief Executive	Other authorised officers
<ul style="list-style-type: none"> b. exercising powers relating to unsafe vessels (section 19); (iv) determining whether a vessel is unsafe (section 18). (In this respect, it is intended that the authorised officers include qualified Boat Safety Scheme examiners and qualified Marine Surveyors); (v) exercising the powers and duties relating to the removal of unsafe vessels (section 20); (vi) designating authorised officers for the purposes of: <ul style="list-style-type: none"> a. requesting information about vessels (section 21); b. entering land, including adjacent waters (section 24); c. the inspection provisions in hire boat licences; (vii) serving notices requiring information from: <ul style="list-style-type: none"> a. masters and owners, etc as to vessels (section 22); b. landowners, etc as to vessels (section 23); (viii) exercising the following functions relating to water-skiing and wakeboarding: <ul style="list-style-type: none"> a. displaying directional signs (section 28(1)); b. designating authorised officers for the purposes of giving directions as to water-skiing and wakeboarding (section 28(2)); c. issuing, cancelling and amending permits for water-skiing and wakeboarding (sections 27 and 30); (ix) removing vegetation that is an obstruction or danger to vessels in the navigation area including the service of notices (section 39); (x) serving notices and exercising default powers in respect of vegetation that obstructs or is a potential danger to vessels in the navigation area (section 39); 	<p>In respect of (ii), (viii)(c) and (xi), Collector of Tolls.</p>

Powers delegated to Chief Executive	Other authorised officers
(xi) powers and duties relating to the licensing of hire boats (section 40).	

2(i) Broads Local Access Forum

Powers delegated to Chief Executive	Other authorised officers
(79) (80) To appoint and reappoint members to the Broads Local Access Forum, in consultation with the Chair of the Forum.	Director of Strategic Services

2(j) Miscellaneous

Powers delegated to Chief Executive	Other authorised officers
(80) (81) To remove abandoned vehicles.	Head of Ranger Services
(81) (82) To accept gifts of property on behalf of the Authority.	Management Team – in agreement between Directors and Chief Financial Officer
(82) (83) To approve single grant requests up to £10,000.	Management Team – in agreement between Directors and Chief Financial Officer
(83) (84) To approve payments of up to £5,000 to complainants who have suffered a direct identifiable loss as a result of the Authority's actions.	Management Team – in agreement between Directors and Chief Financial Officer
(84) (85) In relation to matters under the Members' Code of Conduct: <ul style="list-style-type: none"> (i) To appoint three members of the Authority (from a group of six nominated by the Authority at its annual meeting), and an Independent Person as a co-opted non-voting member, to a Hearings Committee to hear 	Monitoring Officer

Powers delegated to Chief Executive	Other authorised officers
<p>and determine allegations of breaches of the Code of Conduct referred to it by the Monitoring Officer.</p> <p>(ii) To determine the procedure to be followed by the Hearings Committee.</p>	

5. Powers delegated to the Chief Executive to instruct a Solicitor

- 5.1 To institute, settle and enforce as appropriate, claims and proceedings:
 - a. for the possession of property belonging to the Authority or for protection against trespass;
 - b. for the recovery of fees, tolls, rent and other sums owing to the Authority;
 - c. in respect of other financial loss suffered by the Authority.
- 5.2 To defend, counterclaim, settle, as appropriate, civil proceedings against the Authority, in relation to claims not covered by the Authority's insurance policies and to lodge an appeal.
- 5.3 To institute and prosecute proceedings relating to any function of the Authority and to lodge an appeal.
- 5.4 To defend or lodge an appeal in any criminal proceedings against the Authority.
- 5.5 To determine applications for Certificates of Lawful Use and for Certificates of Lawfulness of Proposed Use or Development.
- 5.6 To serve notices requiring information to be given as to interests in land and, if necessary, to institute proceedings for failure to respond.
- 5.7 In cases of urgency and after consultation (if possible) with the Chair, or in the absence of the Chair the Vice-Chair, of the Planning Committee:
 - a. to issue Listed Building Enforcement Notices and Conservation Area Enforcement Notices concurrently with District Officers;
 - b. to issue Enforcement Notices, Stop Notices Temporary Stop Notices and Article 4 Directions;
 - c. to take enforcement action in respect of unauthorised advertisements.
- 5.8 To authorise officers who otherwise have no right of audience to appear in Magistrates Court and County Court proceedings.

- 5.9 To execute deeds, contracts and other legal documents on behalf of the Authority to give effect to decisions taken by the Authority, its committees, the Chief Executive or other officers exercising delegated powers.
- 5.10 To make minor amendments to the Authority's constitutional documents such as to give effect to changes to job titles, reflect legislative changes and to improve layout or correct typographical errors.
- 5.11 To implement policies and procedures and take appropriate steps to protect the Authority from unlawful disclosure of personal information and to report data breaches to the data regulatory authority.

6. Powers delegated to the Chief Financial Officer

- 6.1 To be responsible for the proper administration of the Authority's financial affairs in accordance with section 17 of the Norfolk and Suffolk Broads Act 1988, including:
 - a. the regulation and control of finance, and the making of safe and efficient arrangements for the receipts of monies;
 - b. External and internal audit matters, including the appointment of auditors;
 - c. pension fund matters;
 - d. insurances.
- 6.2 To make suitable arrangements for the investment and realisation of short-term monies surplus to the Authority's requirements.
- 6.3 To operate the Authority's bank accounts, including:
 - a. to arrange overdraft facilities as and when necessary and within such limits as may be approved by the Authority from time to time;
 - b. to arrange the opening, operation and closing of such subsidiary bank accounts as are deemed necessary for the control of, and accounting for, the Authority's money;
 - c. to manage the day-to-day cash resources of the Authority and arrange such temporary borrowing or investment of surplus money as is deemed necessary;
 - d. to negotiate and receive or repay loans subject to the receipt of the necessary government sanctions and consents.
- 6.4 In consultation with the Chief Executive, to write off:
 - a. any obsolete stores or equipment, or loss of property not exceeding £25,000;
 - b. all bad debts to a maximum of £25,000 where all reasonable recovery action has been exhausted.
- 6.5 To borrow in accordance with the Authority's policy.

6.6 To lend in accordance with the Authority's policy.

7. Powers delegated to the Monitoring Officer

7.1 To carry out the statutory duties and powers of Monitoring Officer to the Authority under Sections 5 and 5A of the Local Government and Housing Act 1989 (as amended).

7.2 To grant dispensations under Section 33 of the Localism Act 2011.

(end of document)

Broads Authority
Yare House
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Version adopted: 19 March 2021

Review date: By March 2023

Broads Authority

29 July 2022

Agenda item number 19

Whistleblowing Policy for Members

Report by Senior Governance Officer

Summary

This report presents a draft Whistleblowing Policy for Members, for members' consideration.

Recommendation

To adopt a Whistleblowing Policy for Members (attached at appendix 1).

1. Introduction

- 1.1. The Broads Authority is committed to ensuring that it operates with high standards of openness, integrity and accountability. The accountability and transparency of public organisations is an essential part of maintaining trust. Whistleblowing, also known as “making a disclosure in the public interest” is an important part of that.
- 1.2. The Authority has had a whistleblowing policy in place for just over 10 years. As part of the ongoing review of the HR policies and procedures, the Authority's solicitors reviewed the policy in late 2021, following which the management team concluded that it could cause confusion having the same policy covering employees and members, and it would be appropriate for a separate policy be written for members. The main thrust of the policy would remain the same as that for staff: the main differences would be to reflect the terminology used (e.g. no references to grievance procedures, trade unions, line manager etc) and the person to whom concerns should be raised.
- 1.3. Copies of both policies were sent to Internal Audit for review. Overall, the auditor had no issues with the content of the policies but did raise a question on how the public should raise concerns, as neither policy specifically refers to the public. We have a page on our website called [“other complaints procedures”](#) which refers to whistleblowing and directs the public on how they should report any concerns they may have, on a range of issues. Therefore, we feel this point is adequately covered.
- 1.4. The Audit and Risk Committee will review the draft policy on 26 July 2022 and present any suggested amendments or recommendations to today's meeting.

2. The policy

- 2.1. A copy of the draft policy is attached at appendix 1.

- 2.2. The intention of such a policy is to provide clear guidance on how members should raise genuine concerns they may have within the Authority, without fear of reprisals, and what they should expect in response.
- 2.3. The policy will not override the role of the Monitoring Officer who has a duty to report to the Authority any proposal or decision of the Authority they believe has, or is likely to, give rise to any illegality or maladministration. In addition, matters relating to the conduct of members should be raised under the Code of Conduct for Members.
- 2.4. A separate policy for employees, volunteers, and those contractors working for the Authority on its premises will remain, as an organisational policy.
- 2.5. The policy will be reviewed every three years or more frequently where there are significant changes to legislation within which the Authority operates.

3. Conclusion

- 3.1. This report seeks the views of members on the draft policy, with a recommendation that it is adopted, subject to any agreed amendments.

Author: Sara Utting

Date of report: 12 July 2022

Appendix 1 – Whistleblowing policy members v1.1

Whistleblowing Policy

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1. Introduction

- 1.1. The Authority is committed to ensuring that it operates with high standards of honesty, integrity and accountability. The Authority encourages all members to come forward and voice any suspected wrongdoing as soon as possible, in the knowledge that their concerns will be taken seriously and investigated as appropriate. The aim of this policy is to ensure members feel comfortable raising genuine concerns without fear of reprisals, even if they turn out to be mistaken.
- 1.2. The policy applies to all members appointed to any of the Authority's committees.
- 1.3. This policy does not form part of any other contract to provide services, and the Authority may amend it at any time.

2. Aim and Scope of this policy

- 2.1. This policy aims to:
 - provide a procedure in the event that members wish to raise concerns, together with the appropriate contact persons for them to approach for advice and guidance;
 - inform members of their ability to take the matter further if they are dissatisfied with the Authority's response; and
 - reassure members that they will be protected from reprisals if they raise genuine concerns in line with this policy.

What is whistleblowing?

- 2.2. "Whistleblowing" is the disclosure of information which relates to suspected wrongdoing or dangers at work. This may include:
 - Bribery;
 - Facilitation of tax evasion;
 - Failure to comply with any legal obligation;
 - Fraud or other criminal activity;
 - Miscarriages of justice;
 - Danger to health and safety;
 - Damage to the environment;
 - A breach of the Authority's Standing Orders or internal policies and procedures;

- Conduct falling below the Authority’s standards or practice which damages the Authority’s reputation; and
 - The deliberate concealment of any of the above.
- 2.3. A “whistle-blower” is a person who raises a genuine concern relating to any of the above. If members have any genuine concerns related to suspected wrongdoing or danger affecting any of the Authority’s activities, they should report it under this policy.
- 2.4. If members wish to make a complaint relating to a code of conduct issue, they should use the Authority’s Code of Conduct Complaints Procedure. If, however, their complaint also involves concerns regarding one of the bullet point reasons listed above, they should discuss their concern with the Chair of the Authority (or, if the concern is about them, the Monitoring Officer or other designated officer appointed by them). A full list of contacts is set out in section 9.
- 2.5. If members are uncertain about whether their concern falls within the scope of this policy, the Authority encourage members to seek advice from the Chair of the Authority.

3. Safeguards

Protection for Members

- 3.1. Members must not suffer any detrimental treatment as a result of raising a concern and the Authority will not tolerate any such conduct. Detrimental treatment includes disciplinary action, threats or other unfavourable treatment connected with raising a concern. If members believe that they have suffered any such treatment, members should inform the Chair immediately. If the matter is not resolved, members should raise it formally under the Authority’s Code of Conduct Complaint procedure.
- 3.2. Members must not threaten or retaliate against whistle-blowers in any way. The Authority will subject members to code of conduct action if they carry out such conduct.

Confidentiality

- 3.3. The Authority encourage members to feel able to voice any concerns openly. However, if members wish to raise the concern confidentially, the Authority will respect their wish and do its best to protect their identity. It may however be appropriate for the purpose of the investigation process to reveal the source of the information and include their statement of disclosure. If this is necessary, the Authority will discuss this with them in advance.

- 3.4. If members have any particular concerns about possible reprisals if their identity is revealed, they should report this to the Monitoring Officer. Appropriate measures can be taken to preserve members confidentiality. If members are in any doubt, they can seek advice from Protect (the independent whistleblowing charity) who offer a confidential helpline. Their contact details are at the end of this policy.

Anonymous Allegations

- 3.5. This policy encourages members to raise their concerns without the need to do so anonymously. The Authority will of course try to investigate any concerns raised (even those raised anonymously) however, concerns expressed anonymously may be more difficult or impossible to investigate if the Authority are unable to obtain further information. The following will be considered to determine whether the Authority can consider a concern raised anonymously:

- the seriousness of the issue(s) raised; and
- the credibility of the concern(s).

Untrue Allegations

- 3.6. If members raise an allegation in good faith, but it is not confirmed by the investigation, action will not be taken against them. If, however, members raise a malicious or vexatious allegation they know to be untrue, then the Authority will not investigate the case further and will instigate code of conduct action against them.

4. How to Raise a Concern

- 4.1. The Authority would encourage members to raise concerns with the Chair. This depends, however, on the seriousness and sensitivity of the issues involved and whether they feel comfortable raising it to them. Alternatively, members may prefer to approach the other officers listed in section 9.
- 4.2. The Authority will arrange a meeting with them to discuss the concern as soon as possible after the concern has been raised. Members may bring a companion, who may be a member, to any meetings under this policy. The companion must respect the confidentiality of the meeting and any subsequent investigation. The Authority want to ensure that members feel comfortable raising any concerns therefore, it may be possible for the meeting to be held at a 'neutral' venue (i.e. away from their normal office or other work base).
- 4.3. The Authority will take a written note of the meeting and will provide you with a copy after the meeting. The Authority will also aim to give you an indication of how the Authority propose to deal with the matter.

5. How the Authority will Respond

- 5.1. Once a concern is raised, the Authority will take action by carrying out an initial assessment to determine the scope of any investigation, if appropriate. The Authority will also consider whether any concerns or allegations fall within the scope of other procedures (for example discrimination issues).
- 5.2. The action taken by the Authority will depend on the nature of the concern. The matters raised may:
- be investigated internally, in which case one of the designated officers will determine the appropriate investigatory measures. Staff with specialist knowledge of the subject matter may also be part of the investigation; or
 - be referred to an external party (for example, but not limited to, the Police or auditors).
- 5.3. The Authority aim to keep members informed of the progress of any investigation. Following the initial meeting, the Authority will write to them to:
- acknowledge that the concern has been disclosed;
 - indicate how it proposes to deal with the matter;
 - advise them whether initial enquiries have been made;
 - advise them whether further investigations will take place, and if not, why not; and
 - give an estimate of how long it will take to provide an outcome.
- 5.4. Some concerns may be resolved by agreed action without further investigation. Alternatively, members may be required to attend additional meetings in order to provide further information.
- 5.5. At the conclusion of any investigation, a report will be produced highlighting the main findings. This will be shared with those who have a genuine and legitimate need to know. The designated officer will endeavour to keep members informed of the progress of the investigation, but will not necessarily be able to share either the final report or the conclusions of the investigation with them due to confidentiality. Members should treat any information about the investigation as confidential.

6. Other Action

If you are not satisfied

- 6.1. Whilst the Authority cannot guarantee the outcome members are seeking, it will try to deal with their concern fairly and in an appropriate way.
- 6.2. If members are not satisfied with how the concern has been handled, members may raise it to one of the contacts set out at the end of this policy.

External Disclosures

- 6.3. This policy is intended to provide members with an avenue within the Authority to raise concerns, start investigation and remedy any wrongdoing. The Authority hopes that members will be satisfied with any action taken and, in most cases, members should not find it necessary to alert anyone externally.
- 6.4. The law recognises that in some circumstances it may be appropriate for members to report their concerns to an external body such as a regulator. The Authority strongly encourages members to seek advice before reporting a concern to anyone external. An appropriate contact is the independent whistleblowing charity, Protect, who operate a confidential helpline and who also have a list of prescribed regulators for reporting certain types of concern. Their contact details are at the end of this policy.
- 6.5. Whistleblowing concerns usually relate to conduct of members at the Authority however, they may sometimes relate to actions of a third party (such as suppliers). In some circumstances, the law will protect members to raise the matter with the third party directly. However, the Authority encourages members to report such concerns internally first. Members should contact one of the designated officers to discuss this.

7. Support for Whistle-blowers

- 7.1. The Authority wants to support members who raise concerns as much as possible and encourages members to be open and transparent if they feel they need extra support.
- 7.2. If members do not wish to speak internally at the Authority, a confidential support and counselling hotline is available to whistle-blowers who raise concerns under this policy. The contact details are set out at the end of this policy.

8. Responsibility for the success of this policy

- 8.1. The Chief Executive has overall responsibility for this policy, and for reviewing the effectiveness of actions taken in response to concerns raised under this policy.
- 8.2. The Director of Finance has day to day operational responsibility for this policy, and members should refer any questions about this policy to them in the first instance. The Director of Finance must ensure that regular and appropriate training is provided to all managers and other members who may deal with concerns or investigations under this policy.
- 8.3. All members are responsible for the success of this policy and should ensure that they use it to disclose any suspected wrongdoing or danger.

9. Contacts

Internal

Job Title	Contact Details
Chair	Bill Dickson Bill.Dickson@broads-authority.gov.uk
Vice-chair	Matt Bradbury Matthew.Bradbury@neneparktrust.org.uk
Chief Executive	John Packman 01603 756019 John.packman@broads-authority.gov.uk
Director of Finance	Emma Krelle 01603 756060 Emma.krelle@broads-authority.gov.uk
Director of Operations and Data Protection Officer	Rob Rogers 01603 756085 Rob.rogers@broads-authority.gov.uk
Director of Strategic Services	Marie-Pierre Tighe 01603 756027 Marie-pierre.tighe@broads-authority.gov.uk
Monitoring Officer	Chris Bing Monitoring.officer@broads-authority.gov.uk

Head of Internal Audit	Faye Haywood 01508 533873 Faye.Haywood@southnorfolkandbroadland.gov.uk
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External

Organisation	Contact Details
Protect (Independent whistleblowing charity)	Helpline: 0203 117 2520 Online form: Contact our Advice Line - Protect - Speak up stop harm (protect-advice.org.uk) Website: www.protect-advice.org.uk
External Audit	Mark Hodgson 01223 394400 Ernst & Young LLP One Cambridge Business Park, Cowley Road, Cambridge CB4 0WZ

10. Review

- 10.1. This Strategy will be reviewed every three years, or more frequently where there are significant changes to legislation within which the Authority operates.

Broads Authority

29 July 2022

Agenda item number 20

Broads Local Access Forum Annual Report 2022

Report by Waterways and Recreation Officer

Purpose

This report presents the Broads Local Access Forum Annual Report for 2021/22 on the development and improvement of public access within the Broads.

Recommended decision

To note the Broads Local Access Forum Annual Report 2021/22.

1. Introduction

- 1.1. The Broads Local Access Forum Annual Report 2021/22 is at Appendix 1.
- 1.2. The Forum held four public meetings in the year to consider and agree its advice to the Broads Authority on access matters and potential improvements. Due to COVID-19 restrictions, all meetings were held remotely and live streamed on the Authority's website

Author: Andrew Walters

Date of report: 13 July 2022

Background papers: Appendix 1

[Broads Plan](#) strategic actions: 6.1, 6.2

Appendix 1 – Broads Local Access Forum Annual Report 2021/22

Broads Local Access Forum Annual Report 2021/22

June 2022

Yare House
62-64 Thorpe Road
Norwich NR1 1RY

Tel: 01603 610734

www.broads-authority.gov.uk

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Statutory purpose

The Broads Local Access Forum is an independent advisory body established by the Broads Authority in 2003, under the Countryside and Rights of Way Act 2000.

The Act states that the purpose of the Forum is to be a statutory advisory body to provide guidance and advice to the Broads Authority and other organisations on the improvement of public access within the Broads, and to contribute to opportunities for open air recreation and the enjoyment of the area. In providing advice, the Forum will have regard to:

- The needs of land management
- The conservation of the natural beauty of the area
- The management and maintenance of recreational access whilst balancing this against the needs of nature conservation, agriculture, the interests of landowners and managers, navigation and countryside management projects within the Broads.

The Forum's Vision

The Broads is an unrivalled wetland of natural diversity, heritage and special character. It is a place where people come to explore, enjoy and find spiritual refreshment. Access to the Broads should be clear and easy to use, respectful of wildlife and land management, meet users' needs and promote responsible and harmonious behaviour. The Broads Local Access Forum will champion access improvements and management, represent a wide range of interests and contribute to sustainability for the environment, communities and the economy.

What has happened during the year?

The Forum at work

The Forum delivered its purpose in a number of ways between April 2021 and March 2022:

- (i) Four public (virtual) meetings held to agree its advice to the Broads Authority and other organisations.
- (ii) Representation and guidance to the Norfolk Local Access Forum.
- (iii) Provision of suggestions and advice on a number of projects being delivered.
- (iv) Presentations by members, giving their opinions and suggested ideas on behalf of their relevant interest groups. By doing so, they have helped to bridge the gap between Broads Authority staff and the relevant user groups.

Challenges faced by the Forum

The Forum has faced some major challenges over the last year, particularly as Covid-19 has meant that face-to-face meetings and site visits have not been possible.

There is a continuing need to increase the diversity of representation on the Forum and work will continue to recruit and hear more diverse voices.

Advising the Broads Authority and other bodies

The Forum has given advice to a number of bodies over the year:

- Norfolk County Council, general Public Rights of Way (PROW) improvements and recommendations.

The Forum has also advised the Broads Authority on:

- The Integrated Access Strategy prioritisation plan
- Open Water Swimming development in the Broads
- The issues around paths 'Lost to the river'
- The current status of unregistered rights of way.
- A number of individual projects for access improvements

Access reports and presentations

The Forum received the following access reports and presentations:

- Paul Saunders (BLAF member) presented open water swimming to the Forum. The presentation included how swimming can be undertaken on the Broads in a safe and enjoyable way, as well as highlighting the risks and giving information on how to mitigate those risks
- Richard Atkins (BLAF member) presented a report highlighting two footpaths within the Broads National Park currently regarded by Norfolk County Council (NCC) Highways as being "lost to the river" [Lost-Paths-in-the-Broads.pdf \(broads-authority.gov.uk\)](#)
- Andrea Kelly, Environment Policy Adviser for the Broads Authority provided a presentation on Farming in Protected Landscapes (FiPL) to the Forum. The three-year funded programme will provide financial support to farmers and other land managers. The Broads Authority will be working with Norfolk Coast Partnership for a joined-up approach
- Integrated Access Strategy update presented Waterways and Recreation Officer [Integrated Access Strategy update \(broads-authority.gov.uk\)](#)
- Carbon Reduction in the Broads - Harry Mach, Carbon Reduction Officer at the Broads Authority presented an overview of carbon reduction measures taking place within the Broads, and to update the Forum on key data that has been gathered.

- MONUMENT Project - Matt Hayward, Lead Projects Managers for Norfolk County Council (NCC) Environment team presented the MONUMENT project to the Forum. The MONUMENT project aim is to support informal carers of people living with dementia by providing professional and structural support to these carers and tailor-made technological solutions.
- Andrew Farrell, Programme Manager for Water, Mills and Marshes Project presented the report which provided an update on countryside access related projects within Water, Mills and Marshes including the Broads Mills Trail project and the Improving Access Projects; Angles Way Feeder Paths and Waveney Marsh Observatories.
- Ken Hawkins (Norfolk LAF) provided a presentation on unregistered Rights of Ways, why they may have occurred and the process to record them on the Definitive Map.

Working in partnership

The Forum worked with the following partner organisations:

- Norfolk County Council
- Norfolk LAF
- Environment Agency
- Norfolk Trails

Observers and advisors to the Forum

- Matt Hayward, Norfolk County Council
- Ken Hawkins, Norfolk Local Access Forum
- Martin Sullivan, Norfolk Local Access Forum
- Marie-Pierre Tighe, Broads Authority
- Dan Hoare, Broads Authority
- Lewis Treloar, Broads Authority
- Kylie Moos, Broads Authority

Who makes up the Broads Local Access Forum?

Chair and Vice Chair

In June 2021, the Forum re-appointed Keith Bacon as Chair. Peter Dixon was appointed Vice Chair of the Forum in September 2021.

Members and representation

Chairman: Keith Bacon – Catfield

Representing archaeology and landscape heritage

Vice Chair: Peter Dixon - Hickling

Representing waterborne recreational users

Linda Aspland – Wroxham

Representing waterborne recreational users and paddle sports

Louis Baugh – Neatishead

Representing landowners and managers

Harry Blathwayt – Ludham

Representing Local Authority (District Council), tourism and local business

Tony Gibbons – Norwich

Representing angling

Tim Harris – Catfield

Representing nature conservation, archaeology and landscape heritage

Peter Mason - Catfield

Representing walking, tourism and local business

John Murray – Lowestoft

Representing walking, people with disabilities and access for all

Stephen Read – Oulton Broad

Representing walking and waterborne recreational users

Richard Webb – Norwich

Representing walking and sailing

Christopher Yardley – Burnham Thorpe

Representing waterborne recreational users and nature conservation

Richard Atkins - Surlingham

Representing paddle sports and walking

Katie Baxter - Wroxham

Representing paddle sports, tourism and local business

Christine Cane - Wymondham

Representing equestrian riding and driving

Martin Rendle – Norwich

Representing paddle sports, tourism and local business

Paul Saunders - Norwich

Representing open water swimming