Broads Authority

Agenda 24 July 2026

10.00am
The King's Centre, King Street, Norwich, NR1 1PH

Emma Krelle, Interim Chief Executive – Friday, 17 July 2026

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

Introduction

1. To receive apologies for absence

2. **Appointment of Chair**
   Nominations for Chair have been received for:

   Harry Blathwayt proposed by Tim Jickells, seconded by Tony Grayling

3. **Appointment of Vice Chair**
   Nominations for Vice-Chair have been received for:

   Tristram Hilborn proposed by Tony Grayling, seconded by Harry Blathwayt

4. Chairman's announcements and introduction to public speaking
   Please note that public speaking is in operation with the Authority's Public participation at meetings scheme

5. Introduction of members and declarations of interest (see Appendix 1 to the Agenda for guidance on your participation having declared an interest in the relevant agenda item)

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

7. Public question time – to receive questions raised by members of the public

8. **To receive and confirm the minutes of the Broads Authority meeting held on 15 May 2026** (Pages 5-18)

9. **Summary of actions and outstanding issues following decisions at previous meetings – to note the schedule** (Pages 19-25)

Strategy and policy

10. **Strategic priorities - Update July 2026** (Pages 26-37)
    Report by Head of Governance

11. **Annual Governance Statement 2025/26 and Code of Corporate Governance 2026** (Pages 38-74)
    Report by Head of Governance

12. **Draft Statement of Accounts 2025/26** (Pages 75-170)
    Report by Senior Accountant

13. **Financial Performance and Direction** (Pages 171-172)
    Report by Director of Resources

14. **National Park Funding Update** (Pages 173-175)
    Report by Chief Executive

15. **Broads Plan 2028 – Update** (Pages 176-220)
    Report by Broads Plan Coordinator

16. **Local Plan for the Broads** (Pages 221-223)
    Report by Planning Policy Officer

17. **The making of Strumpshaw Neighbourhood Plan** (Pages 224-225)
    Report by Planning Policy Officer

18. **Endorsing the Greater Norwich Green Infrastructure Supplementary Planning Document** (Pages 226-227)
    Report by Planning Policy Officer

19. **Endorsing the Norwich City Council Affordable Housing SPD** (Pages 228-229)
    Report by Planning Policy Officer

Governance

20. **Scheme of powers delegated to Chief Executive and other authorised officers – update to section 2(e) Planning and heritage** (Pages 230-235)
    Report by Head of Governance

21. **Committee membership and member appointments 2026/27** (Pages 236-239)
    Report by Head of Governance

22. **Whitlingham Charitable Trust – appointment of Trustee** (Pages 240-242)
    Report by Head of Governance

Reports for information

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

24. **Broads Local Access Forum annual report 2025/26** (Pages 243-245)
Report by Waterways and Recreation Officer

25. **Report on outside bodies – Whitlingham Charitable Trust 2025/26** (Pages 246-248)
Report by Matthew Bradbury on behalf of the Whitlingham Charitable Trustees

Minutes to be received

26. To receive the minutes of the following meetings:

    19 November 2025 – Broads Local Access Forum
    24 February 2026 – Risk, Audit and Governance Committee
    8 May 2026 – Planning Committee

27. 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

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

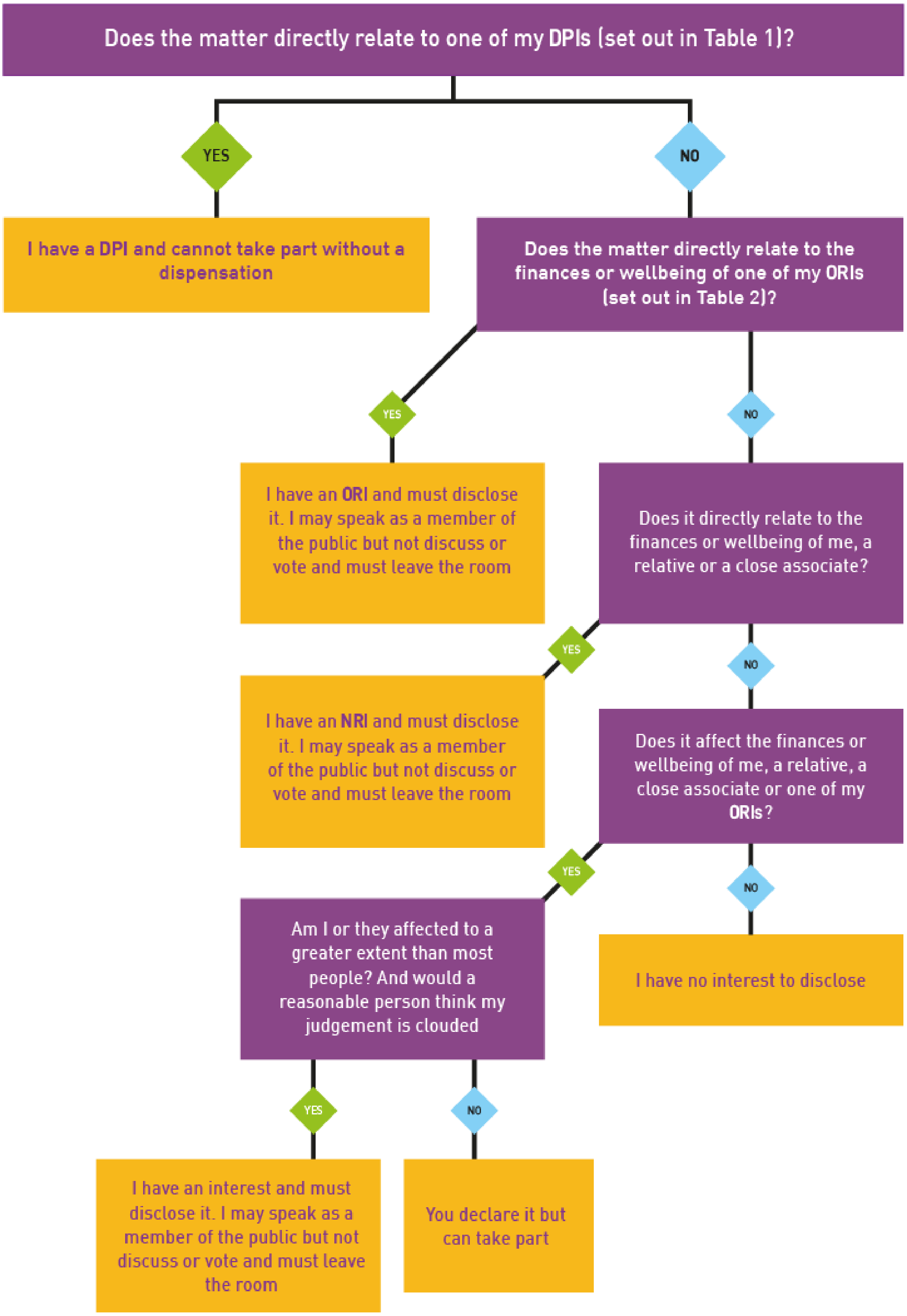
29. To note the date of the next meeting/workshop – **Friday 25 September 2026** at 10.00am at the King's Centre, 63-75 King Street, Norwich, NR1 1PH

30. Exclusion of the public
The Authority is asked to consider exclusion of the public from the meeting under Section 100A of the Local Government Act 1972 for the consideration of the item below on the grounds that it involves the likely disclosure of exempt information as defined by Paragraphs 1 and 3 of Part 1 of Schedule 12A to the Act as amended, and that the public interest in maintaining the exemption outweighs the public benefit in disclosing the information.

31. **To receive the Exempt Minutes from the meeting on 15 May 2026** (Pages 249-253)

For further information about this meeting please contact the Governance team

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



Broads Authority

Minutes of the meeting held on 15 May 2026

Contents

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

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Present

Harry Blathwayt – in the Chair, Peter Dixon, Alan Goodchild, Tony Grayling, Gail Harris, James Harvey, Tristram Hilborn, Heather Hilburn, Martyn Hooton, Tim Jickells, Curig Johnston, Leslie Mogford, Tim Munday, Matthew Shardlow.

In attendance

John Packman – Chief Executive, Matt Dane – Head of Safety Management (item 12), Kate Knights – Heritage and Design Manager (item 13), Emma Krelle – Director of Resources, Rob Leigh – Head of Communications (item 27), Rob Rogers – Director of Delivery, Joseph Balaam – Governance Officer, Lorraine Taylor – Head of Governance.

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 Stephen Bolt, Siân Limpenny and Andrée Gee

2. Chairman’s announcements

The Chair requested that item 27 of the agenda, National Park funding, be moved to be considered after item 4.

Tim Jickells proposed, seconded by Tristram Hilborn

It was resolved unanimously to move item 27 of the agenda, to be considered after item 4.

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

The Members received the report of the Head of Governance (HoG). The HoG said there was a slight change to the report following the rescheduling of the May 2027 Broads Authority meeting. Due to this, the appointment of the two co-opted members to the Authority would be until 21 May 2027. At its meeting on 16 April 2026, the Navigation Committee appointed Alan Goodchild as Chair and Peter Dixon as Vice-Chair and had recommended that both be appointed as the two co-opted members to the Broads Authority for one year.

Tony Grayling proposed, seconded by Gail Harris

It was resolved unanimously to appoint Alan Goodchild and Peter Dixon to the Broads Authority for one year, until 21 May 2027.

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.

26. Exclusion of the public

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

The public left the meeting and the recording was suspended.

27. National Park funding

Members received the report of the Chief Executive and the Director of Resources/S.17 Officer. A summary of the discussion was contained in the exempt minutes.

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 27 February 2026 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. There were no further updates to the report.

A Member commented that they were pleased the works on Buttle Marsh had been completed and asked what the ongoing legacy of the project would be. The Chief Executive (CE) said the project had been a learning experience for the Authority and highlighted the complexities of the Environment Agency's permitting systems, and issues around eels as key experiences. The CE advised no further work had been scheduled at the site. The Director of Delivery said that the Authority required a pump at the site, however, there was presently no model that could deal with eels, and technology would need to improve to match the Authority's ambitions.

The report was noted.

9. Strategic priorities – update

The Members received the report of the Head of Governance. The Chief Executive (CE) said the report outlined some of the aims of the Authority over the next year.

The report was noted.

10. Financial performance and direction

The Members received the report of the Director of Resources (DoR). The DoR said the first part of the report provided an update at the end of the financial year 2025/26 and was subject to change if any additional accruals were discovered, at present only £1,000 had been found.

The DoR said the Authority's audit plan would be presented at the next meeting of the Risk, Audit and Governance Committee and highlighted the carry forward in section 9 of the report and advised the requests were due to constraints outside the budget holders control. The DoR added clarification regarding the £25 charge for the notice of contravention letters was needed. The DoR said after the notice of contravention had been issued by the Ranger, and payment had not been made, the tolls team would issue a first letter. At the first letter, a charge of £25 would be applied. If payment was still not forthcoming a second letter would be sent with an additional £25 charge.

The DoR highlighted changes to the revised budget, adjustments were displayed in table 8 of the report. The replacement to the Spirit of Breydon engine and Digital Planning Improvements were funded from the earmarked reserves and had no impact on revenue as a result.

Peter Dixon proposed, seconded by Alan Goodchild.

It was resolved unanimously to:

i. **Note the draft income and expenditure figures, prudential indicators in section 6.**

ii. **Approve the recommended carry forward request in 9.2 and add it to the 2026/27 budget as additional expenditure.**

iii. **Clarify the £25 charge for the notice of contravention letters, in section 10.2.**

iv. **Adopt the revised 2026/27 budget, earmarked reserves and the transfer of unspent DEFRA additional funding at the end of 2026/27 to the Medium-Term Planning reserve.**

A Member praised the work of the Director of Resources and the finance team for their continued performance in delivering reports despite the small size of the team. The Members agreed with this sentiment.

11. Draft Annual Business Plan 2026/27

The Members received the report of the Head of Governance (HoG). The HoG said the report provided an overview of work priorities for the upcoming financial year. The report linked with the Broads Plan, Five-year Plan, the Strategic Partnership Plan and Directorate Work Plans.

A Member said the Authority had made a number of cuts over the past financial year and believed this to be noteworthy. The Member suggested it be noted that the overall capacity of the Authority had been reduced as a result. The Chief Executive (CE) said the overall picture was complex, and the report was representative of the current state of the Authority due to changes in financial outlook. The Director of Delivery acknowledged that significant staffing cuts had been made, and the Authority were reprioritising as a result. The CE praised the HoG and thanked them for producing the Draft Annual Business Plan.

A Member enquired to the expected impact the Land Use Strategy may have on the Authority. The CE said executives of National Parks were not clear on where they would fit within the strategy, but praised DEFRA for recognising the important role National Parks would play. The CE said National Parks had been attempting to agree a shared set of KPIs for an extended period of time, however, progress had been limited to abandoning current KPIs. The CE said the development of shared KPIs would be challenging given the broad range of Authority activities and the difference in landscapes.

A Member asked if changing water levels due to drought and increased water extraction had been considered as a risk. The HoG said this would be considered in the Corporate Risk Register. The CE added climate change had been considered as a big issue in the previous Broads Plan and expected it to remain a big issue in the new Five-year Plan, which was currently underway.

Martyn Hooton proposed, seconded by Tim Munday

It was resolved unanimously to adopt the Annual Business Plan 2026/27.

12. 2025/26 Health and Safety Review and internal audit recommendations

The Members received the report of the Head of Safety Management (HSM). The HSM said the purpose of the report was to present the annual review of marine incidents in 2025/26 and the recommended audit programme for 2026/27.

The HSM said accidents remained relatively rare, with there being one fatality and seven individuals requiring hospitalisation, in connection with boating activities. The HSM remarked this was the lowest number in two decades. Incidence of vessel fires and explosion also remained minimal.

The HSM added there were seven fatalities not connected to boating activity. These figures included incidents where individuals entered the water either accidentally or intentionally, with some of these related to swimming. The Authority continued to monitor reports of slips, trips and falls as these were regularly featured on incident reports. Fortunately, in the incidents of accidental entry into the water, life jackets were in use which allowed those involved to exit the water and make a full recovery. The HSM concluded that the Broads waterways continue to provide a safe environment for families and visitors.

The report was noted.

13. Broads Authority Landscape Character Assessment Supplementary Planning Document

The Members received the report of the Heritage and Design Manager (HDM). The HDM said the document had been endorsed by the Planning Committee at their meeting on 8 May 2026. The document provided a baseline of information that would be commonly used in planning, to inform development proposals and ensure mitigation of landscape impact. The original document was completed in 2006 and had been updated since. The most significant of these updates came in 2016 and included information on the history and development of the Broads.

The proposed updates to the Supplementary Planning Document (SPD) included content and accessibility, with a cleaner and simplified layout. The HDM said the document was still appropriate and acknowledged changes to the planning system in which SPDs would be phased out in future. The SPD received further amendment following two rounds of public consultation, with responses summarised in appendix 3. The HDM concluded the proposed SPD would help inform development proposals and ensure the special landscape qualities within the Broads remain protected.

A Member commented that the document was fabulous and updates had made it much more user friendly. The Member said it was the best historical summary of the Broads known to them. The Member added that the Authority should find a way to make the document prominent on the website, for educational purposes, especially as SPDs were being phased out.

A Member congratulated the HDM on completing the document prior to the SPD deadline and asked the HDM if they believed the policy was robust despite the mapping alignment issue highlighted in section 2.5. The HDM said they were confident the policy was still valid and said that any changes were small and would not impact the overall assessment. The re-assessment of the mapping would be a large ongoing project but should be completed by the time of the next LCA review.

A Member congratulated the HDM and hoped the document would be used for educational purposes in addition to planning. The HDM said the Authority was looking at ways to make the document more accessible on the Authority’s website.

Tim Jickells proposed, seconded by Tony Grayling.

It was resolved unanimously to approve the Broads Landscape Character Assessment SPD.

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

14. Annual Summary of formal complaints 2025/26

The Members received the report of the Head of Governance (HoG). The HoG said section 5.1 showed the number of complaints over the last seven years. The HoG advised Members the six complaints received in the last year were summarised in appendix 1.

A Member asked if more detail could be provided in relation to the complaints. The HoG said this would not be possible due to the General Data Protection Regulation law.

The report was noted.

15. Standing Orders Relating to Contracts – review and annual report on requests to waive standing orders in 2025/26

Members received the report of the Director of Resources (DoR). The DoR said there were 25 waivers of standing orders in the last financial year, of which 23 were approved by the Chief Executive and two by the Board. A summary of these waivers was set out in table 1 of the report. The DoR said 11 of these waivers were due to time pressure in which additional grant funds needed to be spent before the end of the financial year. The DoR added that all waivers were considered justified expenses and value for money. This was achieved by obtaining quotes in instances where it was not possible to adhere to the full tendering process.

The report was noted.

16. Annual Report of the Standards Committee

Members received the report of the Head of Governance (HoG). The HoG said the report was a summary of discussion from the Standards Committee meeting held on 19 March 2026. The HoG added that the agenda for this meeting contained three reports which had previously gone before the Standards Committee at the March meeting.

The Chair of the Standards Committee commented they were happy to see the Standards Committee only needed to meet once over the past year and no disciplinary intervention was required.

The report was noted.

17. Appointment of Monitoring Officer – May 2026

The Members received the report of the Chief Executive (CE). The CE was delighted to bring this report to the committee and said Lorraine Taylor had completed her Monitoring Officer training and could now be formally appointed to the role. The CE acknowledged that once approved, all four statutory appointments by the Authority, being the Chief Executive, Monitoring Officer, S17 Officer and Navigation Officer, would be held by women.

Alan Goodchild proposed, seconded by Martyn Hooton.

It was resolved unanimously to transfer the position of Monitoring Officer from Jonathan Goolden at Wilkins Chapman to Lorraine Taylor, Head of Governance as from 18 May 2026.

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18. Creating a framework for Member engagement with operational staff

The Members received the report of the Head of Governance (HoG). The HoG said the report recognised the value the Authority placed on Members observing the duties of operational staff as a learning experience, in addition to enabling practical work through volunteering activities. The HoG added the report clarified the distinction between Members and volunteer staff and had received approval from the Standards Committee.

A Member welcomed the report but suggested the report may not address circumstances in which staff may approach Members to request them to voluntarily provide their expertise. The HoG said this would come under the role of a Member rather than a volunteer.

A Member commented that the report neatly balanced the feelings of both staff and Members and provided clear guidelines for Members who wished to volunteer.

A Member strongly encouraged volunteering and remarked that the document was excellent.

Tim Jickells proposed, seconded by Peter Dixon.

It was resolved unanimously to approve the updating of the Volunteer Strategy to provide guidance on Member volunteering and engagement as proposed in the report.

19. Proposed amendment to Member Code of Conduct – interest of Navigation Committee members

The Members received the report of the Monitoring Officer and the Head of Governance (HoG). The HoG said the proposed amendment would only apply to Navigation Committee Members at meetings of the Navigation Committee and as such would not apply to co-opted Members at Broads Authority meetings. The purpose of the amendment was to allow Navigation Committee Members to share their expertise and experiences without the need to seek dispensation on navigation matters. The HoG said a Member had previously asked for clarification on the definition of "financial interest and wellbeing", which the report also addressed.

Alan Goodchild proposed, seconded by Tim Munday.

It was resolved unanimously to approve:

i. **That the Member Code of Conduct be amended by the addition of the words "For members of the Navigation Committee only, consultation on navigation matters other than the level of navigation tolls, irrespective of the nature and extent of the interest" to paragraph 9 of Appendix B of the Code.**

ii. **The addition of an explanatory note in Appendix B to provide clarity to the wording "financial interest and wellbeing".**

20. Member training

The Members received the report of the Head of Governance (HoG). The HoG said the report had been produced after discussion of an exempt item at the Standards Committee meeting on 19 March 2026. The report distinguished difference between mandatory and desirable training in order to combat low training attendance. The HoG said the Authority sought to make as much training as possible online so that Members could complete modules at their leisure. For training requiring in person attendance, the Authority would seek to make this hybrid, via teams, where possible.

A Member asked if training from other authorities or roles could be used to demonstrate training completion to the Broads Authority. The HoG sympathised with the potential for training repetition but emphasised that the Authority was statutorily required to provide some specific training modules. The HoG advised the online modules were short and could be completed online at the Members leisure.

A Member asked why the length of training recertification varied amongst modules. The Director of Delivery said this was due to the nature of the topics and legislation rather than importance.

A Member commented that making mandatory training available online was a tremendous step forward and necessary to demonstrate good governance. The Member welcomed the convenience of this approach.

A Member asked for clarification on the proposal to publish training records and was not aware of any comparable body publishing records. The HoG said local authorities published members attendance at training and advised the publishing of training records was suggested by the Standards Committee to improve Members attendance. The Member said most Secretary of State appointees had demanding day jobs and the publishing of records was disproportionate to the harm of missing training and could consequently lead to significant reputational damage. The Member also asked for clarification on whether training on the Port Marine Facilities Safety Code (PMFSC) should be mandatory for all Members, including those who were not involved in the Navigation Committee. The Chief Executive (CE) said all members were collectively responsible for safety on the Broads under the PMFSC and the report attempted to find a balance between the Members busy lives and completion of mandatory training so that the Authority meets its legal obligation.

A Member recognised the importance of training and advised that failure to complete training or prepare for meetings could have consequences.

A Member welcomed clarification of mandatory training and asked for clarification on what would be considered extenuating circumstances and how figures would be reported. The HoG said table 1 of the report reflected how attendance figures may be reported. The Member supported this and asked if an update to the Member Code of Conduct would be needed if the recommended actions were approved. The HoG said references to training in the Code of Conduct were ambiguous and additions would be needed to clarify mandatory training.

A Member suggested attendance statistics may be more appropriate in the annual review process and during reappointment.

A Member asked if equivalent training may be used to satisfy the Authority's training requirements. The HoG said this would only apply to Code of Conduct training for Local Authority Members as the same model code applied to the Member in both roles. The HoG emphasised this did not exclude them from Code of Conduct training at the Broads Authority, but instead meant they were able to watch a recording of the training session. The Director of Resources (DoR) said equivalent training could not permit Members to circumvent training with the Authority as the Members Broads Authority training record would be needed in the event of complaint. The DoR added the Authority could not rely on the training of outside bodies to satisfy the requirements of the Authority as the contents of this training had not been internally assessed. A Member said this was consistent with other training they had undertaken in the past.

A Member asked if they would be able to attend Planning Committee training despite not being a Member of the Planning Committee. The HoG offered to invite the Member to a future training session.

Leslie Mogford proposed, seconded by Alan Goodchild.

It was resolved unanimously:

i. **To approve the designated mandatory training as set out in 4.2 of the report;**

ii. **That attendance of mandatory training becomes a code of conduct requirement; and**

iii. **That Member training attendance records are published annually as summary statistics.**

21. 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.

22. Minutes to be received

Members received the minutes of the following meetings:

Standards Committee – 20 February 2025
Risk, Audit and Governance Committee – 25 November 2025
Navigation Committee – 22 January 2026
Planning Committee – 13 February 2026
Planning Committee – 10 April 2026

23. Other items of business

There were no other items of business.

24. Formal questions

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

25. Date of next meeting

The next meeting of the Authority would be held on Friday 24 July 2026 at 10.00am at the King's Centre, 63-75 King Street, Norwich, NR1 1PH.

Departing Members

The Chair said that due to the recent local elections, the Authority had lost four valuable Members. The Chair wished to thank the departing Members and addressed each of their great contributions to the Authority.

Vic Thompson

The Chair said Vic had provided almost twelve years of service to the Board and Planning Committee. The Chair praised the work, and friendship Vic had provided over his time with the Authority.

James Reeder

The Chair remarked that James faced a difficult task of filling in for his predecessor but did so splendidly. The Chair greatly admired the conduct and discipline James showed at meetings and expressed thanks for his service.

Gurpreet Padda

The Chair said Gurpreet showed exemplarily attendance at meetings despite holding a full-time job. The Chair was in awe of the ability Gurpreet had shown to balance her employment with her service on multiple committees of the Authority, amongst other commitments. The Chair remarked Gurpreet had been a champion of inclusion within the Authority and would be missed.

Fran Whymark

The Chair praised the performance of Fran and his ability to balance the complex role he held with Norfolk County Council and his commitments to the Authority. The Chair said Fran was a leading Member of the Planning Committee and would be missed.

The Members shared a moment of applause for Vic Thompson, James Reeder, Gurpreet Padda and Fran Whymark.

Retirement of the Chief Executive

The Chair acknowledged that today was the last day of the Chief Executive and as such wished to share a few words with the Members. The Chair remarked they remembered fondly the quiet conversations they would have on train journeys and recalled the story of when John Packman informed the Chair of his intention to retire. The Chair praised the pragmatism that the Chief Executive used to guide the Authority during his long tenure. The Chair thanked John and wished him joy, happiness and contentment in his retirement. These sentiments were echoed by the applause of the Members and staff.

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

The meeting ended at 12:18pm

Signed by

Chairman

Appendix 1 – Declaration of interests: Broads Authority, 15 May 2026

Member	Agenda/minute	Nature of interest
Peter Dixon	8	Trustee and Chair of the Museum of the Broads. Partner in bid to National Lottery Heritage Landscape Connection Scheme.

Broads Authority

24 July 2026
Agenda item number 9

Summary of actions and outstanding issues following discussions at previous meetings

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
'Broads Peat' - A Nature for Climate Peatland Grant Scheme project	23/07/2021	Andrea Kelly	The Broads Peat Project was awarded £785,668 in December 2021 from Defra, as part of the Nature for Climate Peatland Grants Scheme – Discovery Grant which is administered by Natural England. The project budget was revised to £855,831 in December 2022 (the formal Change Control Notice was received from Natural England on 3 January). The project budget was revised to £1,125,831 in April 2023 (the formal Change Control Notice was received from Natural England on 20 April 2023). Broads Peat was initially expected to close in March 2023 - an extension until 31 August 2023 has been granted. Following the Discovery phase, a restoration grant was awarded for Buttle Marsh on 26 August 2023.	Updates up to and including, January 2025 have been archived and are available to read on Summary of Action reports from previous committee meetings. **March 2025:** Submitted a costed proposal for a 12-month extension of the Lowland Agricultural Peat Water Discovery Pilot project. Finalist in Game Changer category of EDP Clean Green Awards. Water Permissions Guide published Design Guide to Support Water Table and Water Resource Management in the Broads National Park. Short film about Restoring Grazing Marshes at Chestnut Farm | Protecting Peatlands in the Broads National Park Short film about Wetland Farming at the Horsey Estate | Paludiculture in the Broads National Park **March 2025:** The Authority had been successful in one of the bids for a Water Restoration Fund grant in the amount of ~£200,000. **April 2025:** The 12-month extension of FibreBroads has been granted (£175,000). Awaiting approval of the 12-month extension of LAPWDP (£78,500). Buttle Marsh amended Restoration Plan, with reservoir removed, submitted to NE for approval. First fibre harvest at Horsey complete and material being sent to UEL and Natural Building Systems for testing. Norfolk and Suffolk Farm Cluster leads visited Horsey. Visited Somerset to discuss and present on peat restoration.	31/03/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				Designing peatland fen restoration scheme at Beccles Marsh with Norfolk FWAG and farmers. **June 2025:** 12-month extension of LAPWDP (£78,500) awarded and work on Beccles Marsh feasbility and engagement underway with owner, farming tenets, Anglian Water, Suffolk County Council, Internal Drainage Board and other stakeholders. Also working on feasibility of water managment around Langley Abbey. Reed cleanings from thatching baled and sent to partners (ESG Natural Capital and Woolly Shepherd) to create acoustic panels for use in a suitable location in the Broads. Working with Reed Cutters to assess the extension of reedbed cutting for thatching. **August 2025:** Preparing for the Broads Floodplain Water Conference in January 2026, alongside a podcast series. At Buttle Marsh, the sluice will be installed by early October, with the windpump due March 2026. An Early Market Engagement response to Defra on future peat restoration has been submitted. The Broads Peat Partnership is being formalised, including work with Beccles Town Council on a new restoration scheme. Highlights include a bittern at the Horsey paludiculture site, a strong year for wasp spiders, and a new UK record: *Stigmatomyces manicatae* fungus on the rare fly *Ochthera manicata*, found during a Norfolk and Norwich Naturalists' Society visit. **November 2025:** Eight podcast interviews have been completed, and a new peat webpage is currently in development. *Funding: Defra – Lowland Agricultural Peat Water Discovery Project (LAPWDP).* Buttle Marsh Works: The sluice installation has been completed, and the tender for the remaining water management works has been issued. *Funding: Defra – Peat Restoration Grant* Reedbed Expansion: Assessments of potential reedbed expansion sites in Norfolk and Suffolk are ongoing. A liaison visit to the Netherlands with Broads partners is planned for December, and work continues to further develop the BA/ADAS REEDS economic model. *Funding: Defra – Paludiculture Exploration Fund (PEF)*	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				Broads Peat Partnership: The Broads Peat Partnership has now been established. The Partnership’s work was presented at the Norfolk Landscapes Conference on 29 October 2025. **February 2026:** Managing Carbon and Water in Lowland Landscapes Conference received excellent feedback with 140 delegates attending. The Authority unveiled Broadly Speaking, a new podcast series created through a Defra-funded project aimed at building a peatland community and tackling one of the region's most pressing environmental challenges: cutting greenhouse gas emissions from 2,000 hectares of drained peat soils. The podcasts are available on: Spotify; Soundcloud; and Apple podcasts Applying for funding to install novel low-cost monitoring on Buttle Marsh using a LoRaWAN gateway. Workshop held with Broads IDB about peat and water management. Costing peat restoration projects for future potential bid for Defra funding. **April 2026:** Our Lowland Peat Water Discovery project has been featured in this week's Defra blog, highlighting its contribution to peatland restoration and water management, just as Defra launches the first call for new Peat Restoration Projects. Improving England's lowland peat: applications open for the Water Discovery Grant - Environment Buttle Marsh project is complete.	
Haven Bridge	02/04/2024	Emma Krelle	The Great Yarmouth Ports Leisure Users meeting on 2 April had a long discussion regarding the problems with the Haven Bridge. There is a dispute between Peel Ports and Norfolk County Council regarding opening the bridge which is having an adverse impact on commercial and private boat owners based in the Broads.	**April 2024:** Chief Executive has contacted Norfolk County Council and has been asked to brief the local MP. Awaiting outcome of discussions between Peel Ports and Norfolk County Council. **July 2024:** Temporary arrangements agreed by Peel Ports and Norfolk County Council have allowed the bridge to open. The Monitoring Officer has written to the Great Yarmouth Port Authority reminding it of its statutory duties. **August 2024:** Response received from Great Yarmouth Port Authority and meeting to be arranged to discuss Haven Bridge. **September 2024:** Meeting deferred until after the Port Authority have had their AGM.	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				November 2024: Meeting with users on lifting arrangements on 14 November 2024. Peel Ports proposed that charges be introduced for lifting the bridge and the Port Users Group would formulate a response to that proposal. **December 2024:** Peel Ports is consulting with the Port Users Group on a proposal to introduce charges for raising the Haven Bridge. The Group has written to the Great Yarmouth Port Authority highlighting Clause 59 of the Great Yarmouth Port and Haven Act 1866 which states that "no charge shall be made in respect of opening the Bridge". They have also pointed out that the introduction earlier this year of a transit fee on pleasure craft contravenes Clause 113 of the same Act. The Authority is seeking a meeting with the Port Authority and Peel Ports to establish the position. **January 2025:** Great Yarmouth Port Authority has indicated that the proposed Bridge Lifting Charge "will not be applied for 2025". **March 2025:** The Chief Executive and Monitoring Officer met with Peel Ports on 19 February and covered a range of issues. **November 2025:** A Port Users Group meeting will be held on 4 December 2025. **December 2025:** Norfolk County Council has given notice that Haven Bridge would be closed for two weeks from 1 December 2025 to carry out further repairs which included the replacement of barriers and repairs to the paths, parapets, and all timber blocks on the bridge deck. **February 2026:** Norfolk County Council has given notice that Haven Bridge would be closed for five nights from Monday 9 February 2026 to carry out resurfacing works. **April 2026:** On 1 April, the Broads Authority was notified by Peel Ports that Haven Bridge was non-operational until further notice. As at 21 April 2026, the bridge was operational. **June 2026:** Haven Bridge is operating as advertised, alongside Breydon Bridge by Peel Ports, the latest information can be found using this link: Bridge Information and Booking Bridge Lifts. Herring Bridge, operated by Norfolk County Council, can be booked for an opening using: Herring Bridge Information	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				and booking - Norfolk County Council. NCC will continue to manage the Herring Bridge until the 'snagging period' is over, with the ambition for Peel Ports to also take over the management of the Herring Bridge.	
Landscapes Connections	24/01/2025	Andrew Farrell	To track the progress of the submission of an expression of interest to the National Lottery Heritage Landscape Connection Scheme and the subsequent development of an initial bid ready for submission at the end of 2025.	**January 2025:** Members authorised the submission of the expression of interest to the National Lottery Heritage Landscape Connection Scheme. **March 2025:** Further advice given from senior officers at the Heritage Fund on the timings of development funding application and Expression#LC of Interest. Initial application for development funding to cover officer costs to develop the Landscape Connections Partnership bid being in the next few weeks. **April 2025:** Work continues to develop the development funding application. This is incorporating recently arising needs to further develop our work to support small local heritage partner's organisational sustability, which is one of the key funding priorities of the Heritage Fund. We are also having key conversations with partners around the needs to meet our cash-match funding needs next year. **June 2025:** Continuing to meet with Heritage Fund and partners to scope out overall project. Speaking with potential funders to cover initial match funding requirments for development stage. **September 2025:** An initial application for resilence funding to the Heritage Fund has been submitted to build capacity to support building the partnership. **November 2025:** We have been awarded a grant of £129,312 in resilence funding for a project titled "#LC Broads Heritage Partnership: A Vision for the Future". This funding will allow us to bring together the new partnership, through funded officer time, to develop and submit the first round bid to the Heritage Fund. We will be recruiting a new externally funded Partnership Develop Officer to lead in this work. In the first week of Nov. we hosted a visit with the regional director of the Heritage Fund and one of the Senior engagement managers where we discussed our plans for developing our schemes for the programme. **February 2026:** We have begun delivery of the project and have appointed a Partnership Development Officer to lead	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				on this work. We have also appointed consultants to work with the partnership ,including ourselves, to identify gaps and needs within the partnership, potential funding opportunities and to develop the next phase of funding for the scheme. They will deliver a report evidencing the needs of the partners in the landscape which will be a foundational piece of evidence with our next funding bid. We have continuted to meet with the engagment team from the Heritage Fund to discuss the development of our plans for the next phase. **April 2026:** On 5 March 2026, we held our first partnership workshop to begin the co-development of the next phase of theLandscape Connections project. On April 30th we held the second workshop with the partnership. These are funded by the Heritage Fund as part of the the #LC Broads Heritage Partnership: A Vision for the Future" project. Our consultants are identifying new stakeholders for the partnership to help us "Review and expand The Broads Authority's partnership network" which is one of the approved purposes of this funding. They will soon begin 1 to 1 support with selected partners to identify future areas of support to ensure the reslience of the partnership. We are currently developing a new partnership website that will become the digital home of this current Landscape Connections project, and the developing next phase. We are on track to complete this strand of funded work in October 2026. **June 2026:** To date we have held the first 3 workshops with one more to be held in July. These have all focused on the Heritage Fund's 4 strategic priorities around: Saving Heritage; Protecting the Envrionment; Inclusion, Access & Participation; and Organisational Sustainabliity. Our consultants have identified more than 300 organisations locally that have the potential to work with the project in the future. Some of these organisations have the potential to help us address identified partnership gaps around access and inclusion. We have received our mid-point evaluation report from our external evaluator, who has shown that we are on track to complete this intial phase of the project this autumn. We are still in discussions with the Heritage Fund,	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				and other supporting funders, in the development of the next phase of the scheme. The new website is under development and we have begun some early social media engagment to record and promote the ongoing partnership work.	
Appointment of a Monitoring Officer	25/07/2025	Emma Krelle	At the Broads Authority meeting on 25 July 2025, the Board approved the transfer of the position of Monitoring Officer from Jonathan Goolden at Wilkins Chapman to Robert Thomas, Head of Governance as from 12 November 2025.	**November 2025:** Since the decision by the Broads Authority, Robert Thomas has resigned from his post and will be leaving the Authority on Friday 5 December. To ensure the Authority remains compliant under section 5 of the Local Government and Housing Act 1989, Jonathan Goolden of Wilkins Chapman has agreed to be the Authority's Monitoring Officer. Lorraine Taylor has been appointed Head of Governance as from 8 December 2025 and the plan is that she will in due course take over the role of Monitoring Officer. She has completed her first Monitoring Officer Foundation Course and will take on the Deputy Monitoring Officer position, providing essential continuity during this transition. A Monitoring Officer work program has been developed and this will be handed over to the Deputy Monitoring Officer to implement and maintain. **February 2026:** Lorraine Taylor has started the Monitoring Officer course and is due to complete this by 27 March 2026. **April 2026:** Lorraine Taylor has completed the Monitoring Officer course. Appointment of Lorraine as Monitoring Officer is on the Broads Authority agenda for 15 May 2026. **May 2026:** Lorraine Taylor was appointed Monitoring Officer at the Broads Authority meeting held on 15 May 2026. The appointment commenced from 18 May 2026. Item closed.	01/12/2025

Date of report: 23 June 2026

Broads Authority

24 July 2026
Agenda item number 10

Strategic priorities- Update July 2026

Report by Head of Governance

Purpose

The report sets out the latest progress in implementing the Authority's annual strategic priorities for 2026/27.

Broads Plan context

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

Recommended decision

To note the progress in implementing this year's strategic priorities.

Contents

1. Introduction

1.1. Each year the Broads Authority identifies a small set of strategic priorities, which focus on projects that have high resource needs or a very large impact on the Broads, or that are politically sensitive. Setting these priorities helps target the Authority's resources and make the most of partnership working and external funding opportunities. Priorities are set each financial year, although some large-scale projects carry across several years.

1.2. In addition, Defra has a requirement for National Park Authorities and the Broads Authority to provide quarterly updates on deliverables against the Business Plan, as part of its grant funding agreement. These update reports on our strategic priorities are used by officers to comply with that requirement.

2. Updates

2.1. The second update on our agreed strategic priorities for 2026/27 is in Table 1 below.

Table 1

Strategic priorities 2026/27 – progress update

Defra/Gov priority **BA strategic priority, aims and milestones**	**Progress**	**Lead officer**
Potentially all **1. Start preparation of a replacement Broads Plan to cover the period 2028-2033** Aim: To implement the next steps of the Broads Plan preparation. Milestones: (i) Broads Plan – start preparation of a new plan to cover the period 2028-2033 (ii) April-July 2026: Commission State of the Park Report Prepare report summarising feedback First Broads Plan Partnership workshop Report progress to Broads Authority (iii) August-December 2026 – Draft Broads Plan (iv) January-March 2027 – Consult on emerging draft plan.	Status: **On track** (i) Consultant appointed to support the process. Letters issued week ending 17 April 2026 to partners, parish councils, local authorities and Natural England on the review of the current plan. (ii) Officers workshops; one stakeholder workshop; Broads Authority Member workshop; and a Navigation-specific workshop which included stakeholders and Navigation Committee members were held in June 2026. A delivery partner workshop will be held in July 2026. (iii) Not yet due (iv) Not yet due	Chief Executive / Director of Resources
2. Adoption of the Local Plan for the Broads Authority	Status: **On Track**	Planning Policy Officer

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
Aim: To facilitate the Local Plan Enquiry. Milestones: (i) Submit plan for Local Plan Inquiry for independent inspection by a local plan inspector. (ii) Receipt of Matters, Issues and Questions. (iii) Examination hearings. (iv) Modifications consultation. (v) Receipt of Inspector's Report. (vi) Adoption of Local Plan.	(i) Completed 16 February 2026. (ii) Potentially June 2026. (iii) September 2026. (iv) TBC (v) TBC (vi) TBC	
Protect communities from the dangers of flooding **3. Broadland Futures Initiative** Aim: Responding to Climate Change and supporting the Broadland Futures Initiative Milestones: • Baseline modelling (BFI Product 34) report due in 2026/27 • Appraisal of the flood risk management action pathways using the modelling data and multi-criteria decision analysis	Status: **On Track** With two-thirds of the Broads below Mean Sea Level, living, working, and enjoying Broadland depend on flood risk management. The BFI Plan (due for completion in 2028) will be an adaptive pathway which will guide local planning, future decisions and investments, ensuring they are cost-effective, environmentally sustainable, technically feasible, and democratically agreed upon. 1. BFI newsletter #17 issued in June 2026. 2. Hydrological Modelling nearing completion. 3. The Flood Risk management actions modelling also nearing completion.	Director of Delivery

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
	4. The EA's Flood and Coastal Erosion Risk Management funding policy was updated in April 2026 5. Summary documents on BFI progress can be located Broadland Futures Initiative	
Improving landscapes for biodiversity and agriculture. Protecting landscape character and the historic environment. Connecting and inspiring communities. **4. Landscape Connections** Aim: Develop partnership and submit development phase bid to the Heritage Lottery Fund to unlock up to £10m over 10 years. Milestones: (i) Deliver and complete initial landscape connections project (#LC Broads Heritage Partnership: A Vision for the Future) by October 2026. (ii) Submit expression of interest to Heritage Fund by Summer 2026. (iii) Submit bid to the Heritage Fund by end of November 2026.	Status: **On Track** (i) Work continues in the delivery of our initial funding from the Landscape Connections scheme (#LC Broads Heritage Project) which is laying the groundwork for the new partnership and co-creation of initial project ideas. We have held 3 workshops this spring and summer to facilitate the creation of our new vision for the future of Heritage in the Broads, with further workshops booked later this summer. Our consultants have identified more than 300 local organisations that have a potential to work with the partnership in some capacity, which will help to address some of our identified partnership gaps around access and inclusion. We have also had our mid-point evaluation report from our external evaluators who have identified no major issues with	Head of External Funding

Defra/Gov priority **BA strategic priority, aims and milestones**	**Progress**	**Lead officer**
	project delivery. The next phase is to begin coalescing the outputs from the workshops into a cohesive *Vision for the Future.* (ii) We continue to speak with investment officers at the Heritage Fund in preparation of submitting our EOI for the next phase of funding. We have begun drafting responses to the EOI form. We continue to work the Heritage Fund on the development of a new cohort of other landscapes which are developing bids to the scheme, as well as with other significant projects also receiving investment from the Heritage Fund. We continue to develop the initial project pipeline for the full scheme, including the possible integrations of the outcomes of the current River Basin Management Plans being undertaken by the EA. (iii) We will be able to start on the next step for submission after the EOI stage.	
Responding to climate change and flood risk **5. Responding to Climate Change and Nature Recovery** Aim: Implement the agreed Climate Action Plan and begin working	Status: **On Track** (i) Ongoing work to develop partnerships. Further exploration of a project under ZEVI programme and preparation of a new	Sustainability Manager / Environment Policy Adviser

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
towards incorporating the next plan in the Broads Plan from 2028. Broads Climate Action Plan, Broads Nature Recovery Action Plan, PLTOF and 30 by 30. Milestones: (i) Seek funding through the CDMC and ZEVI programmes for maritime decarbonisation (ii) Continue developing the CyclePods Cycle Charging network (iii) Use GIRAMS, LEVI and other available funding to continue expanding the boat charging network (iv) Report and track progress via the CDP reporting process. (v) Produce a programme of projects that meet wildlife rich habitat and 30 by 30 targets, including working with Broads Biodiversity Partners and purchasing land that meets criteria (vi) Identify key projects to take forward within the funding available (vii) Use additional Defra funds to deliver projects, reporting progress through the Broads Biodiversity Partnership (viii) Seek funding through the Peatland Sector Capacity, Lowland Water Fund and	submission under CDMC was approved by Management Team in April 2026. We are continuing to explore both potential projects. The CMDC project would look at Hydrogen as a fuel source for dredging work, and is likely to submit. The ZEVI project, which would look at Electrified hire cruisers, is still at the partnership development stage. (ii) The expansion of the CyclePODS network is still awaiting funding. (iii) Next target site is Ludham bridge, pending agreement with EA. This delayed by the process of transferring management of the moorings. (iv) Next report due to be compiled in August. The Sustainability Manager met with the CDP to discuss the submission of the next report and improvements needed in the BA activities to raise its score. (v) Produced an EoI project programme for the Broads Biodiversity Partnership. Projects will be prioritised to align with the £64K budget for wildlife rich habitat delivery.	

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
Paludiculture and Wetter Farming programmes (2026-2030) for peatland restoration and wetter crops, working with Broads Peat Partnership	(vi) Defra final guidance for wildlife rich habitat delivery received in April and projects prioritised with senior officers. Two projects being taken forward are pond restoration and breeding wader habitat creation. (vii) Defra grant via National Parks Partnership secured for feasibility in relation to wetland creation and water treatment in the Ant valley. (viii) BA are a partner in a consortium bid for the Lowland Peat Water Discovery grant. The bid is being led by Norfolk FWAG and includes several sites in the Broads developed during previous peat grants. If successful, the Broads Authority's role will be to act as Partnership Chair, provide strategic direction and high-level technical expertise, contribute site-specific knowledge, and support engagement with landowners across the project area. The result of the application will be known by late summer 2026.	
Access for all **6. Access in the Broads** Aim: Maximising benefits from Access for All and Active Travel	Status: **On Track**	Waterways and Recreation Officer

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
England funding. Deliver the Broads Local Cycling, Walking, Wheeling Infrastructure Plan (LCWIP) in partnership with key stakeholders and the highway authority. Milestones: (i) Produce Active Travel England National Park Capability Fund programme plan (end May 2026) (ii) Identify by end June 2026 key Active Travel Projects to take forward within the funding available, with the inclusion of socio-economic access. (iii) Deliver programme of Access for All projects in line with the funding guidance, reporting progress through the Broads Local Access Forum (BLAF). (iv) April: Increase capacity for ATE Phase Two project management. (v) May: Establish ATE Steering group. (vi) June – December: Focussed active travel community public engagement events. (vii) Review Year 2 and deliver Year 3 Integrated Access Strategy. (viii) Identify and deliver Access for All projects and suitable sites in the Broads.	(i) Programme plan produced and submitted. (ii) Training under way and Steering Group established; route matrix in progress for route selection. (iii) Progress reported to BLAF May 20th. Feedback form signage in place for paddle craft launch feedback with feedback being received and processed. Programme of works created and budgeted. (iv) Interviews June 12th. (v) Steering Group established. (vi) To be organised when Active Travel Project Officer in position. (vii) Year 2 reviewed, feedback report to BLAF. Commencing on Year 3 objectives. (viii) Identifying projects and creating 3 year plan for delivery. (ix) N/A at this point.	

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
(ix) Early 2027: Produce initial draft design schemes for active travel in the Broads in partnership with key stakeholders and the highway authority.		
Protecting the interests of navigation **7. Maintenance of the navigation priorities** Aim: Ensure the frameworks for decision-making and timely delivery of maintenance works are in place following consultation with key partners. Milestones: (i) Review of the Breydon and lower tidal rivers management plan (5-year consented plan for all waterways management activities). (ii) Develop joint Maintenance Dredge Protocol with Peel Ports (GYHA). (iii) Riverside Tree Management Plan (5-year consented plan) is due for completion in 2026/27. Refresh and finalise next 5 year plan 2027/28 to 2031/32.	Status: **On track** (i) Consultation with Navigation Committee in April on a suitable approach for channel marking in the lower tidal rivers was completed. Selected post removal to be planned for 2027/28. All post positioning to guide future channel management and dredging specifications to be included in the refreshed Waterways Management Strategy & action Plan for April 2027 onwards. (ii) Consultant has started, due for completion by end October. (iii) Riverside Tree Management programme refresh is in development and is aligned with the update of the overarching Waterways Management Strategy & Action Plan 2027/8-2031/2.	Head of Operations
8. Information and Data Management Project Aim: Data migration to a cloud-based platform, improved information governance and compliance thereby	Status: **On Track**	Head of ICT

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
moving from legacy on premise software to cloud solutions. Milestones: (i) Scope data migration project with Consultants. (ii) Review all data held, delete duplicates and ensure data is removed that we should no longer hold. (iii) Migrate Tolls documents from the on premise DMS to the cloud. (iv) Migrate the Planning system to the cloud.	(i) Report received from consultants in June. A preferred supplier has been identified in accordance with the G-Cloud 14 Buyer Guide. A draft contract has been received for consideration. (ii) Ongoing process being undertaken by ICT support staff working with relevant data holders. (iii) Once a contract is in place, the intention now is to move Planning Documents to SharePoint Online, followed by the Tolls documents. (iv) Contract awarded, cloud hosted servers configured in June with initial data extract undertaken for user acceptance testing during July.	
Potentially all **9. Devolution and Mayoral Authority** Aim: Continue to engage with the Broads Authority's constituent local authorities to make the most of the new governance structure for Norfolk and Suffolk. Milestones:	Status: **On track** (i) The Government has confirmed plans for local government reorganisation (LGR) in Norfolk and Suffolk. From **April 2028**, the existing councils will be replaced by three new unitary councils for Norfolk and three for Suffolk. This means the number of constituent local authorities	Chief Executive / Director of Resources

Defra/Gov priority BA strategic priority, aims and milestones	Progress	Lead officer
(i) Confirmation of board amendments with new unitary councils and DEFRA (ii) Engagement with the new Mayor	for the Broads Authority will reduce from 8 to 3. It is expected that Parliament will confirm the legal arrangements in the Autumn 2026 with shadow authorities in May 2027 and in full operation from April 2028. Engagement continues with the Local Authorities at CEO and CFO level. At some point in the future consequential changes to the Authority's Board will be made. (ii) Mayoral elections have been delayed from 2026 to 2028 for the new strategic authority for Norfolk and Suffolk.	

3. Financial implications

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

3.2. Over-committing to additional work or priorities will have an adverse impact on the budget.

Author: Lorraine Taylor

Date of report: 01 July 2026

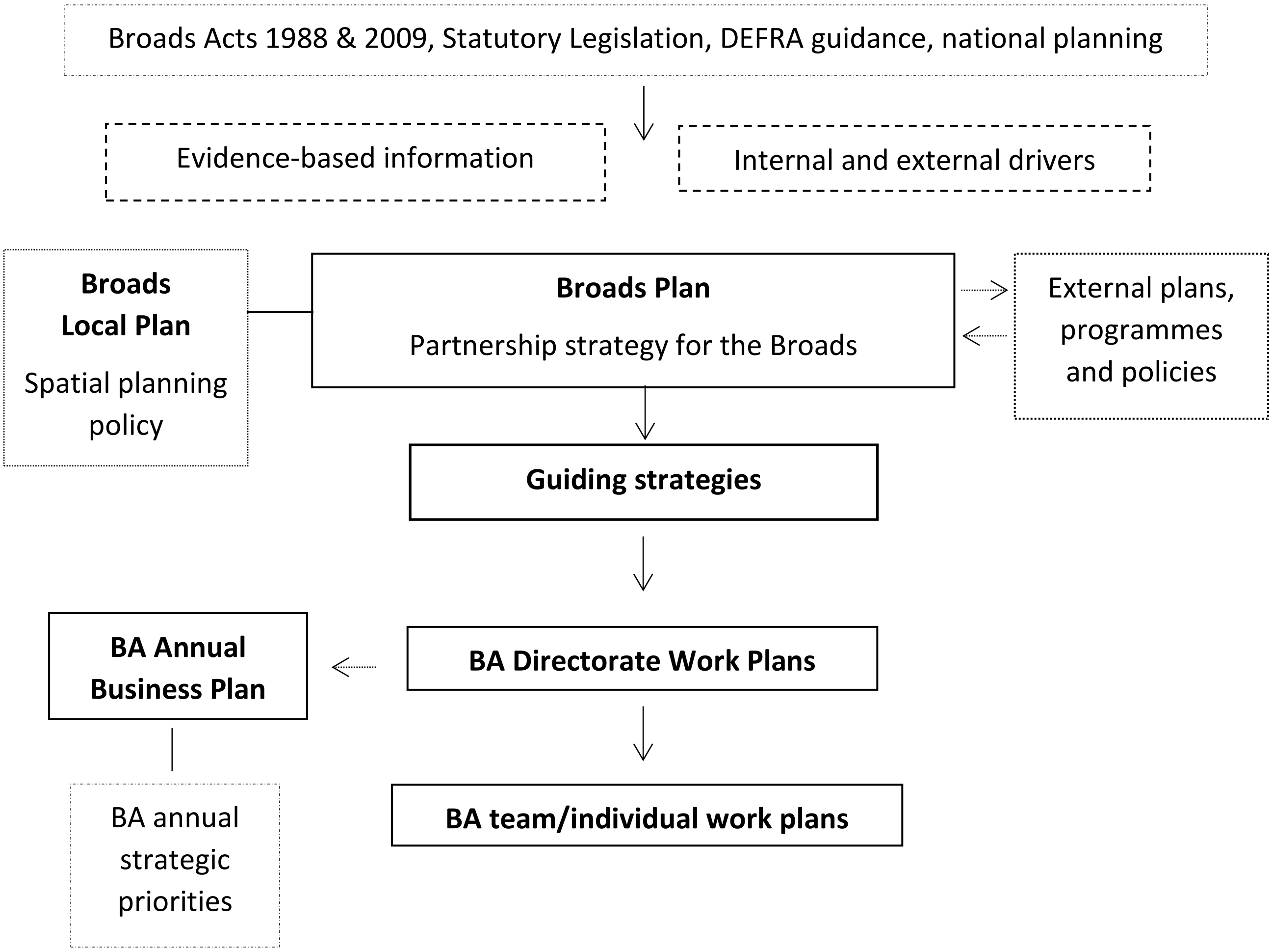
Background papers: none

Broads Plan strategic objectives: All

Appendix 1 – 'Golden thread' strategic framework

Appendix 1 – 'Golden thread' strategic framework

Fig. 1
'Golden thread' strategic framework



Broads Authority

24 July 2026
Agenda item number 11

Annual Governance Statement 2025/26 and Code of Corporate Governance 2026

Report by Head of Governance

Purpose

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 2025/26 and Code of Corporate Governance 2026 are appended to this report.

Recommended decision

To approve the Annual Governance Statement 2025/26 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 2024, we must publish our draft un-audited annual Statement of Accounts by 30 June 2026. Section 15(2) states that the Statement of Accounts should be accompanied by an Annual Governance Statement (AGS) on the effectiveness of our systems during the year, and an action plan to address any identified weaknesses. The AGS and Code of Corporate Governance (CCG) were both published on the Authority's website on 19 June 2026.

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 CCG all provide evidence for the AGS.

1.3. The Risk, Audit and Governance Committee will review the AGS on 21 July 2026 and present any suggested amendments or recommendations to today's meeting. Once the Authority approves the Statement, it will be signed by the Chair and Chief Executive and the Action Plan 2026/27 will be 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 2025/26 is "reasonable", with one of the three audits (Tolls System and income collection) having a "substantial" assurance grading. The audits for Corporate Governance and Risk Management and Planning and Enforcement received "reasonable" assurances. The Authority's Management Team accepted 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: Lorraine Taylor

Date of report: 17 June 2026

Background papers: none

Broads Plan strategic objectives: n/a

Appendix 1 – Annual Governance Statement 2025/26 & Action Plan 2026/27 and Code of Corporate Governance 2026

Annual Governance Statement 2025/26 & Action Plan 2026/27 and Code of Corporate Governance 2026

This draft published June 2026

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Contents

Executive Summary

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 will be considered by the Authority on 24 July 2026 and available via this link. Our action plan 2026/27 and a review of last year's action plan are at Appendices 1(a) and 1(b).

Summary of key conclusions

The Broads Authority's governance framework is fit for purpose, but requires some minor improvements in the Authority's framework of governance, risk management and control as set out in Appendix 1.

Decision-Making and Accountability: The Authority's decisions are transparent, reasoned, and lawful and align with the Local Government Association's Guide to effective decision making.

Scrutiny and Challenge: The Authority's procedures and policies are regularly reviewed by the Management Team, Governance, audit, as well as the Risk, Audit and Governance Committee, Standards Committee, and approved by the Board. Members of the public can raise concerns through the Authority's complaints process and are able to participate at Authority meetings via public questions or public speaking.

Financial Management and Risk: Both the Authority and Navigation committee receive regular updates on the finances throughout the year, with the section 17 officer in attendance to answer questions. Members are consulted on the toll increases and the draft budget, through to final approval. Through annual internal audit, the Authority's internal controls are resilient and have achieved either substantial or reasonable assurances. The Statement of Accounts are annually audited by EY the Authority's external auditors. The

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

Accounts and Audit (Amendment) Regulations 2024 sets out the backstop dates to clear the backlog faced by Local Government bodies. As set out in the 2024/25 audit results report the Authority is on a good trajectory to move away from disclaimed/qualified except for opinions to unqualified. The Authority's risk registers are up-to-date and are reviewed by the Risk, Audit and Governance Committee on a regular basis and form part of the annual governance internal audit review. **Culture and Conduct:** The Nolan Principles of Public Life (integrity, objectivity, accountability, openness, honesty, leadership) are embedded in the Authority's Codes of Conduct. There has been no Code of Conduct complaints, whistleblowing reports, or public complaints in 2025/26.

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 Authorities[2]. 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 current Plan was adopted in Autumn 2022 and covers the period 2022-2027. 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.

A work plan and timetable for the review of the current Broads Plan and preparation for a new Broads Plan to cover the period 2028-2033 was approved by the Broads Authority on 27 February 2026 and the work has now commenced in line with that work plan.

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, Landscape Character Assessment and other planning guidance, to help with the implementation of policies. The Local Plan is subject to

[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.

regular review, and the current review is underway. The consultation on Issues and Options happened between April and May 2024 and was followed by a consultation on the Submission version of the Local Plan (Reg 19) in the summer of 2025. The Local plan was submitted to the Planning Inspector in December 2025 and examination will be held in September 2026.

Our Annual Business Plan outlines 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 2026/27 outlines our work plans for 2026/27 and 3-year financial strategy for 2026/27 to 2028/29.

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. Protected Landscapes Targets and Outcomes Framework

The Government announced how it will monitor the delivery of Protected Landscapes in January 2024. The Protected Landscapes Target Outcome Framework (PLTOF) includes 10 targets against the following themes: thriving plants and wildlife, Mitigating and adapting to climate change, and Enhancing beauty, heritage and engagement with the natural environment. A PLTOF Framework was presented to the Broads Authority on 19 September 2025, where the Board approved the addition of an annex setting out PLTOF targets to the Broads Plan section of the Broads Authority's website. When the new Broads Plan is prepared, the PLTOF targets will be included. Further detail on the targets is set out in the Broads Nature Recovery Strategy 2024/29.

The Authority approved the Broads Nature Recovery Strategy (2024-29) (BNRS) in November 2024. The BNRS includes a five-year Delivery Plan which outlines priority actions, either led by the Broads Authority or in partnership with others, as well as projects managed by other organisations working in the Broads. The Strategy will be monitored by the Broads Biodiversity Partnership, a network of organisations, businesses and individuals working collaboratively to enhance habitats and species.

2.2. Environment Act, Agricultural Transition and Land Use

Recent changes to environment and agricultural policies continue to shape the funding landscape, project delivery and land use management in the Broads.

The Environment Act (2021) aims to improve air and water quality, protect wildlife, increase recycling and reduce plastic waste. The Act is part of a new legal framework for environmental protection, given the UK no longer comes under EU law. Notably Section 40 of the Environment Act imposes a duty on public authorities to have due regard to conserving and enhancing biodiversity, especially habitats and species of greatest conservation importance.

A key mechanism introduced by the Act is the creation of Local Nature Recovery Strategies (LNRSs). These are locally-led, spatial strategies that identify priorities for nature's recovery and map specific proposals for creating or improving habitat. LNRSs will play a critical role in influencing land use decisions and aligning local environmental priorities with national goals, including Biodiversity Net Gain (BNG), protected site management including Protected Site Strategies, and Environmental Land Management (ELM) scheme delivery. The Broads Authority must have regard to the Norfolk and Suffolk LNRSs as they are developed and adopted. The Norfolk LNRS and Suffolk LNRS were published in October 2025.

In parallel, under the Agricultural Transition Plan, the government is rolling out Environmental Land Management schemes, which are designed to support the provision of environmental and climate benefits through land management with three schemes to pay for environmental and climate goods and services:

- Sustainable Farming Incentive (SFI): Supports farmers to adopt sustainable practices that benefit the environment alongside food production, when funding is available.
- Countryside Stewardship (CS): Provides payments for targeted environmental management actions.
- Landscape Recovery: Funds larger-scale, long-term projects focused on habitat and landscape restoration.

Additional funding is provided through the Farming in Protected Landscapes programme (FiPL), also as part of Defra's Agricultural Transition Plan. It offers funding to farmers and land managers in National Landscapes, National Parks and the Broads to support nature recovery, climate resilience, heritage, and public access. FiPL started in 2021, and has been extended for 3 years, until March 2029.

The England Peatland Action Plan (2021) outlines a long-term vision for the management, protection and restoration of peatlands, for the benefits of wildlife, people and the planet. The Caudwell Report (June 2023) addresses the role of lowland peat in reducing greenhouse gas emissions. The ambitions are supported by funding from the Nature for Climate scheme programme.

Natural England has changed its approach to monitoring SSSI condition, from individual unit assessments to whole feature evaluation. This change could impact restoration planning and the management of pressures on SSSI sites across the Broads.

The Land Use Framework for England was published in March 2026. Its aim is to guide the use of land to meet competing demands (food production, nature recovery, carbon sequestration, housing, and energy infrastructure) within environmental limits. The Framework provides the blueprint for how land in England can be used effectively to ensure there is sufficient land to deliver key nature environment and climate targets. It will help identify where habitat restoration is most needed and ensure space for nature is integrated into urban, as well as rural, landscapes. It sets a clear pathway to nature recovery, supporting the government's 30by30 commitment.

2.3. Planning policy changes

Changes to planning policy need to be considered, as follows:

- In February 2025, the Government published a revised National Planning Policy Framework (NPPF) which replaced the previous NPPF published in March 2012. The changes to the NPPF were reflected in the emerging Local Plan. The Local Plan was submitted to the Planning Inspectorate on 16 February 2026 and the Inspectorate confirmed that the hearing would be held in September 2026.
- The Planning and Infrastructure Bill gained Royal Assent on 18 December 2025 setting out wide-ranging reforms to streamline the planning system, speed up the delivery of infrastructure, and simplify decision-making processes. It will make provision about infrastructure, town and country planning, environmental outcomes, and will provide a more streamlined process for Nationally Significant Infrastructure Projects (NSIPs). This Bill will provide both opportunities and risks for the Broads, and could affect the governance and planning responsibilities of the Broads Authority, particularly in ensuring environmental protection remains robust.
- Planning fees in England are set nationally by the government. The Town and Country Planning (Fees for Applications, Deemed Applications, Requests and Site Visits) (England) (Amendment) Regulations 2023 introduced an automatic, annual increase to planning fees. As from 1 April 2025, this increases planning fees annually, on 1 April each year.

2.4. Devolution and Local Government Reorganisation

The Government is reorganising local government in the UK to create more efficient and streamlined structures. The Government’s long-term vision is for simpler council structures, which make it clear who is responsible for services.

For Norfolk and Suffolk, this means fewer and larger unitary councils compared to the current two-tier model. In March 2026, the government announced that Norfolk and Suffolk will replace their current two-tier council systems with six new unitary authorities (three in each county) by April 2028.

This plan will therefore have an impact on s.1(3) of the Norfolk and Suffolk Broads Act 1988 in relation to the number local authority members appointed to the Authority, and their appointing authority. The Broads Authority has taken an active approach, responding to the consultation, and will respond to any changes over the next three years.

2.5. Defra revenue grant for 2026/27

National Parks in England capital and revenue remained at 2025/26 levels from Department for Environment, Food & Rural Affairs (Defra) in the 2026/27 financial year. In addition, National Parks in England have been awarded a one-off revenue payment to be spent by 31 March 2027.

Over the next financial year, the organisation will identify ways to spend both the capital grant and one-off revenue payment by 31 March 2027.

2.6. Ministry review of Code of Conduct

The Ministry of Housing, Communities and Local Government (MHCLG) consulted on a whole system reform of the standards and conduct framework for local government. The proposed reforms consulted on reflected the government's ambition to introduce a clearer and consistently applied standards and conduct framework for local government in England.

The Consultation closed on the 26 February 2025 and MHCLG published the Consultation results and government response in November 2025, however, the government were yet to present the framework to the House of Commons and were waiting for parliamentary time to do so.

Within the proposals is the requirement for authorities to adopt a mandatory Code of Conduct. The Broads Authority is keeping a watching brief on any changes to the national code of conduct. The government considers that there is merit in standards committees being chaired by someone who is independent and not an elected member of the authority, but that it would not be appropriate to be the Independent Person whose role is defined in law as an advisor on standards investigations and if adopted, would require changes to the make-up of the Standards Committee.

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 Broads Authority as the prime decision maker. Routine decision making is delegated by members to officers of the Authority through the Scheme of Powers delegated to Chief Executive and other authorised officers.

The Broads Authority Board meets five times a year. Members also get invited to site visits and workshops as required, to give members more time to interact informally outside the main business meetings and to get first-hand experience with what is happening on 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 various 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 Risk, Audit and Governance Committee has limited decision making powers and meets 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. Its terms of reference were reviewed in July 2023 (including a change in name from Audit & Risk Committee) and specific powers were transferred to the newly established Standards Committee.

The Standards Committee was established in September 2023, and its purpose is the promotion and maintenance of high standards of conduct within the Authority. One of its key functions is to deal with complaints that Members have breached the Member Code of Conduct, in accordance with the adopted complaints process.

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 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 four 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 two times a year.

The Authority has two **Independent Persons,** appointed for a 4-year term, who are consulted to help the Authority achieve high ethical standards. The current postholders were appointed in 2024 and will serve until 2028.

3.2. Officers

The Authority has 130.35 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 Resources), Monitoring Officer, and Navigation Officer (Head of Ranger Services).

The Chief Executive, Director of Resources, Director of Delivery, and the Head of Communications make up the Management Team. There are eight section heads, covering the following sections: Operations; Communications; Governance; 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 Group. We are also required to have a Data Protection Officer, and this role is currently held by the Director of Delivery as a qualified Data Practitioner.

These are the most up to date figures on full time equivalent staff and the organisational structure when this report was first published.

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 Resources 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 several 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 were reviewed in November 2022. Our Counter Fraud, Corruption and Bribery Strategy was updated in March 2023 and our Standing Orders Relating to Contracts (SORC) in March 2026. We also reviewed our Procurement Strategy in July 2023 and our Capital, Treasury and Investment Strategy in February 2026. 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 (last reported to RAG in November 2024). The Committee agreed to update every two years thereafter.

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 the RAG Committee.

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)](). These include standing orders, terms of reference of committees, codes of conduct, scheme of delegated powers and protocol on member and officer relations.

There have been many changes to our arrangements over the years:

2026 – A review of the Scheme of powers delegated to Chief Executive and other authorised officers is underway and it is envisaged that this will be brought to the Broads Authority at its July meeting to approve.

2025 - Adopted an updated Member Code of Conduct based on the LGA's new model code. Adopted a revised Register of Interests form.

2023 - Completed the implementation of governance and procedural improvements. Updated complaints procedure to reflect the new Standards Committee and Hearings Sub-Committee. Adopted the Monitoring Officer Protocol. Adopted a series of recommendations for improvements in governance and procedures following an external review into a formal complaint.

2022 - Revised complaints procedure adopted.

2021 - Updated and adopted the Code of Practice for Members of the Planning Committee and Officers. Updated and adopted the Protocol on Member and Officer Relationships.

An additional review of the Code of Conduct will be conducted in 2026 once the Government has concluded its formal consultation strengthening the standards and conduct framework for local authorities in England.

Each committee has 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 at Authority meetings. Committee meetings are audio recorded, and the public may request a copy of the recording, until such time the audio recording is destroyed is in accordance with the Authority's adopted data retention and information management policy.

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 2019/20 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 March 2025. 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, 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, 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. It is noted, however, that Broads Engage has not met since the pandemic and it is recommended that stakeholder engagement is reviewed with the new Chief Executive after they have started in August 2026. We also continued to engage with stakeholders through remote means, which can be more accessible to certain demographics.

A key project of the Broads Partnership is to develop a bid for the Landscape Connections scheme, a strategic initiative from the National Lottery Community Fund aiming to support long-term projects to boost nature recovery and connect more people to our most treasured landscapes.

During a review of the Broads Plan 2022-27 ahead of producing a Broads Plan for 2028-2033, the Broads Authority held a series of workshops with Members, partners, stakeholders and other organisation to maximise engagement.

7. Managing risk and performance

The Risk, Audit and Governance Committee's (RAG) 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 two **Directorate Risk Registers** (DRRs), together with a Risk Management Policy. The registers are reviewed every four months by Management Team, and at every meeting of RAG. 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 July 2027.

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, resilience plans, and individual project plans.

A **recorded briefing** from officers is made available to all staff, members and volunteers every other 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 adopted at the 29 July 2022 Authority meeting, with a minor update in October 2024, 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.

Annually, the HIA is required to provide an annual opinion of the Authority's framework of governance, risk management and control, to those charged with governance to support the Authority's Annual Governance Statement (AGS). To achieve this, a risk-based internal audit plan is developed, and audits are carried out. The HIA's 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 RAG Committee 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 2025/26 is **reasonable**, with one of the three audits (Tolls System and income collection) concluding with a **substantial** assurance grading and the Corporate Governance and Risk Management, and Planning and Enforcement Audit concluding with a **reasonable** assurance. The Authority's Management Team accepted the recommendations raised and assigned responsibilities and deadline dates, as shown in Appendix 2(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 considered. The opinion was discussed with the Section 17 Officer prior to publication.

9. Conclusion and Action Plan

No significant governance weaknesses have been identified.

Our Annual Governance Statement Action Plan 2026/27 and a summary of progress against last year's action plan are at Appendix 1. We are satisfied the Plan will address the identified minor issues, and we will report back on its implementation as part of our next Statement.

Chair of the Authority

Emma Krelle (Chief Executive)

Dated: 24 July 2026

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Appendix 1 – Assessment of effectiveness

The Broads Authority concludes that:

- Governance arrangements are adequately aligned to support the Authority's delivery of planned outcomes and to meet its responsibilities for best value. The Authority has several procedures in place to make sure we obtain best value for money in all that the Authority does, and these are reviewed on a regular basis.
- Governance arrangements are in place and operating effectively to support and deliver each of the principles of good governance.
- That each of the core arrangements for the local code are operating effectively as set out in the Broads Authority Code of Corporate Governance schedule on page 22. However, it has been identified that the Authority could improve Principle B in relation to stakeholder engagement by holding regular Broads Engage meetings.
- As set out in section 8 above, the results of external assurance providers and internal audit's annual conclusion that the system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.

The Management Team and the Head of Governance have carried out a thorough annual review of the governance of the Broads Authority and are satisfied that it meets the benchmark of the seven principles of good governance, as set out in the Governance Framework.

Appendix 2(a) - Audit recommendations: Action Plan 2026/27 and areas of improvement

Table 1

Actions arising from 2025/26 audit and outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
Corporate Governance and Risk Management		
R1: Delegated Decisions Publish records of decisions to include the date of decision, reason for decision, and alternative options considered.	Director of Resources and Head of Governance	31 July 2026
R2: Directorate Risk Registers Review directorate risk registers on a regular basis to identify any recurring issues or themes. Anything identified reported to Management Team and Risk, Audit and Governance Committee.	Head of Governance	31 July 2026
R3: Directorate Risk Register (DRR) Update the format of the DRR to include clear timescales and ownership for mitigating actions and links to work plans in directorate risk registers.	Head of Governance	31 July 2026
Planning and Enforcement		
R1: Habitats Regulations Assessments (HRA) To establish a consistent approach to HRAs and to ensure that all relevant planning applications are appropriately screened and assessed in line with the Conservation of Habitats and Species Regulations 2017	Head of Planning	30 June 2026
R2: Planning Enforcement Management to ensure that sufficient knowledge and capability is maintained within the enforcement function by formalising current practices and documenting key processes.	Development Manager	31 December 2026

R3: Resilience Review the current resourcing and workforce planning arrangements within Planning team to improve resilience.	Head of Planning	31 December 2026
R4: Planning Complaints Ensure that complaints received are supported by evidence on file. Regular management oversight to be introduced to ensure compliance within three working day requirement.	Development Manager	31 July 2026
Cyber Security Maturity Assessment		
Outstanding from 2024/25 **R9: Supply Chain Security** IT suppliers must be reviewed periodically to ensure that they are meeting contractual security obligations and key performance targets.	Senior ICT Support Officer	30 June 2026 Ongoing. The Authority is working with Cyber GSeC (Government Security Centre for Cyber) and a SoW (statement of works) has been agreed. Awaiting Cyber GSeC to provide advice and guidance.

Appendix 2(b) - Audit recommendations: Progress against Action Plan 2025/26 and summary of improvements

Table 1

Actions arising from 2024/25 audit and any outstanding actions from previous audits.

Audit recommendation	Lead officer	Target/status
Corporate Governance and Risk Management		
R1: Risk Appetite Agree an organisational risk appetite statement covering all risks	Head of Governance	Completed and adopted by the Broads Authority on 25 July 2025.
R2: Format of Risk Registers Review format of risk registers as follows: 1. To separate controls, assurances and gaps. 2. To ensure all mitigating actions have clear deadlines and ownership. 3. Add a target risk rating in line with risk appetite. Add links to Annual Business Plan workplans in the directorate risk registers.	Head of Governance	1. Completed July 2025. 2. Deadlines and ownership added to mitigating actions in Corporate Risk Register. 3. Completed July 2025. Links have been added.
R3: Compliance Statement Action to be taken to ensure than an appropriate compliance statement is made by the Duty Holder when this is next required by the MCA (likely to be March 2024).	Head of Safety Management	Completed by 31 March 2026. The Broads Authority's Safety Management System (SMS) has been rewritten and in the correct format for the new Port Marine Facilities Safety Code (PMFSC). Following review at the Boat Safety Management Committee on 30 March 2026 and the Navigation Committee meeting on 16 April

		2026, it has been submitted to the MCA for 'approval as compliant'. Once approved by the MCA, the PMFSC plan will be listed on the Government's website as approved, and the Authority's outstanding Audit requirement will be completed.
Cyber Security Maturity Assessment		
R1: Engagement and Training A policy must be in place requiring all staff to receive cyber security and information security training.	Senior ICT Support Officer	A single ICT security policy covering R1 to R8 is in place as at 30 September 2025.
R2: Asset Management A policy must be in place to require digital assets to be inventoried and accounted for centrally.	Senior ICT Support Officer	
R3: Architecture and Configuration An IT Security and Network Security policy must be in place.	Senior ICT Support Officer	
R4: Vulnerability Management A policy must be in place to cover patching and updates of digital assets.	Senior ICT Support Officer	
R5: Identity and Access Management A policy must be in place to cover user authentication and access controls	Senior ICT Support Officer	
R6: Data Security A policy/plan must be in place to cover backup and recovery of data.	Senior ICT Support Officer	
R7: Logging and monitoring	Senior ICT Support Officer	

A policy must be in place to cover the organisation's security logging and monitoring requirements		
R8: Supply Chain Security Regular assurance must be obtained from third parties to provide confidence in supplier's security measures and controls.	Senior ICT Support Officer	
R9: Supply Chain Security IT suppliers must be reviewed periodically to ensure that they are meeting contractual security obligations and key performance targets.	Senior ICT Support Officer	Ongoing. The Authority is working with Cyber GSeC (Government Security Centre for Cyber) and a SoW (statement of works) has been agreed. Awaiting Cyber GSeC to provide advice and guidance.

Appendix 3 - Broads Authority Code of Corporate Governance 2026

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 Risk, Audit and Governance 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 because 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 2026 was approved by the Authority on 24 July 2026 and signed off by the Chair and Chief Executive.

Chair of the Authority

Emma Krelle, Chief Executive

Date: 24 July 2026

Broads Authority Code of Corporate Governance: Schedule (July 2026)

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 2024/25 and report the results to the Risk, Audit and Governance Committee and subsequently to the Broads Authority in July 2026 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
Behaving with integrity 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 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) 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	• Annual Governance Statement and Action Plan • Appointment of Independent Persons • Risk, Audit and Governance Committee oversight • BA Core Values • Codes of Conduct for Employees, Members and Planning Committee Members • Declaration of Gifts and Hospitality for Members and officers • Disciplinary Procedures for Officers • 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 • Monitoring Officer Protocol • Register of Interests for Members and declarations of interests made at meetings and recorded in minutes • Register of Interests for officers

	• Related party declarations note as part of the Statement of Accounts. • Safeguarding Policy • Social Media Policy • Standards Committee • Standing Orders for the regulation of Authority proceedings • Standing Orders Relating to Contracts • Terms of Reference of Committees • Whistleblowing Policy for Members • Whistleblowing Policy for Officers
Demonstrating strong commitment to ethical values Establishing, monitoring, and maintaining the organisation's ethical standards and performance Underpinning personal behaviour with ethical values that permeate all aspects of the organisation's culture and operation Developing and maintaining robust policies and procedures that place emphasis on agreed ethical values Making sure external providers of services on behalf of the organisation act with integrity and in compliance with ethical standards expected by the organisation	• Annual performance appraisal for Members and Officers • BA Core Values • Codes of Conduct for Employees, Members and Planning Committee Members • Equality Policy • Guide for Local Authority appointees to the Broads Authority • Monitoring Officer Protocol • Procurement Strategy and procedures • Recruitment & Selection Policy and procedures • Standards Committee • Use of Independent Persons in complaints procedures • Whistleblowing Policy for Members • Whistleblowing Policy for Officers
Respecting the rule of law Demonstrating a strong commitment to the rule of the law as well as adhering to relevant laws and regulations Making sure statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance with	• Codes of Conduct for Employees, 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 2016) • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers

legislative and regulatory requirements Making the best use of the full powers available for the benefit of citizens, communities, and other stakeholders Dealing effectively with breaches of legal and regulatory provisions Dealing effectively with corruption and misuse of power	• Financial Regulations, Contract Standing Orders and Procurement Strategy • Internal and external audit • Job descriptions and recruitment process for officers • Member induction programme and development protocol • Monitoring Officer appointed by BA • Monitoring Officer Protocol • 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 • Standards Committee • Statutory Officers appointed by the Authority • Whistleblowing Policy for Members • Whistleblowing Policy for Officers

Table 2
Principle B: Ensuring openness and comprehensive stakeholder engagement

Sub-principles	Our evidence to support this principle
Ensuring openness Demonstrating, documenting, and communicating the organisation's commitment to openness 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 Providing clear reasoning and evidence for decisions, in both public records and explanations to stakeholders, being explicit about the criteria, rationale and	• 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 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 the public on request • Corporate Partnerships Register • Fair and transparent data processing through privacy notices

considerations used. In due course, making sure the impact and outcomes of those decisions are clear Using formal and informal consultation and engagement to determine the most appropriate and effective interventions or courses of action	• Financial Regulations and Standing Orders Relating to Contracts • Financial statements • 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 Authority 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
Comprehensive stakeholder engagement and communications Engaging effectively with all stakeholders, making sure the purpose and aims for each stakeholder relationship are clear so outcomes are successful and sustainable Developing formal and informal partnerships to encourage more efficient use of resources and more effective outcomes 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 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 Having effective communication methods and making sure	**Engagement:** • Appointment process to Navigation Committee and Broads Local Access Forum • Broads Local Access Forum • Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement) • KPI annual reporting as part of NPA monitoring process to Defra • Navigation Committee • Public questions time at Authority meetings • Regular meetings between Chairs and CEOs of BA and constituent local authorities • Regular officer level liaison with partner organisations **Communications:** • Annual Business Plan, Annual Report and visitor publications (e.g. Broadcaster), social media accounts • Broads Briefing newsletter from CEO • Broadsheet (toll payer newsletter) • Learning resources on BA website, including Broads Curriculum materials for schools • Notices to Mariners

members and officers are clear on their roles in community engagement Encouraging, collecting, and evaluating the views and experiences of stakeholders of different backgrounds, including reference to future needs Implementing effective feedback mechanisms to show how stakeholder views have been considered Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity Taking account of the impact of decisions on future generations of taxpayers and service users	

Table 3
Principle C: Defining outcomes in terms of sustainable economic, social, and environmental benefits

Sub-principles	Our evidence to support this principle
Defining outcomes Having a clear vision statement of the organisation's purpose and intended outcomes, with performance indicators, which provide the basis for its overall strategy, planning and other decisions Specifying the intended impact on/ changes for stakeholders in the short and longer term Delivering defined outcomes sustainably basis within available resources Identifying and managing risks to achieving outcomes	• 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)

Managing service user expectations with regard to setting priorities and making the best use of available resources	
Considering social, economic and environmental benefits Considering and balancing the combined economic, social, and environmental impact of policies and plans when taking decisions about service provision 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 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 Ensuring fair access to services	• Broads Local Plan • Broads Plan and guiding level strategies • Norfolk & Suffolk Broads Act 1998 (BA statutory purposes) • External Funding Guidance • 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
Determining interventions 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.	• 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

Considering stakeholder feedback when making decisions about service improvements, or where services are no longer required, to prioritise competing demands and limited resources such as people, skills, and land, and bearing in mind future impacts.	• Project boards for large partnership projects (e.g., FiPL) • Public consultation responses informing strategic plan and policy reviews (e.g., Broads Plan, Broads Local Plan)
Planning interventions Establishing and implementing robust planning and control cycles that cover strategic and operational plans, priorities, and targets Engaging with internal and external stakeholders in determining how services and other courses of action should be planned and delivered Considering and monitoring risks facing each partner when working collaboratively, including shared risks Having flexible and agile arrangements so mechanisms for delivering goods and services can adapt to changing circumstances 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 Ensuring capacity exists to generate the information required to review service quality regularly Preparing budgets in accordance with objectives, strategies, and the medium-term financial plan Informing medium- and long-term resource planning by drawing up realistic estimates of revenue and capital expenditure, aimed at	• 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 Risk, Audit & Governance Committee

developing a sustainable funding strategy	
Optimising achievement of outcomes Ensuring the medium-term financial strategy integrates and balances service priorities, affordability, and other resource constraints Ensuring the budgeting process is all-inclusive, taking into account the full cost of operations over the medium and longer term 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 Ensuring 'social value' through service planning and commissioning	• Annual setting of tolls in consultation with the 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 Risk Audit & Governance Committee and BA • Capital, Treasury, and Investment Strategy • Procurement Strategy and reference guide • Standing Orders Relating to Contracts

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
Developing capacity Reviewing operations, performance, and use of assets on a regular basis to ensure their continuing effectiveness Improving resource use through techniques such as benchmarking Recognising the benefits of partnerships and collaborative	• 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 • Corporate Risk Register review • Whistleblowing Policy for Members

working where added value can be achieved Developing and maintaining an effective workforce plan to enhance the strategic allocation of resources	• Whistleblowing Policy for Officers
Developing leadership capacity 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 Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body 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 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 Having structures in place to encourage public participation Considering the leadership's own effectiveness and ensuring leaders	• Director of Resources 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 • Standards Committee • Standing Orders for the Regulation of Authority Proceedings • Terms of Reference for Committees

are open to constructive feedback from peer review and inspections Holding staff to account through regular performance reviews that take account of training or development needs Maintaining the health and wellbeing of the workforce and helping individuals to maintain their own physical and mental wellbeing	

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
Managing risk Recognising risk management is integral to all activities and must be considered in all aspects of decision making Implementing robust and integrated risk management arrangements and making sure they work effectively Allocating clear responsibilities for managing individual risks	• Business Continuity Plan • Corporate Risk Register (reviewed every 3 months and reported to every meeting of the Risk, Audit and Governance Committee) • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Risk analysis in BA reports • Risk Management Policy
Managing performance Effectively monitor service delivery including planning, specification, execution, and independent post implementation review 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 Ensuring an effective scrutiny or oversight function is in place that provides constructive challenge and	• Risk, Audit and Governance 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, Risk, Audit & Governance Committee and Navigation Committee • Risk and financial implications in reports to BA • Standing Orders Relating to Contracts

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 Effectively and constructively challenging policies and objectives to support balanced and effective decision making Providing members and senior management with regular reports on service delivery plans and on progress towards outcome achievement Ensuring consistency between specification stages (such as budgets) and post implementation reporting (such as financial statements)	• Statement of Accounts follows directorate headings • Terms of Reference for Committees
Developing robust internal control Aligning the risk management strategy and policies on internal control with achieving objectives Regularly evaluating and monitoring risk management and internal control Having effective counter fraud and anti-corruption arrangements in place 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 Having an audit committee or equivalent group/function, independent of the executive and accountable to the governing body	• 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 reference to governance, risk management and internal control arrangements • Risk, Audit and Governance Committee • Capital, Treasury, and Investment Strategy • Codes of Conduct for Employees, for Members, and for Planning Committee Members and Standing Orders Relating to Contracts • Counter Fraud, Corruption and Bribery Strategy and Response Plan • Disciplinary Procedures for Officers • 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 • Monitoring Officer Protocol

	• 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
Managing data Having effective arrangements in place for the safe collection, storage, use and sharing of data, including processes to safeguard personal data Having effective arrangements in place and operating when sharing data with other bodies Regularly reviewing and auditing the quality and accuracy of data used in decision making and performance monitoring	• Annual Governance Statement • Data and Information Retention Policy • Data Asset Register, Privacy Notices and Protection policy • Data Protection Officer and deputy (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
Having strong public financial management Ensuring financial management supports both long-term achievement of outcomes and short-term financial and operational performance Ensuring well-developed financial management is integrated at all levels of planning and control, including management of financial risks and controls	• 3-year Financial Strategy • Annual budget and budget management procedures • Annual Business Plan • Annual Statement of Accounts • Assessment against CIPFA Financial Management Code • Asset Management Strategy • Capital, Treasury, and Investment Strategy • Director of Resources 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
Implementing good practice in transparency Writing and communicating reports for public and other stakeholders in fair, balanced and understandable style, appropriate to the intended audience and easy to access and interrogate 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	• Annual Governance Statement and Action Plan • Information published in respect of expenditure over £250 • Monthly data published on BA website in line with Local Government Transparency Code • Payment performance statistics for invoices paid within 30 days published on the website on an annual basis • Record of delegated decisions • Scheme of Powers delegated to Chief Executive and other authorised officers • Compliance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations (2018)
Implementing good practice in reporting Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way Ensuring members and senior management own the results reported 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	• Annual Governance Statement and Action Plan • S17 officer reporting requirements • Statements of Accounts narrative report • Strategic Direction reports (BA annual strategic priorities)

evidence to demonstrate good governance (AGS) Apply Framework to jointly managed or shared service organisations as appropriate Ensure performance information that accompanies the financial statements on a consistent and timely basis and the statements allow for comparison with other, similar organisations	
Developing assurance and effective accountability Acting upon recommendations for corrective action made by external audit 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 Welcoming peer challenge, reviews and inspections from regulatory bodies and implementing recommendations Gaining assurance on risks associated with delivering services through third parties and evidencing this in the AGS When working in partnership, make sure arrangements for accountability are clear and the need for wider public accountability is recognised and met.	• Annual Governance Statement and Action Plan • Attendance of internal and external auditors at Risk, Audit and Governance Committee (RAGC) • Audit actions formally logged, followed up and reported to RAGC • Corporate and Directorate Risk Registers • Follow up internal audit recommendations by Director of Resources and Senior Accountant and reported to every RAGC • 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

(end of document)

Broads Authority

24 July 2026

Agenda item number 12

Draft Statement of Accounts 2025/26

Report by Senior Accountant

Purpose

This report provides an update on the Broads Authority's Statement of Accounts and its audit for the year ended 31 March 2026.

Broads Plan context

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

Recommended decision

To note the current position regarding the Draft Statement of Accounts for 2025/26.

Contents

1. Introduction

1.1. In the Financial Performance and Direction report to the Authority on 15 May 2026, there were draft figures for 2025/26 that provided for a consolidated surplus of £229,567. This has now moved by £3,148 and is currently £232,715. This is a result of year-end adjustments.

1.2. The draft Statement of Accounts and the Annual Governance Statement was presented to the Risk, Audit and Governance Committee on 21 July 2026. A verbal update will be provided at today's meeting.

2. Changes to the 2025/26 Accounts

2.1. In 2025/26 CIPFA Code of practice has introduced indexation of non-investment assets. The changes in the 2025/26 Code apply to the following asset categories: Other land and buildings, vehicles, plant, furniture and equipment, surplus assets, right-of-use assets measured at current value. Assets last valued prior to 2025/26 remain valid during the transition period (1 April 2025 to the date of the next revaluation). The maximum revaluation interval is five years. During this period, indexation must be applied annually. Under the previous Code, assets had to be revalued if their current value differed materially from their carrying amount at the reporting date, and although this requirement has been removed in the 2025/26 Code, the balances as at 31 March 2025 can be considered materially up to date. Therefore, when applying indexation for the first time on 31 March 2026 the calculation of indexation gains or losses will be compared to the 31 March 2025 index (and not the index at the date the asset was last valued if earlier). Changes to the valuation of non-current assets through indexation and/or revaluations are accounted for through the revaluation reserves or the surplus/deficit on provision of services. However, where no suitable index is available the Code outlines the process to follow. In such cases authorities utilising the option to carry out a desktop revaluation in year three.

2.2. During 2025/26 the Authority undertook a restructure following the cut in National Park grant funding. This resulted in a reduction of one directorate and the reallocation of departments across the remaining Directors and Chief Executive. This has resulted in the 2024/25 comparatives being amended so they are consistent with the directorates in 2025/26.

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

Table 1

Summary Income and Expenditure 2025/26

Income and Expenditure	Delivery £000's	Resources £000's	Chief Executive £000's	HLF £000's	Corporate Amounts £000's	Total £000's
Fees, charges, interest and other service income	(589)	(753)	(362)	(65)	(4,866)	(6,635)
Contribution from reserves	0	0	0	0	(176)	(176)
Government Grants	0	0	0	0	(4,423)	(4,423)

Income and Expenditure	Delivery £000's	Resources £000's	Chief Executive £000's	HLF £000's	Corporate Amounts £000's	Total £000's
Total Income	**(589)**	**(753)**	**(362)**	**(65)**	**(9,465)**	**(11,234)**
Employee expenses	3,428	1,386	1,085	29	57	5,985
Other service expenses	1,849	2,713	429	25	0	5,016
Total Expenditure	**5,277**	**4,099**	**1,514**	**54**	**57**	**11,001**
Net Expenditure	**4,688**	**3,346**	**1,152**	**(11)**	**(9,408)**	**(233)**

Table 2
Summary of adjustments

Adjustments	Amounts £000's
Net Expenditure	(233)
Amounts in the Comprehensive Income and Expenditure Statement (CIES) not reported to management	162
Amounts included in Table 1 not in the CIES	2,985
Cost of Services in the CIES	**2,914**

2.4. Items in the amounts included in the CIES not reported to management include year-end adjustments for the Pension Scheme. The Accounts are adjusted to reflect the difference between the actual costs assessed by the Actuary and the contributions paid over during the year. Further adjustments are also made for untaken staff leave, depreciation, movements on the revaluation of fixed assets and unapplied grant income.

2.5. The main adjustments in the third line, which is in the analysis above but not the Comprehensive Income and Expenditure Statement, is the removal of the DEFRA grant, interest and investment income and interest payable. These items are added back in the lines under the cost of services. Further adjustments relate to the accounting treatment of capital expenditure and reserve expenditure.

2.6. 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	(6,368)	0	0	(6,368)	0	(6,368)
Interest and investment income	(267)	0	267	0	(267)	(267)
Contribution from reserves	(176)	0	(222)	(398)	0	(398)
Government Grants	(4,423)	0	4,383	(40)	(4,580)	(4,620)
Total Income	**(11,234)**	**0**	**4,428**	**(6,806)**	**(4,847)**	**(11,653)**
Employee expenses	5,985	(246)	0	5,739	4	5,743
Other services expenses	5,016	0	(1,443)	3,573	0	3,573
Depreciation, amortisation & revaluation	0	408	0	408	0	408
Interest payments	0	0	0	0	83	83
Gain on disposal of Assets	0	0	0	0	(58)	(58)

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
Total Operating Expenditure	**11,001**	**162**	**(1,443)**	**9,720**	**29**	**9,749**
(Surplus) / Deficit on the Provision of Services	**(233)**	**162**	**2,985**	**2,914**	**(4,818)**	**(1,904)**

3. Balance Sheet

3.1. At the end of 2025/26, the Balance Sheet was reporting a net asset position of £13,873,000. This is an increase from the 2024/25 net asset position of £12,189,000. The main cause of this is the increase in the Property, Plant & Equipment. In 2025/26 the Authority has received additional funding of £1,385,058 from Defra for capital expenditure which was used to purchase of Property, Plant & Equipment.

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 has slightly decreased when compared to those reported verbally on 15 May 2026 due to the year-end adjustments. The individual balances that make up the Earmarked Reserve can be found within the Statement of Accounts under note 10, page 43. The year end balances of the reserves are:

- National Park £1,294,898;
- Navigation £557,985;
- Earmarked £3,956,296 of which £1,685,974 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 Statement of Accounts (page 5) includes a link to the draft Annual Governance Statement and will be considered by this committee (see agenda item 11). Once this has been approved by Broads Authority, the Draft Statement of Accounts will be updated to include the approved Annual Governance Statement.

5. Audit of the Statement of Accounts

5.1. The Authority's external auditors, Ernst & Young (EY) started work on 13 July 2026 on the 2025/26 accounts. The auditors provided a verbal update to Risk, Audit and Governance committee on 21 July 2026. The Board will be provided with a verbal update.

6. Financial implications

6.1. The Statement of Accounts for 2025/26 shows revenue reserves of £1,852,883 (National Park (general) reserves £1,294,898, Navigation reserves £557,985) that are adequate. The National Park reserve at the end of 2025/26 stands at 27.9% of net expenditure, while the Navigation reserve is 11.9%.

6.2. The outturn figures for 2025/26, the impact of boat numbers and the 2026/27 level of tolls received will be assessed for their impact on the overall level of reserves and will be considered in future budgeting proposals and when making decisions about income and expenditure in 2027/28.

Author: Izabela Foley

Date of report: 10 July 2026

Broads Plan strategic objectives: All

Appendix 1 – Draft Statement of Accounts 2025/26

Broads Authority

Draft Statement of Accounts 2025/26

Contents

Notes to the Statement of Accounts **22**

Narrative report

Introduction

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

About the Broads Authority

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

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

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

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

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

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

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

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

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

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

Broads Plan 2022 - 2027 (broads-authority.gov.uk)

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 2025/26 can be found in the link below:

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

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

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

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

Governance

The Annual Governance Statement provides details of progress against the current year and provides the new financial year action plan. This is currently available in draft and will be considered by the Authority on 24 July 2026 and is available via the link below:

Draft Annual Governance Statement

Operational model

The Authority consists of three Directorates; Resources, Delivery and Chief Executive. The total number of staff employed by the Authority gives a head count of 144 or 130.3 Full

Time Equivalents (FTE) as at 31 March 2026. This is split 34 (30.3 FTE) Resources, 78 (73.4 FTE) Delivery, 32 (26.6 FTE) Chief Executive. 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 Chief Executive is responsible for the Governance Team who service the Authority's various committees; and Communications - responsible for all publications, events and visitor services.

The Resources Directorate consists of; HR - supporting all of the Authority's employees; Volunteer Services which support volunteering opportunities across all areas of the Authority; Asset Management, IT, Collection of Tolls, Finance and Insurance team; the management of the Nature for Climate Peatland Grant Scheme which aims to create solutions towards peatland restoration, and Farming in Protected Landscapes (FiPL) which supports farmers and land managers in the Broads.

The Delivery Directorate consists of; the Construction, Maintenance and Ecology teams who carry out the practical work on the Broads, from dredging to the maintenance and refurbishment of moorings and land-based sites; the Ranger team who patrol the waterways enforcing the byelaws, carry out small scale practical works, Safety Management with health and safety responsibility for all staff and visitor safety on and near the water; and Planning - responsible for all planning applications, enforcement and the Local Plan within the Authority's executive area.

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

Risks

Uncertainty has reduced about future years' settlements following a proposed three-year National Park grant agreement from 2026/27 and indicative allocations for 2027/28 and 2028/29. Cuts to the National Park Revenue Grant in previous years has meant the Authority has already restructured to make savings. For the 2026/27 consolidated budget has a deficit, with the National Park side being balanced through the National Park (General) Reserve. The surplus on the Navigation side will be placed in Navigation reserve at year end and will give the Authority the option to keep toll increases for future years in line with inflation. This is sustainable in the short-term following the action taken by the board for a restructure in 2025/26. National Park revenue and capital grants from Defra for 2026/27 both remain at the 2025/26 levels. In addition, National Parks in England have been awarded a one-off revenue payment to be spent by 31 March 2027. Over the next financial year, the authority will identify ways to spend both the capital grant and one-off revenue payment by 31 March 2027. There continues to be uncertainty around the impact of inflation, wage increases and rising fuel costs. The Landscape Review recommended that "Central Government funding should continue and be both extended and secured across a five-year period." This would greatly assist the Authority in its financial planning.

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

Corporate Risk Register

Review of Corporate Risk Register

The Authority reviewed the risk register and updated it during 2025/26. The risk register is split between the Corporate Risk Register, focusing on risks that are strategic, and Directorates' risk registers, focusing on operational day to day risk. The Corporate Risk Register is reviewed at every Risk, Audit and Governance Committee meeting with the option for significant risks being reported to the Broads Authority.

Opportunities

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

The UK National Parks also continue to investigate efficiencies through joint procurement and services and to create resilience amongst the Parks. The UK National Parks Communication Team was initially hosted by the Broads Authority and is now hosted by National Parks Partnership LLP. This service is jointly funded by 15 UK National Parks and seeks to promote a shared sense of identity.

The Authority has already been successful in gaining external funding from; Nature for Climate Peatland Scheme, Active Travel England, Access for All, LAPWDP, Generation Green 2, BMW, Electrifying the Broads, MHCLG Digital Planning, Water Restoration Fund and Norfolk Green Infrastructure and Recreational Mitigation Strategy.

The Authority attended the Norfolk Show in June 2025, hosting the Broads village and promoting the National Park and partner organisations. It was a popular destination with twenty stands and was visited by up to 90,000 visitors, including hundreds of school children. The Authority is planning to return to the Show in June 2026.

2026/27 will see the Authority benefit from £1,385m additional grant funding from DEFRA. This capital funding will need to be spent in 2026/27. The Authority plans to use the funding to support our annual capital programme. Defra has extended their FiPL funding to March 2027.

Strategy and resource allocation

The current Financial Strategy was drawn up having regard to the Authority's grant settlement and the priorities in the Broads Plan. It sets out a prudent strategy for managing the limited resources available in order to build on the work underway across the organisation and to continue to deliver the Authority's key priorities over the next year. 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. Work has now commenced on the preparation of a new Broads Plan to cover the period 2028-2033.

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 2026 is £21,900.

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 was repaid in full during 2025/26.

Performance

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

General (National Park) Income and Expenditure

In 2025/26 the Authority received National Park Grant of £4,423 from Defra (£3,914k in 2024/25). 2024/25 included one-off additional revenue and capital funding from DEFRA of £250k each. In addition to this, the income received from external grant support, sales, fees, charges and interest totalled £1,649k (£1,876k in 2025/26). Total income for 2025/26 was £6,072k (£5,790k in 2024/25).

The Authority set a budget for 2025/26 with a forecast deficit of £150k (£15k surplus in 2024/25). The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for the year 2025/26 indicated an anticipated surplus of £19k. The actual outturn saw a surplus of £149k (a favourable variance of £130k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 15 May 2026 for £4k (£13k from 2024/25 added to the 2025/26 budget) and added to the 2026/27 budget.

Navigation Income and Expenditure

Income from tolls was £4,498k (£4,314k in 2024/25), other income received for the year from external grant support, yacht stations charges, sales of tide tables, works licences and other miscellaneous services was £354k, (£293k in 2024/25) and interest was £134k (£153k in 2024/25). Total income for 2025/26 was £4,968k (£4,544k in 2024/25).

The Authority set a budget with a forecast deficit of £68k for 2024/25 (surplus of £87k for 2024/25). This deficit was to be balanced using reserves. The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for 2025/26, which took account of approved budget changes, indicated an anticipated a surplus of £49k. The actual outturn saw a surplus of £84k (a favourable variance of £35k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 15 May 2026 for £5k (£1k from 2024/25 added to the 2025/26) and added to the 2026/27 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 17 and the EFA on page 16.

Outlook

2026/27 continues with the delivery of the Active Travel England, Access for All, and Digital Planning. Work continues on the collaborative National Heritage Lottery Fund Landscape Connections bid which if successful could run for up to ten years. The budget for Navigation is projecting a surplus of £76k in 2026/27 (after considering carry forward requests) which will be funded from reserves. This provides a forecast of the Navigation reserve at 11.7% of net expenditure at the end of the year. For General (National Park) funding there is a projected deficit of £90k in 2026/27 (after considering carry forward requests) which will be funded from reserves. This provides a forecast of the National Park reserve at 17.9% of net expenditure. This remains above the recommended minimum level.

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

The 2026/27 investment strategy sees the inclusion of the Authority’s minimum revenue provision policy (MRP). The need for formal documentation was highlighted by EY’s audit results received in November. The Authority’s policy adopts option three which is based on the Asset life method using the annuity method. MRP is charged based on the principal element for the year of the annuity required to repay over the asset’s useful life, the amount of capital expenditure financed by borrowing or lease arrangements. The authority should use an appropriate interest rate to calculate the amount. This is typically the Public Works Loan Board (PWLB) rate as this is the source of borrowing previously used.

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. Strategic priorities for 2026/27 include the preparation of a replacement Broads Plan to cover the period 2028-2033; adoption of the Local Plan for the Broads Authority, Broadland Futures Initiative (BFI), Landscape Connections, responding to Climate Change and Nature Recovery; Access in the Broads; Maintenance of the navigation priorities; Information and Data Management Project; Devolution and Mayoral Authority.

There are a significant number of variables – and some unknown quantities, such as future inflation, cost of utilities and salary increases – which could impact on these figures. The Financial Strategy will therefore be reviewed and updated by the Authority, having regard to any changes in circumstances and the annual outturn figures, at its meeting in February 2027. The annual toll increase for 2026/27 was set at 3.5% for all vessels. When setting the future strategy, the Authority will continue to consult with the Navigation Committee before the Broads Authority makes a decision. 2026/27 continues to focus on the development of partnership work. The scheme administered by the Broads Authority continues to support farmers and land managers in carrying out projects that support the natural environment, mitigate the impacts of climate change, provide public access opportunities or support nature-friendly, sustainable farm businesses (Farming in Protected Landscapes). Climate change remains a threat to the Broads. Broadland Futures Initiative, in collaboration with the Environment Agency, will continue the strategy development for future flood risk management and engagement work with stakeholders.

Changes to the 2025/26 Accounts

In 2025/26 CIPFA Code of practice has introduced indexation of non-investment assets. The changes in the 2025/26 Code apply to the following asset categories: Other land and buildings, vehicles, plant, furniture and equipment, surplus assets, right-of-use assets measured at current value. Assets last valued prior to 2025/26 remain valid during the transition period (1 April 2025 to the date of the next revaluation). The maximum revaluation interval is five years. During this period, indexation must be applied annually. Under the previous Code, assets had to be revalued if their current value differed materially from their carrying amount at the reporting date, and although this requirement has been removed in the 2025/26 Code, the balances as at 31 March 2025 can be considered materially up to date. Therefore, when applying indexation for the first time on 31 March 2026 the calculation of indexation gains or losses will be compared to the 31 March 2025 index (and not the index at the date the asset was last valued if earlier). Changes to the valuation of non-current assets through indexation and/or revaluations are accounted for through the revaluation reserves or the surplus/deficit on provision of services. However, where no suitable index is available the Code outlines the process to follow. In such cases authorities utilising the option to carry out a desktop revaluation in year three.

During 2025/26 the Authority undertook a restructure following the cut in National Park grant funding. This resulted in a reduction of one directorate and the reallocation of departments across the remaining Directors and Chief Executive. This has resulted in the 2024/25 comparatives being amended so they are consistent with the directorates in 2025/26.

The accounting statements

The Broads Authority's accounts for the year 2025/26 are set out on pages 13 to 85. They consist of:

Statement of Responsibilities for the Statement of Accounts

Statement of Corporate Governance

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

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

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

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

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

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

The information included in these accounts incorporates spending relating to the Broads Navigation. The Navigation income and expenditure is separately accounted for in the records to ensure the proper control of income from toll payers and to ensure it is spent primarily to benefit the users of the navigation. Navigation income and expenditure is shown in full at note 36 on page 84.

Statement of Responsibilities for the Statement of Accounts

The Authority's Responsibilities

The Authority is required to:

a) Make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Authority, that officer is the Director of Resources.

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 Resources Responsibilities

The Director of Resources 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 2025/26 (the Code).

In preparing this Statement of Accounts, the Director of Resources 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 Resources 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 Resources 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 2026 and its income and expenditure for the year ended 31 March 2026.

Emma Krelle (Director of Resources)

Certificate of Committee Resolution

I confirm that these accounts were given delegated approval by the Broads Authority at its meeting held _____________.

Signed on behalf of The Broads Authority:

(Chair of meeting approving the accounts)

Date

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

Expenditure and Funding Analysis

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

2024/25 Net expenditure chargeable to the General and navigation fund balances £000	2024/25 adjustments between the funding and accounting basis £000	2024/25 Net expenditure in the comprehensive income and expenditure statement £000	Function	2025/26 Net expenditure chargeable to the General and navigation fund balances £000	2025/26 adjustments between the funding and accounting basis £000	2025/26 Net expenditure in the comprehensive income and expenditure statement £000
1,515	41	1,556	Delivery	1,373	(99)	1,274
1,411	(186)	1,225	Resources	2,207	(1,087)	1,120
633	19	652	Chief Executive	596	44	640
4	0	4	Corporate Amounts	46	0	46
185	(120)	65	Broads Navigation Account	(104)	(62)	(166)
3,748	**(246)**	**3,502**	**Net cost of services (subtotal)**	**4,118**	**(1,204)**	**2,914**
(4,311)	9	(4,302)	Other income and expenditure	(4,822)	4	(4,818)
(563)	**(237)**	**(800)**	**(Surplus) or Deficit**	**(704)**	**(1,200)**	**(1,904)**
(1,308)			Opening general and navigation fund balance	**(1,796)**		
(563)			Less/plus surplus or (deficit) on general and navigation balance in year	**(704)**		
75			Transfer (to)/from earmarked reserves, Capital Receipts Reserve and Capital Grant Unapplied	**647**		
(1,796)			**Closing general and navigation fund balance at 31 March**	**(1,853)**		

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.

2024/25 Gross expenditure £000	2024/25 Income £000	2024/25 Net expenditure/ (income) £000	Description	Note	2025/26 Gross expenditure £000	2025/26 Income £000	2025/26 Net expenditure/ (income) £000
2,135	(579)	1,556	Delivery		1,736	(462)	1,274
2,173	(948)	1,225	Resources		2,014	(894)	1,120
834	(183)	652	Chief Executive		839	(199)	640
4	0	4	Corporate Items		46	0	46
4,639	(4,575)	64	Broads Navigation Account	36	4,687	(4,853)	(166)
9,785	**(6,285)**	**3,502**	**Cost of services (subtotal)**		**9,322**	**(6,408)**	**2,914**
		(13)	(Gains)/Losses on the disposal of non-current assets				(58)
		(229)	Financing and investment income and expenditure	11			(180)
		(4,060)	Taxation and non-specific grant income and expenditure	12			(4,580)
		(800)	**(Surplus) or deficit on provision of services (subtotal)**				**(1,904)**
		(233)	(Surplus) or deficit on revaluation of fixed assets				(4)
		9	Actuarial (gains)/losses on pension assets/liabilities				226
		(224)	Other comprehensive income and expenditure (subtotal)				**222**
		(1,024)	**Total comprehensive income and expenditure**				**(1,682)**

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.

2024/25	**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 2024 (A)	1,309	422	3,502	5,233	5,931	11,164
Total comprehensive income and expenditure	800	0	0	800	0	800
Other Comprehensive income and expenditure	0	0	0	0	225	225
Adjustments between accounting basis and funding basis under regulations (Note 9)	(259)	21	0	(238)	238	0
Transfers to or from Earmarked reserves (Note 10)	(54)	0	54	0	0	0
Increase or (decrease in 2024/25 (B) (subtotal)	487	21	54	562	463	1,025
Balance at 31 March 2025 (=A+B)	**1,796**	**443**	**3,556**	**5,795**	**6,394**	**12,189**

2025/26	General fund and navigation fund balance £000	Capital receipts reserve £000	Capital Grants unapplied £000	Earmarked reserves £000	Total useable reserves £000	Unusable reserves £000	Total Authority reserves £000
Balance at 31 March 2025 (A)	1,796	442	0	3,556	5,795	6,394	12,189
Total comprehensive income and expenditure	1,904	0	0	0	1,904	0	1,904
Other Comprehensive income and expenditure	0	0	0	0	0	(220)	(220)
Adjustments between accounting basis and funding basis under regulations (Note 9)	(1,448)	58	191	0	(1,199)	1,199	0
Transfers to or from Earmarked reserves (Note 10)	(399)	0	0	399	0	0	0
Increase or (decrease in 2025/26 (B) (subtotal)	57	58	191	399	705	979	1,684
Balance at 31 March 2026 (=A+B)	**1,853**	**500**	**191**	**3,956**	**6,500**	**7,373**	**13,873**

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 25 £000	Category	Note	As at 31 March 26 £000
7,313	Property, plant & equipment	13	8,188
29	Intangible assets		30
7,342	**Long term assets (subtotal)**		**8,218**
6,102	Short term investments		6,115
164	Inventories	14	232
606	Short term debtors	15	1,133
1,624	Cash and cash equivalents	16	2,207
8,496	**Current assets (subtotal)**		**9,686**
(36)	Short term borrowing		(15)
(60)	Lease liability	30	(63)
(2,447)	Short term creditors	17	(2,607)
(103)	Provisions	18	(143)
(195)	Grant receipts in advance	27	(482)
(2,841)	**Current liabilities (subtotal)**		**(3,310)**
(22)	Long term borrowing		(7)
(786)	Other long-term liabilities	30, 32	(714)
(808)	**Long term liabilities (subtotal)**		**(721)**
12,189	**Net assets (liabilities)**		**13,873**
	Useable reserves		
1,169	General account fund balance		1,295
627	Navigation account fund balance		558
443	Capital receipts reserve		500
0	Capital Grants Unapplied Account		191
3,556	Earmarked reserves	10	3,956
	Unusable reserves	20	
2,707	Revaluation reserve		2,667
3,947	Capital adjustment account		4,950
(196)	Pension reserve		(182)
(64)	Accumulated absence reserve		(62)
12,189	**Total reserves**		**13,873**

I certify that the Statement of Accounts gives a true and fair view of the financial position of the Authority at 31 March 2026 and its income and expenditure for the year 31 March 2026.

Emma Krelle (Director of Resources/Chief Executive)

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.

2024/25 £000	Revenue activities	Note	2025/26 £000
800	Net surplus or (deficit) on the provision of services		1,904
871	Adjustments to net surplus or deficit on the provision of services for non-cash movements		61
5,206	Adjust for items in the net surplus or deficit on the provision of services that are investing and financing activities		5,252
6,877	Net cash flows from operating activities (subtotal)	21	7,217
(6,627)	Investing activities	22	(6,537)
(80)	Financing activities	23	(97)
170	Net increase or (decrease) in cash and cash equivalents (subtotal)		583
1,454	Cash and cash equivalents at the beginning of the reporting period		1,624
1,624	**Cash and cash equivalents at the end of the reporting period**		**2,207**

Notes to the Statement of Accounts

1. Accounting policies

i. General principles

The Statement of Accounts summarises the Authority's transactions for the 2025/26 financial year and its position at the year end of 31 March 2026. 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 2025/26 and the Service Reporting Code of Practice 2025/26, supported by International Financial Reporting Standards (IFRS). The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

ii. Accruals of Income and Expenditure

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

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

iii. Cash and cash equivalents

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

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

iv. Exceptional items

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

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

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

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

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

vi. Charges to revenue for non-current assets

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

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

vii. Employee Benefits

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

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

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

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

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

viii. Events after the balance sheet date

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

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

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

ix. Fair value measurement

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

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

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

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

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

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

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

x. Financial instruments

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

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

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

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

There are three main classes of financial assets measured at:

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

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

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

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

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

The Authority has not made any material loans.

xi. Foreign currency translation

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

xii. Government Grants and Contributions

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

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

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

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

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

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

xiii. Inventories

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

xiv. Leases

The Authority as lessee

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

Initial measurement

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

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

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

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

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

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

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

- Any initial direct costs.
- Restoration costs.

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

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

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

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

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

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

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

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

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

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

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

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

The Authority as lessor

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

xv. Property, Plant and Equipment

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

Recognition
Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accrual's basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Authority and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e. repairs and

maintenance) is charged as an expense when it is incurred. A de minimis limit of £5,000 is used to recognise fixed assets.

Measurement

Assets are initially measured at cost, comprising:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Depreciation is calculated on the following bases:

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

- infrastructure – straight-line allocation between 20 and 25 years, as advised by a suitably qualified officer.
- Listed buildings – depreciation period could to up to 100 years

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

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

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

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

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

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

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

xvi. Provisions, contingent liabilities and contingent assets

Provisions
Provisions are made where an event has taken place that gives the Authority a legal or constructive obligation that probably requires settlement by a transfer of economic benefits

or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the Authority may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

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

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

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

Contingent liabilities

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

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

Contingent assets

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

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

xvii. Reserves

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

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

xviii. Operating segments

In accordance with IFRS 8 and the Code, the Broads Authority keeps the general fund and navigation fund separately. Under the Code, the Authority has prepared a single income and expenditure account for 2025/26, however in note 36 to the accounts the navigation income and expenditure is shown.

xix. Allocation of costs

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

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

xx. Revenue expenditure funded from capital under statute

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

xxi. VAT

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

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

The Code of Practice on Local Authority Accounting adopts the following amendments to International Accounting Standards and International Financial Reporting Standards, which will be required from 1 April 2026:

- Amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (amendments to heritage assets) issued in March 2024.
- Amendments to the Classification and Measurement of Financial Instruments (amendments to IFRS 9 and IFRS 7) issued in May 2024.
- Annual improvements to IFRS accounting standards – Volume 11 issued in July 2024.
- Contracts Referencing Nature-dependent Electricity (amendments to IFRS 9 and IFRS 7) issued in December 2024.

None of the above changes are expected to have a material impact on the Authority's statements.

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 an indicative three-year settlement from DEFRA for 2026/27 to 2028/29 there remains a degree of uncertainty about the longer-term levels of funding for National Parks. However, the Authority has determined that this uncertainty is not yet sufficient to provide an indication that the assets of the Authority might be impaired as a result of a need to close facilities and reduce levels of service provision.
- The Authority is a member of Whitlingham Charitable Trust of which there are four members. The Authority can appoint up to four trustees and there shall be no more than nine in total. The Trust is limited by guarantee in which each member agrees to contribute £1 in the event of it being wound up. Whitlingham Charitable Trust was established to manage and maintain Whitlingham Country Park for public benefit. The Authority does not have a controlling influence, and it does not have any share equity, or any share in profits or losses. It is considered therefore that International Accounting Standard (IAS) 28 – Accounting for Investments in Associates - does not apply as the charity has no formal equity structure, and the Authority does not derive any financial benefit from the Trust.

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

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

Item	Uncertainties	Effect if actual results differ from assumptions
Property plant and equipment	Assets are depreciated over useful lives that are dependent on assumptions about the level of repairs and maintenance that will be incurred in relation to individual assets. The current economic climate makes it uncertain that the Authority will be able to sustain its current spending on repairs and maintenance, bringing into	If the useful life of assets is reduced, depreciation increases and the carrying amount of the assets fall. It is estimated that the annual depreciation charge would increase by £55,085 for every year that useful lives had to be reduced.

Item	Uncertainties	Effect if actual results differ from assumptions
	doubt the useful lives assigned to assets.	
Property plant and equipment	Assets are valued on a five-year rolling basis, supported by indexation adjustments in years where assets are not valued. Where the authority is unable to obtain a suitable index, a desktop revaluation of the asset is carried out in year three of the five-year cycle.	Based on the assets that were valued in the year as part of the five-year rolling revaluation programme, the average increase in the value of assets was 12%. For those assets where indexation was applied, the average increase in the value of assets was 1.08%. If the valuation percentage was applied to the assets valued using indices, this would increase their Balance Sheet value by £296,345, compared to an indexation increase of £26,721.
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 £481,000. Further details are set out in the sensitivity analysis in note 32.

5. Material items of income and expenditure

There are no material items of expense in relation to 2025/26 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 Resources on 26 June 2026. 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

2024/25 Adjustments for capital purposes (Note 1) £000	**2024/25 Net change for the pension's adjustments (Note 2) £000**	**2024/25 Other differences (Note 3) £000**	**2024/25 Total adjustments £000**	**Description**	**2025/26 Adjustments for capital purposes (Note 1) £000**	**2025/26 Net change for the pension's adjustments (Note 2) £000**	**2025/26 Other differences (Note 3) £000**	**2025/26 Total adjustments £000**
49	(9)	1	41	Delivery	(37)	(62)	0	(99)
(181)	(5)	0	(186)	Resources	(1,055)	(32)	0	(1,087)
23	(4)	0	19	Chief Executive	67	(23)	0	44
0	0	0	0	Corporate Items	0	0	0	0
(100)	(20)	0	(120)	Broads Navigation Account	67	(127)	(2)	(62)
(209)	(38)	1	(246)	Net Cost of Services (subtotal)	(958)	(244)	(2)	(1,204)
0	9	0	9	Other income and expenditure from the Expenditure and Funding analysis	0	4	0	4
(209)	**(29)**	**1**	**(237)**	Difference between General and Navigation Fund surplus or deficit and comprehensive Income and Expenditure Statement Surplus of Deficit on the Provision of Services	**(958)**	**(240)**	**(2)**	**(1,200)**

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 statue including accumulated absences.

Income received on a segmental basis is analysed below:

Service	2024/25 Income from services (£000)	2025/26 Income from services (£000)
Delivery	(579)	(462)
Resources	(948)	(894)
Chief Executive	(183)	(199)
Corporate items	0	0
Specialist ringfenced account (navigation)	(4,575)	(4,853)
Total income analysed on a segmental basis	**(6,285)**	**(6,408)**

8a. Expenditure and income analysed by nature

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

Expenditure	2024/25 £000	2025/26 £000
Employee benefits expenses	5,895	5,743
Other services expenses	4,043	3,573
Depreciation, amortisation, impairment	379	408
Interest payments	69	83
Loss/(gain) on the disposal of assets	(12)	(58)
Total expenditure	**10,374**	**9,749**

Income	2024/25 £000	20256/26 £000
Fees, charges and other service income	(6,330)	(6,369)
Interest and investment income	(307)	(267)
Contributions from reserves	(477)	(398)
Government grants and contributions	(4,060)	(4,619)
Total income (subtotal)	(11,174)	(11,653)
Surplus or deficit on the provision of services	**(800)**	**(1,904)**

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	2024/25 £000	2025/26 £000
Revenue from contracts with service recipients	174	251
Total included in comprehensive income and expenditure	**174**	**251**

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

Outstanding Revenue	2024/25 £000	2025/26 £000
Receivables, which are included in debtors (Note 15)	50	113
Total included in net assets	**50**	**113**

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.

2024/25 General fund and navigation fund £000	2024/25 Capital receipts reserve £000	2024/25 Movement in unusable reserves £000	Adjustments	2025/26 General fund and navigation fund £000	2025/26 Capital receipts reserve £000	2025/26 Capital grants unapplied account £000	2025/26 Movement in unusable reserves £000
			Adjustments primarily involving the Capital Adjustment Account:				
			Reversal of items debited or credited to the Comprehensive Expenditure and Income Statement:				
(21)	21	0	Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	(58)	58	0	0
(146)	0	146	Right of use assets on transition	0	0	0	0
0	0	0	Donated Asset	(6)	0	0	6
375	0	(375)	Charges for depreciation and impairment of non-current assets	406	0	0	(406)
4	0	(4)	Revaluation losses on property, plant and equipment	2	0	0	(2)
0	0	0	Amortisation of intangible assets	0	0	0	0
30	0	(30)	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	0	0	0	0
			Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:				
(81)	0	81	Statutory provision for the financing of capital investment	(98)	0	0	98
(392)	0	392	Capital expenditure charged against the General Fund	(144)	0	0	144
			Adjustments involving the Capital Resources:				
0	0	0	Application of Capital Grant to finance Capital Expenditure	0	0	(1,119)	1,119
0	0	0	Transfer of Capital Grants and contributions to Capital Unapplied Grant	(1,310)	0	1,310	0
			Adjustments involving the Pensions Reserve:				
903	0	(903)	Reversal of items relating to post-employment benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement (see note 32)	658	0	0	(658)
(931)	0	931	Employer's pension contributions and direct payments to pensioners payable in the year	(895)	0	0	895
			Adjustments involving the accumulated Absences Account:				
0	0	0	Adjustments in relation to short-term compensated absences	(3)	0	0	3
(259)	**21**	**238**	**Total adjustments**	**(1,448)**	**58**	**191**	**1,199**

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 2025/26. A description of each of the earmarked reserves follows in the table below.

Reserve Name	Balance at 31 March 2024 £000	Transfers in 2024/25 £000	Transfers out 2024/25 £000	Balance at 31 March 2025 £000	Transfers in 2025/26 £000	Transfers out 2025/26 £000	Balance at 31 March 2026 £000
Property	(1,139)	(63)	359	(843)	(127)	64	(906)
Plant, vessels and equipment	(640)	(260)	117	(783)	(269)	2	(1,050)
Premises	(431)	(27)	16	(442)	(76)	13	(505)
Planning delivery grant	(277)	(270)	42	(505)	(71)	121	(455)
Upper Thurne Enhancement Scheme	(250)	(39)	6	(283)	(36)	0	(319)
Heritage Lottery Fund	(13)	(150)	163	0	(66)	54	(12)
Catchment Partnership	(70)	(60)	54	(76)	(35)	21	(90)
Computer Software	(183)	(9)	34	(158)	(28)	8	(178)
UK National Park Communications	(4)	0	1	(3)	0	3	0
Medium Term Financial Planning	(495)	(279)	311	(463)	(20)	42	(441)
Total	**(3,502)**	**(1,157)**	**1,103**	**(3,556)**	**(728)**	**328**	**(3,956)**

Included in the closing balance of £3,956k, £1,686k relates to Navigation funded reserves.

Earmarked reserves

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

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

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

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

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

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

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

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

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

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

Medium-term Financial Planning

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

11.Financing and investment income and expenditure

2024/25 £000	Expenditure and income detail	2025/26 £000
69	Interest payable and similar charges	83
9	Net interest on the net defined benefit liability (asset)	4
(307)	Interest receivable and similar income	(267)
(229)	**Total**	**(180)**

12.Taxation and non-specific Grant income

2024/25 £000	Income detail	2025/26 £000
	Credited to Taxation and non-specific Grant income	
3,414	DEFRA National Park Grant	3,189
250	DEFRA Capital Grant	1,385
250	DEFRA Additional Revenue funding	0
146	Donated Asset*	6
4,060	**Total**	**4,580**

* Peppercorn Leases – Prior Year/ Hardley Mill Pontoons – Current Year

13.Property, plant and equipment

Movements on balances 2024/25

Cost or valuation	**Land and buildings £000**	**Vehicles, plant, furniture & equipment £000**	**Infrastructure assets £000**	**Community assets £000**	**Assets under construction £000**	**Total property, plant and equipment £000**
At 1 April 2024	4,141	3,738	315	323	21	8,538
Right of use assets on transition (peppercorn leases)	360	5	0	0	0	365
Additions	456	363	0	0	3	822
Donated Assets	0	0	0	0	0	0
Revaluation increases/(decreased) recognised in the Revaluation reserve	201	0	0	0	0	201
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	(21)	0	0	0	0	(21)
Derecognition-disposals	0	(98)	0	0	0	(98)
Reclassification	0	3	15	0	(18)	0
At 31 March 2025	**5,137**	**4,011**	**330**	**323**	**6**	**9,807**

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 2024	73	1,859	304	0	0	2,236
Depreciation charge	92	281	1	0	0	374
Derecognition – disposals	0	(66)	0	0	0	(66)
Revaluations - Revaluation Reserve	(33)	0	0	0	0	(33)
Revaluations - Surplus / Deficit on Provision of Services	(17)	0	0	0	0	(17)
At 31 March 2025	**115**	**2,074**	**305**	**0**	**0**	**2,494**

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 2025	**5,022**	**1,937**	**25**	**323**	**6**	**7,313**
At 31 March 2024	4,068	1,880	11	323	21	6,303

Movements on balances 2025/26

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 2025	5,137	4,011	330	323	6	9,807
Additions	486	652	0	0	133	1,271
Donated Assets	0	6	0	0	0	6
Revaluation increases/(decreased) recognised in the Revaluation reserve	(15)	0	0	0	0	(15)
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	0	0	0	0	0	0
Derecognition-disposals	0	(97)	0	0	0	(97)
Re-classification	0	0	0	0	0	0
At 31 March 2026	**5,608**	**4,572**	**330**	**323**	**139**	**10,972**

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 2025	115	2,074	305	0	0	2,494
Depreciation charge	109	289	1	0	7	406
Derecognition – disposals	0	(96)	0	0	0	(96)
Depreciation written out to the Revaluation Reserve	(20)	0	0	0	0	(20)
At 31 March 2026	**204**	**2,267**	**306**	**0**	**7**	**2,784**

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 2026	**5,404**	**2,305**	**24**	**323**	**132**	**8,188**
At 31 March 2025	5,020	1,937	25	323	6	7,313

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

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

Depreciation

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

Category of Asset	Depreciation method	Depreciation period
Operational Land and Buildings	Straight line. (The split between land and buildings is determined by the Authority's property consultant)	Between 5 to 100 years as per professional advice
Community Land	Not depreciated	Not depreciated
Infrastructure Asset	Straight line	Between 20 to 25 years
Maintenance Craft and Floating plant	Straight line	Between 15 to 30 Years
Other Plant and Equipment	Straight line	Between 5 and 15 years
Computer and Office Equipment	Straight line	5 years

Capital Commitments

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

Impairments

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

Revaluations

The Authority carries out a rolling programme that ensures that all Property, Plant and Equipment required to be measured at current value is revalued every five years, supplemented by annual indexation in intervening years. This is as a result in a change of the Code of Practice on Local Authority Accounting in the United Kingdom (the Code) from 1 April 2025. Where authorities cannot obtain indices without undue cost or effort, authorities revalue those assets using a quinquennial revaluation with a desktop revaluation in year three.

Valuations were carried out internally and externally. Valuations of land and buildings were carried out externally by Bruton Knowles Limited, in accordance with methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. Valuations of vehicles, plant, furniture and equipment that are based on current prices where there is an active second-hand market or latest list prices adjusted for the condition of the asset.

Significant assumptions applied in estimating the current values are:

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

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	1,646	23	323	63	2,055
Valued at current value as at 31 March 2026	2,100	656	1	0	69	2,826
31 March 2025	1,197	3	0	0	0	1,200
31 March 2024	1,603	0	0	0	0	1,603
31 March 2023	234	0	0	0	0	234
31 March 2022	270	0	0	0	0	270
Total cost or valuation	**5,404**	**2,305**	**24**	**323**	**132**	**8,188**

14. Inventories

Description	Consumable stores 2024/25 £000	Consumable stores 2025/26 £000	Maintenance materials 2024/25 £000	Maintenance materials 2025/26 £000	Total 2024/25 £000	Total 2025/26 £000
Balance outstanding at start of year	33	34	176	130	209	164
Purchases	31	37	188	392	219	429
Recognised as an expense in year	(30)	(35)	(234)	(326)	(264)	(361)
Written off balances	0	0	0	0	0	0
Balances outstanding at year end	**34**	**36**	**130**	**196**	**164**	**232**

15. Debtors

31 March 2025 £000	Debtor types	31 March 2026 £000
50	Trade receivables	113
329	Prepayments and accrued income	657
227	Other receivable amounts	363
606	**Total**	**1,133**

16. Cash and cash equivalents

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

31 March 2025 £000	Cash and cash equivalent types	31 March 2026 £000
2	Cash held by the Broads Authority	2
1,622	Bank current accounts	2,205
1,624	**Total cash and cash equivalents**	**2,207**

17.Creditors

31 March 2025 £000	Creditor types	31 March 2026 £000
644	Trade payables	603
1,621	Accruals and income in advance	1,810
182	Other payable amounts	194
2,447	**Total**	**2,607**

18.Provisions

2024/25 Accumulated absences provision £000	2024/25 Biodiversity Net Gain Provision £000	2024/25 Bad Debt Provision £000	2024/25 Total £000	Description	2025/26 Accumulated absences provision £000	2025/26 Biodiversity Net Gain Provision £000	2025/26 Bad Debt Provision £000	2025/26 Redundancy Provision £000	2025/26 Total £000
64	30	0	94	Balance at 1 April	64	35	4	0	103
64	16	4	84	Additional provisions made in year	61	16	0	28	105
(64)	(11)	0	(75)	Settlements or cancellation of provision made at end of proceeding year	(64)	(1)	0	0	(65)
64	**35**	**4**	**103**	**Balance at 31 March**	**61**	**50**	**4**	**28**	**143**

The Biodiversity Net Gain provision relates to funding confirmation received from DEFRA in March 2023. This funding will be used to fund Biodiversity projects in 2026/27.

Biodiversity Net Gain (BNG) became a new legal requirement in 2024/25 and affects most types of planning applications in England. The intention of the legislation is to ensure the biodiversity value of development sites is measurably improved as a result of development. To achieve this, the law requires most planning applications to demonstrate a minimum 10% gain for biodiversity. The requirement applies to small sites as well as major.

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

During 2025/26 the Authority undertook a restructure following a reduction in National Park funding. Further details can be found in note 31

19. Usable reserves

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

20. Unusable reserves

31 March 2025 £000	Description	31 March 2026 £000
2,707	Revaluation reserve	2,667
3,947	Capital Adjustment Account	4,950
(196)	Pensions Reserve	(182)
(64)	Accumulated Absences Account	(62)
6,394	**Total unusable reserves**	**7,373**

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.

2024/25 £000	Description	2025/26 £000
2,698	Balance at 1 April	2,707
232	Upward revaluation of assets	53
0	Downward revaluation of assets	(47)
233	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on Provision of Services (subtotal)	6
(223)	Difference between current value depreciation and historical cost deprecation	(46)
(223)	Amount written off to the Capital Adjustment Account (subtotal)	(46)
2,707	**Balance at 31 March**	**2,667**

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.

2024/25 £000	Description	2025/26 £000
3,513	Balance at 1 April	3,947
146	Right of use assets on transition	0
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	58
(375)	Charges for depreciation and impairment of non-current assets	(406)
(4)	Revaluation losses on property plant & equipment	(2)
0	Revenue expenditure funded from capital under statute	(337)
0	Movement in the Donated Assets	6
0	Amount on Excavator w/off on disposal or sale as part of the gain/loss on disposal to CIES	0
0	Amortisation of intangible assets	0
(31)	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	(58)
223	Adjusting amounts written out of the revaluation reserve	46

2024/25 £000	Description	2025/26 £000
(41)	Net written out amount of the cost of non-current assets consumed in the year (subtotal)	(693)
0	Capital grants and contributions credited to CIES applied for capital financing	1,645
0	Application of grants to capital financing from Capital Grants Unapplied Account	0
0	Transfer of capital grants and contributions to Capital Grants Unapplied	(191)
81	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	98
394	Capital expenditure charges against the General Fund	144
3,947	**Balance at 31 March**	**4,950**

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.

2024/25 £000	Description	2025/26 £000
(216)	Balance at 1 April	(196)
10,840	Remeasurements of the net defined benefit liability/(asset)	(226)
(903)	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	(657)

2024/25 £000	Description	2025/26 £000
932	Employer's pension contributions and direct payments to pensioners payable in the year	897
(10,849)	Reversal due to asset ceiling limitation	0
(196)	**Balance at 31 March**	**(182)**

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.

2024/25 £000	Description	2025/26 £000
(64)	Balance at 1 April	(64)
0	Settlement or cancellation of accrual made at the end of the preceding year	64
(64)	Amounts accrued at the end of the current year	(62)
64	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
(64)	**Balance at 31 March**	**(62)**

21. Cash Flow Statement – Operating Activities

The cash flows from operating activities include the following items:

2024/25 £000	Operating activity	2025/26 £000
300	Interest received	276
(69)	Interest paid	(83)
231	**Net cash flows from operating activities**	**193**

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

2024/25 £000	Non-cash movements	2025/26 £000
375	Depreciation	406
4	Impairment and downward valuations	2

2024/25 £000	Non-cash movements	2025/26 £000
(23)	Deferred revenue/ deferred payment agreements (IFRS 15)	(4)
500	Increase/(decrease) in creditors	448
97	(Increase)/decrease in debtors	(517)
44	(Increase)/decrease in inventories	(68)
(29)	Movement in pension liability	(240)
31	Carrying amount of non-current assets and non-current assets held for sale, sold or derecognised	0
(128)	Other non-cash items charged to the net surplus or deficit on the provision of services	34
871	**Net non-cash movements**	**61**

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

2024/25 £000	Investing and Financing activities	2025/26 £000
5,500	Proceeds from short-term (not considered to cash equivalents)	(5,500)
(44)	Proceeds from the sale of property, plant and equipment	58
(250)	Any other items for which the cash effects are investing or financing cash flows	(190)
5,206	**Net investing and finance movements**	**5,252**

22. Cash flow statement – investing activities

2024/25 £000	Investing activity	2025/26 £000
(394)	Purchase of property, plant and equipment, investment property and intangible assets	(1,263)
(6,527)	Purchase of short-term investments	(6,978)
250	Proceeds from short term investments	1,646
44	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	58
(6,627)	**Net cash flows from investing activities**	**(6,537)**

23.Cash flow statement – financing activities

2024/25 £000	Financing activity	2025/26 £000
0	Cash receipts of short- and long-term borrowing	0
(44)	Cash payments for the reduction of the outstanding liabilities relating to finance leases	(61)
(36)	Repayments of short- and long-term borrowing	(36)
(80)	**Net cash flows from financing activities**	**(97)**

24.Members' allowances

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

2024/25 £000	Member payment type	2025/26 £000
36	Allowances	36
9	Expenses	8
45	**Total**	**44**

25.Officers' remuneration

On 1st August 2025, the Authority underwent a restructure of its directorates reducing from three to two. The Director of Strategic Services position was made redundant and the remaining two Directors were renamed Director of Delivery (formerly Director of Operations) and Director of Resources (formerly Director of Finance).

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

Job Title	Year	Salary, fees and allowances £000	Bonuses £000	Expenses allowances £000	Compensation for loss of office £000	Pension contribution £000	Total £000
Chief Executive	2024/25 2025/26	99 103	0 0	0 0	0 0	21 21	120 124
Director of Strategic Services	2024/25 2025/26	66 28	0 0	0 0	0 21	14 6	80 55
Director of Delivery	2024/25 2025/26	71 74	0 0	0 0	0 0	15 15	86 89

Job Title	Year	Salary, fees and allowances £000	Bonuses £000	Expenses allowances £000	Compensation for loss of office £000	Pension contribution £000	Total £000
Director of Resources	2024/25 2025/26	68 72	0 0	0 0	0 0	14 14	82 86

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

Number of employees 2024/25	Remuneration amount band	Number of employees 2025/26
1	£50,000 - £54,999	2
0	£55,000 - £59,999	0
0	£60,000 - £64,999	0
2	£65,000 - £69,999	0
1	£70,000 - £74,999	2
0	£75,000 - £79,999	0
0	£80,000 - £84,999	0
0	£85,000 - £89,999	0
0	£90,000 - £94,999	0
1	£95,000 - £99,999	0
0	£100,000 - £104,999	1

Exit packages

The number and cost of exit packages agreed, analysed between compulsory redundancies and other departures, are disclosed in the note 31.

26. External audit costs

The Broads authority has incurred the following fees relating to audit of the Statement of Accounts, certification of grant claims and statutory inspections and to non-audit services provided by the Authority's external auditors.

2024/25 £000	Type of external audit cost	2025/26 £000
74	Fees payable to external auditors with regard to external audit services carried out by the appointed auditor for the year	76
74	**Total**	**76**

27.Grant income

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

2024/25 £000	Grant Name	2025/26 £000
3,414	Credited to taxation and non-specific grant income: Defra National Park Grant	3,189
250	DEFRA Capital Grant	1,385
250	DEFRA Additional Revenue Funding	0
146	Donated Asset (Peppercorn Leases/ Hardley Mill Pontoons)	6
4,060	**Credited to taxation and non-specific grant income (subtotal)**	**4,580**
142	Credited to services: Heritage Lottery Fund	65
72	DEFRA Access Funding	104
49	Natural England – Nature for Climate Peatland Scheme (Restoration)	89
128	Natural England - Paludiculture Exploration Fund	120
454	DEFRA Farming In Protected Landscapes (FiPL)	293
72	National Parks England - Generation Green	0
45	Department for Transport - Active Travel England	39
13	Broads IDB - Lowland agricultural peat small infrastructure pilot	0
14	Broadland Agricultural Water Abstractors Group - Lowland agricultural peat water discovery pilot	24
228	MHCLG Local Plan/ Planning Improvement	50
0	Water Restoration Fund	172
0	Norfolk Green Infrastructure and Recreational Avoidance and Mitigation Strategy (GIRAMS)	4
1,217	**Credited to services (subtotal)**	**960**
5,277	**Total**	**5,540**

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

2024/25 £000	Grant receipts in advance (revenue grants)	2025/26 £000
26	Defra Farming In Protected Landscapes (FiPL)	7
38	Plug-in Norfolk Community Electric Vehicle Charging Points	36
65	BMW Recharge in Nature	0
55	Active Travel England	216
11	Defra Access for All	42
0	Norfolk Green Infrastructure and Recreational Avoidance and Mitigation Strategy (GIRAMS)	172
0	UKNPF Green Pathways College unspent income	9
195	**Total**	**482**

Grant receipts in advance (capital grants)

2024/25 £000	Grant receipts in advance (capital grants)	2025/26 £000
0	DEFRA National Park Grant - Capital	151
0	DEFRA Farming in Protected Landscapes (FiPL)	40
0	**Total**	**191**

28.Related parties

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

Central Government

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

Members

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

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

Mr Alan Goodchild is a member of the Broads Authority and Navigation Committee and is a Director of 'Goodchild Marine Services Ltd'. Goodchild Marine paid £975 (£836 2024/25) navigation tolls in 2025/26. The Authority also moored two vessels at Goodchild Marine at a cost of £4,257 and made launch fuel and repairs of £804. Nil was outstanding at 31 March 2026.

Mr Daniel Thwaites is a member of the Navigation committee and is a Director of 'Barnes Marine Units'. Barnes Marine Units paid £173,450 (£167,303 2024/25) navigation tolls in 2025/26.

Officers

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

Other Public Bodies

Durham County Council provides provision of payroll services to the Broads Authority since 1 April 2024. The Authority paid £10,113 in 2025/26 (£9,721 2024/25). No amounts were outstanding at 31 March 2026.

Norfolk County Council provides legal services to the Broads Authority via its legal practice, NPLaw. The Authority paid £52,367 for legal services in 2025/26 (£39,735 in 2024/25). £4,973 was outstanding at 31 March 2026 (£2,286 2024/25).

The Authority charged Norfolk County Council for grant funding of £2,681 during 2025/26 (£1,072 2024/25). £1,535 was outstanding at 31 March 2026 (£849 2024/25).

Wilkin Chapman provided Jonathan Goolden as the Monitoring Officer. The Authority paid £20,491 in 2025/26 (£58,033 2024/25). £7,246 was outstanding at 31 March 2026 (£10,033 2024/25).

29.Capital expenditure and capital financing

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

2024/25 £000	Description	2025/26 £000
92	Opening Capital Finance Requirement	688
146	Right of use assets on transition	0
925	**Capital investment:** Property, plant and equipment	1,279
(394)	**Sources of finance** Sums set aside from revenue: Direct revenue contributions	(1,267)
(81)	MRP	(98)
688	**Closing capital finance requirement**	**602**
(596)	**Explanation of movements in year** Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	(86)
(596)	**Increase/(decrease) in capital financing requirement**	**(86)**

30. Leases

Authority as lessee

The authority’s lease contracts comprise leases of operational land and buildings, plant and equipment. Most are individually immaterial; however, material leases include the lease for the headquarters building commenced in August 2024 for a term of 5 years with 1 extension option for an additional five years. Rentals increase every five years in line with the open market rent review. The value of the asset as at 31 March 2026 was £373k.

Right-of-use assets

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

Type of movement	Land & Buildings £000's	Vehicles, plant and equipment £000	Total £000
Balance at 1 April 2025	758	4	762
Additions	10	0	10
Revaluations	0	0	0
Depreciation	(78)	(1)	(79)
Disposals	0	0	0
Balance at 31 March 2026	**690**	**3**	**693**

Transactions under leases

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

Comprehensive Income and Expenditure Statement	2025/26 £000	2024/25 £000
Interest on lease liabilities	28	20
Expenses relating to short term leases	9	34
Expenses relating to exempt leases of low value	3	6
Variable lease payments not included in the measure of lease liabilities	0	0
Income from subletting right-of-use assets	0	0
Gains or losses arising from sale and leaseback transactions	0	0

Cash Flow Statement	2025/26 £000	2024/25 £000
Minimum Lease payments	61	45

Maturity analysis of lease liabilities

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

Time Period	2025/26 £000	2024/25 £000
Less than one year	63	60
One to five years	227	231

Time Period	2025/26 £000	2024/25 £000
More than five years	290	340
Total undiscounted liabilities	**580**	**631**

The balance of lease liabilities of £580 thousand in the table above is roughly comparable with the lease liability of £631 thousand as at 31 March 2025. The reduction is mainly due to the repayments due in 2025/26.

Authority as Lessor

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

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

Operating lease income	2025/26 £000	2024/25 £000
Total lease income	4	2
Share of lease income relating to variable lease payments that do not depend on an index rate	0	0

Maturity analysis of lease receivables

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

Time Period	2025/26 £000	2024/25 £000
Less than on year	3	0
One to two years	7	1
Two to three years	3	1
Four to five years	0	0
More than five years	1	1
Total undiscounted receivables	**14**	**3**

31. Termination benefits

On 1st August 2025, the Authority underwent a restructure of its directorates resulting in five redundancies. 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 2024/25	Number of compulsory redundancies 2025/26	Number of other departures agreed 2024/25	Number of other departures agreed 2025/26	Total number of exit packages by cost band 2024/25	Total number of exit packages by cost band 2025/26	Total cost of exit packages in each band 2024/25 £000	Total cost of exit packages in each band 2025/26 £000
£0-£20,000	0	0	0	4	0	4	0	28
£20,001-£40,000	0	0	0	1	0	1	0	21
Total	**0**	**0**	**0**	**5**	**0**	**5**	**0**	**49**

Exit packages include compulsory and voluntary redundancy costs, pension contributions in respect of added years, ex-gratia payments and other departure costs. The total cost of £21k in the table above has been charged to the authority’s Comprehensive Income and Expenditure Statement in the current year. The authority has established a provision of £28k to address the additional liability associated with termination benefits that will be paid to officers in 2026/27.

32. Defined Benefit Pension Schemes

Participation in Pension Schemes

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

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

Transactions relating to Post-Employment Benefits

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

2024/25 £000	Transaction	2025/26 £000
	Comprehensive Income and Expenditure Statement	
	Cost of services:	
894	• current service cost	653
0	• past service cost	0
	Financing and investment income and expenditure	
9	• net interest expense	4
903	**Total post-employment benefits charged to the surplus or deficit on the provision of services**	**657**
	Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement:	
837	• return on plan assets (excluding the amount included in the net interest expense)	(1,293)
(58)	• actuarial gains and losses arising on changes in demographic assumptions	(621)
(5,274)	• actuarial gains and losses arising on changes in financial assumptions	(708)
(306)	• other experience	1,800
(6,039)	• changes in effect of the asset ceiling	1,048

2024/25 £000	Transaction	2025/26 £000
10,849	• reversal due to asset ceiling limitation	0
9	**Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement**	**226**
903	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	657
(932)	Actual amount charged against the General Fund balance for pensions in the year: • employers' contributions payable to scheme	(897)

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:

2024/25 £000	Type	2025/26 £000
(29,094)	Present value of the defined benefit obligation	(31,545)
28,898	Fair value of plan assets	31,363
(196)	**Net (liability)/asset arising from defined benefit obligation**	**(182)**

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

2024/25 £000	Movements	2025/26 £000
32,847	Opening fair value of scheme assets	28,898
1,595	Interest income	1,671
(837)	Remeasurement gain / (loss): • The return on plan assets, excluding the amount included in the net interest expense	1,293
6,039	Asset Ceiling*	(1,048)
(10,849)	Reversal due to asset ceiling limitation	0
0	Other Experience	735
932	Contributions from employer	897
284	Contributions from employees into the scheme	278
(1,113)	Benefits paid	(1,361)

2024/25 £000	Movements	2025/26 £000
28,898	**Closing fair value of scheme assets**	**31,363**

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

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

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

2024/25 £000	Movements	2025/26 £000
33,063	Balance at 1 April	29,094
894	Current service cost	653
1,604	Interest cost	1,675
284	Contributions from scheme participants	278
(58)	Remeasurement (gains) and losses: • Actuarial gains / losses from changes in demographic assumptions	(621)
(5,274)	• Actuarial gains / losses arising from changes in financial assumptions	(708)
(306)	• Other	2,535
0	• Past Service Cost	0
(1,113)	Benefits paid	(1,361)
29,094	**Balance at 31 March**	**31,545**

In June 2023, the UK High Court (Virgin Media Limited v NTL Pension Trustees II Limited) ruled that certain historical amendments for contracted-out defined benefit schemes were invalid if they were not accompanied by the correct actuarial confirmation. In August 2024, the judgment has been upheld by the Court of Appeal.

The Department for Work and Pensions (DWP) has been consulted on pragmatic solutions, and the government has announced plans to introduce legislation to address the issues arising from the ruling. This legislation, included in the Pension Scheme Bill (Amendments) tabled on 1 September 2025, aims to allow affected pension schemes to obtain retrospective actuarial confirmation for historic benefit changes, without affecting scheme obligations.

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

As a result, the Broads Authority does not consider it necessary to make any allowance for the potential impact of the Virgin Media case in its financial statements.

Local Government Pension Scheme Assets

Local Government Pension Scheme assets comprised:

Fair value of scheme assets 2024/25 £000				**Fair value of scheme assets 2025/26 £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
			Cash and cash equivalents:			
1,345.1	-	1,345.1	• All cash and cash equivalents	2,652.8	-	2,652.8
			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)	-	-	-
758.5	-	758.5	• UK Government	1,045.8	-	1,045.8
			Private equity:			
-	5,120.2	5,120.2	• All private equity	-	5,730.6	5,730.6

Fair value of scheme assets 2024/25 £000				Fair value of scheme assets 2025/26 £000		
			Property:			
-	2,551.1	2,551.1	• UK property	-	2,278.1	2,278.1
-	374.9	374.9	• Overseas property	-	398.7	398.7
			Other investment funds and unit trusts:			
22,354.8	-	22,354.8	• Equities	17,812.1	-	17,812.1
3,021.4	-	3,021.4	• Bonds	8,848.7	-	8,848.7
-	4,472.0	4,472.0	• Infrastructure	-	5,154.1	5,154.1
-	-	-	• Other	-	-	-
			Derivatives			
-	-	-	• Other derivatives	-	-	-
23.0	-	23.0	• Foreign exchange	(31.9)	-	(31.9)
(7,643.8)	(3,479.2)	(11,123.0)	Asset Ceiling	(8,656.0)	(3,870.0)	(12,526.0)
19,859.0	**9,039.0**	**28,898.0**	**Total**	**21,671.5**	**9,691.50**	**31,363.0**

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 2025.

The principal assumptions used by the actuary have been:

31 March 2025	Assumption	31 March 2026
	Long term expected rate of return on assets in the scheme:	
5.8%	• Equity investments	6.2%
5.8%	• Bonds	6.2%
5.8%	• Property	6.2%
5.8%	• Cash	6.2%
	Mortality assumptions: Longevity at 65 for current pensioners:	
21.3 years	• Men	21.9 years
24.3 years	• Women	24.9 years
	Longevity at 65 for future pensioners:	
22.2 years	• Men	22.8 years
25.9 years	• Women	26.3 years
2.75%	Rate of inflation	3.00%
3.45%	Rate of increase in salaries	3.70%
2.75%	Rate of increase in pensions	3.00%
5.80%	Rate for discounting scheme liabilities	6.20%
	Take up of option to convert annual pension into retirement lump sum:	
45%	Pre- April 2008 service	55%
45%	Post- April 2008 service	55%

*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 2026	Approximate % increase to employer liability	Approximate monetary amount £000
0.1% decrease in real discount rate	2%	481
1-year increase in member life expectancy	4%	1,262
0.1% increase in the salary increase rate	0%	26
0.1% increase in the pension increase rate	2%	454

Techniques used to manage risk

The Pensions Committee of Norfolk County Council considers long term liabilities when setting its investment strategy but does not follow a specific liability matching investment approach having taken appropriate professional advice. The Committee has agreed an asset allocation benchmark, a performance target and various controls on the Fund's investments. These reflect their views on the appropriate balance between maximising the long-term return on investments and minimising short-term volatility and risk. The Committee monitors and reviews the performance of investments and the overall strategy on a regular basis, supported by advice from professional advisers as required. A large proportion of the Fund's assets relate to equities (68.7% of scheme assets) and bonds (9.4%). The scheme also invests in properties as part of the diversification of the scheme's investments.

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

Impact on the Authority's cash flows

The objectives of the scheme are to keep employers' contributions at a constant rate as possible. The Administering Authority has agreed a strategy with the scheme's actuary to achieve a funding level of 100% over the next 20 years. Funding levels are monitored on an annual basis. The next triennial valuation will take place on 31 March 2028.

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 £745,000 to the scheme in 2026/27.

33.Contingent Liabilities

The Authority has identified one material contingent liability:

Postwick Tip

The Authority uses a site "Postwick Tip," which is included in the Authority's Fixed Asset Register, for the treatment of sediment material from dredging operations. This natural treatment process involves the drying of sediment so that mercury content is absorbed. As such there would be no clean-up costs at the end of the site's life. However, if the Authority were to stop using the site, there would be a cost of £33,000 to surrender the license. There is currently no expectation that the Authority will cease using the site. The Authority's use of the site is the subject of a bond / financial provision to the Environment Agency in the amount of £10.6m. This covers the estimated cost of restoration which could arise if there were to be a catastrophic event at the site. Defra are the guarantors for this bond and the Authority would not itself anticipate making any payment under the terms of this agreement.

34.Financial Instruments

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

Financial Assets

Type	**Non-Current Investments 31 March 2025 £000**	**Non-Current Investments 31 March 2026 £000**	**Non-Current Debtors 31 March 2025 £000**	**Non-Current Debtors 31 March 2026 £000**	**Current Investments 31 March 2025 £000**	**Current Investments 31 March 2026 £000**	**Current Debtors 31 March 2025 £000**	**Current Debtors 31 March 2026 £000**	**Total 31 March 2025 £000**	**Total 31 March 2026 £000**
Amortised Cost	0	0	0	0	7,724	8,320	423	886	8,147	9,206
Total financial assets	**0**	**0**	**0**	**0**	**7,724**	**8,320**	**423**	**886**	**8,147**	**9,206**
Non-financial assets	0	0	0	0	0	0	0	0	0	0
Total	**0**	**0**	**0**	**0**	**7,724**	**8,320**	**423**	**886**	**8,147**	**9,206**

Financial Liabilities

Type	Non-Current Borrowings 31 March 2025 £000	Non-Current Borrowings 31 March 2026 £000	Non-Current Creditors 31 March 2025 £000	Non-Current Creditors 31 March 2026 £000	Current Borrowings 31 March 2025 £000	Current Borrowings 31 March 2026 £000	Current Creditors 31 March 2025 £000	Current Creditors 31 March 2026 £000	Total 31 March 2025 £000	Total 31 March 2026 £000
Amortised Cost	593	524	0	0	96	78	2,447	2,608	3,136	3,210
Total financial liabilities	**593**	**524**	**0**	**0**	**96**	**78**	**2,447**	**2,608**	**3,136**	**3,210**
Non-financial liabilities	0	0	0	0	0	0	0	0	0	0
Total	**593**	**524**	**0**	**0**	**96**	**78**	**2,447**	**2,608**	**3,136**	**3,210**

Income, Expense Gains and Losses

Interest Type	Surplus or Deficit on the Provision of Services 2024/25 £000	Other Comprehensive Income and Expenditure 2024/25 £000	Total 2024/25 £000	Surplus or Deficit on the Provision of Services 2025/26 £000	Other Comprehensive Income and Expenditure 2025/26 £000	Total 202/26 £000
Interest Expense	69	0	69	83	0	83
Interest Income	(307)	0	(307)	(267)	0	(267)

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 2025 Carrying Amount £000	31 March 2025 Fair Value £000	31 March 2026 Carrying Amount £000	31 March 2026 Fair Value £000
PWLB	58	59	22	22
Finance Leases	631	631	580	580
Short Term Creditors	2,447	2,447	2,608	2,608
Total	**3,136**	**3,137**	**3,210**	**3,210**

The fair value of borrowings is higher than the carrying amount because the authority's PWLB loan is at a fixed interest rate where the interest rate payable is higher than the prevailing rates at the Balance Sheet date. This shows a notional future loss (based on economic conditions as at 31 March 2025) arising from a commitment to pay interest to lenders above the current market rate. Refinancing the loan at lower interest rates would outweigh the early repayment fee.

Financial assets held at amortised cost:	31 March 2025 Carrying Amount £000	31 March 2025 Fair Value £000	31 March 2026 Carrying Amount £000	31 March 2026 Fair Value £000
Fixed term investments	6,102	6,102	6,115	6,115
Cash at banks	1,622	1622	2,205	2,205
Short Term debtors	423	423	886	886
Total	**8,147**	**8,147**	**9,206**	**9,206**

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

35. Nature and Extent of Risks Arising from Financial Instruments

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

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

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

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

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

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

Credit Risk

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

The Authority's standard terms and conditions for payment of invoices are 30 days from invoice date. The Authority does not allow credit for customers. At 31 March 2026, a small amount of invoices were overdue as at 31 March 2026. The majority of this income was received in early 2026/27 and for those overdue a bad debt provision was created in 2024/25.

Liquidity Risk

An indicative three-year funding agreement from DEFRA means the Broads Authority has some certainty over 2026/27 to 2028/29. 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 2026/27 states that if the Authority enters into any contractual arrangements above £100,000 which involve foreign currency, the advice of the Director of Resources will be sought on the advisability of hedging the exchange risk before entering into the contract.

36. Navigation Income and Expenditure Account

2024/25 Gross expenditure £000	2024/25 Income £000	2024/25 Net expenditure/ (income) £000	Description	2025/26 Gross expenditure £000	2025/26 Income £000	2025/26 Net expenditure/ (income) £000
2,978	(44)	2,934	Delivery	2,989	(88)	2,901
950	(8)	942	Resources	1,046	(3)	1,043
708	(134)	574	Chief Executive	641	(163)	478
4	0	4	Corporate Items	11	0	11
0	(4,389)	(4,389)	Navigation Income (Tolls)	0	(4,599)	(4,599)
4,640	**(4,575)**	**65**	**Cost of services (subtotal)**	**4,687**	**(4,853)**	**(166)**
		(1)	(Gains)/Losses on the disposal of non-current assets			0
		(72)	Financing and investment income and expenditure			(61)
		(96)	Donated Asset			(6)
		(104)	**(Surplus) or deficit on provision of services (subtotal)**			(233)
		(107)	(Surplus) or deficit on revaluation of fixed assets			(3)
		5	Actuarial (gains)/losses on pension assets/liabilities			118
		(102)	Other comprehensive income and expenditure (subtotal)			115
		(206)	**Total comprehensive income and expenditure**			**(118)**

37.Going Concern

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2025/26 (the Code), which is based upon International Financial Reporting Standards (IFRS), as amended for the UK public sector. The accounts have been prepared on the going concern basis.

In carrying out its assessment that this basis is appropriate, made for the going concern period to 31 March 2028, management of the Authority have undertaken forecasting of both income and expenditure, the expected impact on reserves, and cashflow forecasting.

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

Date	General Fund	Navigation Fund	Earmarked reserves
31/03/26	£1.295m	£0.558m	£3.956m

Our expected General/Navigation Fund and Earmarked Reserve position has a predicted balance of £1.102 million and £0.571 million at 31 March 2028. This remains above our minimum level of balances as previously set by our Director of Resources of £1.036 million.

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

The key assumptions within this forecast include a 3.3% pay increase per full time equivalent for 2026/27, as negotiated by the National Joint Council (NJC). This is consistent with the agreed pay awards in 2024/25 and 2025/26. We have considered if a higher increase is negotiated above the 3.3%, and the above projections would not be significantly affected with both minimum levels of reserves and liquidity remaining through the same period.

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

Glossary of Terms

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

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

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

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

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

Amortised cost
This is cost that has been adjusted for amortisation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial asset
A right to future economic benefits.

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

Financial liability
An obligation to transfer economic benefits.

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

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

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

Historic cost
The cost of an asset when originally bought.

IAS19 retirement benefits
An International Financial Reporting Standard which requires local authorities to reflect the true value of the assets and liabilities relating to the Pension Fund in their financial statements.

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

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

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

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

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

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

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

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

Minimum revenue provision (mrp)
The minimum sum charged to the Authority’s revenue account each year to provide for the repayment of loans.

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

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

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

Outturn
The actual amount spent in the financial year.

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

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

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

Revenue income and expenditure
Expenditure which relates to day-to-day expenses, such as salaries and wages, general

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

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

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

Variance / variation
A difference between budgeted income or expenditure and actual outturn, also referred to as an ‘over-’ or ‘underspend’.

Broads Authority

24 July 2026
Agenda item number 13

Financial Performance and Direction

Report by Director of Resources

Purpose

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

Broads Plan context

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

Recommended decision

i. To approve the expenditure from the earmarked reserve in section 2.2.

ii. To approve the waiver of standing orders relating to contracts in section 3.2.

1. Introduction

1.1. Traditionally members do not receive a financial performance and direction report at the July committee meeting due to the focus on the draft Statement of Accounts with the first update on income and expenditure at the September meeting. However, there are two requests requiring member approval for consideration today. These are the request to spend from the earmarked reserves and permission to waiver standing orders relating to contracts.

2. Earmarked reserve expenditure

2.1. Following the prioritisation of the DEFRA capital expenditure it has been identified that a new concrete pump screener is needed for this year’s dredging programme. The availability of suitable riverside sediment deposit locations is in short supply which means the need to pump sediment greater distances to achieve dredging targets has increased. The screener is a vital item in this process and without it the risk increases in missing the dredging targets set for 2026/27.

2.2. A second-hand screener has been identified at a cost of £30,000. Due to the Navigation focus it is recommended to fund this from the Plant, Vessels and Equipment earmarked reserve, its current balance is £1,049,947.

3. Waiver of Standing Orders Relating to Contracts

3.1. Following the update to the Port Marine Facilities Safety Code (PMFSC) ABPMer were contracted in August 2025 to undertake an audit of our compliance with the new code at a cost of £12,350. Then at the November committee members were asked to approve an additional waiver for £6,800 to update Marine Safety Management Plan so it was compliant with the new code. This has been completed and submitted to the Maritime and Coastguard agency.

3.2. It has now been identified that a review needs to be undertaken of the Navigation Area Port Marine Risks and a formal safety assessment review. Due to ABPMer assistance with the previous work officers have confirmed only they can undertake the work. The cost identified for this phase is £14,450 excluding VAT.

3.3. Under Standing Orders Relating to Contracts contract extensions above 10% of the original value can only be approved by members. In the interests of transparency although this work is not specifically linked to the original work it was felt it could be perceived that it was and therefor necessary to ask for board approval.

Author: Emma Krelle

Date of report: 08 July 2026

Broads Plan strategic objectives: All

Broads Authority

24 July 2026
Agenda item number 14

National Park Funding Update

Report by Chief Executive

Purpose

This report provides members an update on the 2026/27 additional revenue and capital expenditure programme funded by DEFRA.

Broads Plan context

The capital expenditure supports several Broads Plan themes: B Improving landscapes for biodiversity and nature and E Promoting understanding and enjoyment.

Recommended decision

To note the report.

1. Introduction

1.1. As agreed at the meeting on 15 May 2026 this report provides an update on the progress of this year's programme. Although at the time of writing the National Park grant agreement is still being finalised the Authority has been allocated £1,720,000 in revenue and £1,420,058 in capital. For both funding streams DEFRA have indicated that the funding should be used as follows:

- Enable protected landscapes organisations to make land greener, wilder, and more accessible to all;
- Innovation, invest to save and income generating activities; and
- Increase the contribution that protected landscapes are making to Environment Act and EIP targets, measured through the Protected Landscapes Targets and Outcomes Framework.

2. Progress

2.1. Recruitment to the temporary posts has been successful with two Operation Technicians, Senior Operations Technician (Volunteers) and Communications Officer (PR, Media and Content) all starting in July. Advertising has started for the Capital Projects Manager and the next round of apprentices due to start in September.

2.2. Work has also been progressing around the appointment of consultants for the information and data management project via the Crown Commercial Services framework agreement, G-Cloud 14. Ongoing updates on this will be included within the strategic priorities updated under priority number eight.

2.3. Since the meeting Management Team has adopted the Green Book Business Case model. Areas requiring business cases will be brought back to members in due course.

2.4. Appendix 1 provides an update on the progress of the capital items for 2026/27. Once the grant agreement is finalised with the indicative amounts for years two and three allocations the new project manager and Management Team will start on these priorities.

3. Financial implications

3.1. Despite delays to the final grant agreement being signed the Authority received 50% of the amounts allocated on 9 July 2026 to fund the projects identified. This will enable the Authority to progress projects to meet the 31 March 2027 deadline. To manage the timing uncertainty of when funding would be received investments since April have been managed short term. At this stage it is not expected to affect the overall level of investment return for 2026/27 based on current interest rates.

4. Risk implications

4.1. Risk three in the corporate risk register highlights reduction in income and an increase in costs. At this stage of the financial year good progress is being made with a low risk of underspend. A list of options are being maintained to enable reprioritisation if delivery times become restrictive.

Author: Emma Krelle

Date of report: 09 July 2026

Broads Plan strategic objectives: Themes B & E

Appendix 1 – Capital Programme 2026/27

Appendix 1 – Capital Programme 2026/27

Project	Cost	Progress
Land purchase	£300,000	Searches being undertaken by Broads Authority solicitors.
Electric cycle hire	£25,000	To be progressed once project manager in post.
Visitor Services solar panels	£90,000	To be progressed once project manager in post.
Dockyard improvements	£250,000	To be progressed once project manager in post.
Haddiscoe depot	£200,000	Details being agreed with the Environment agency.
Equipment	£325,000	Quotes being obtained for excavator, telehandler and mini excavator. Additional ROV drone items and hearing loop being investigated.
Vehicles	£175,000	Vehicle evaluation has taken place.
Project Manager	£40,000	Advert out with closing date of 13 July 2026.
Total	**£1,405,000**	

Broads Authority

24 July 2026
Agenda item number 15

Broads Plan 2028 - Update

Report by Broads Plan Coordinator

Purpose

This report provides Broads Authority Members with an update on progress made in respect of the preparation of the new Broads Plan (2028) since the Broads Authority meeting on 27 February 2026.

Broads Plan context

The Broads Plan provides the overall strategic document for the management of the Broads and the collaboration with partners. It is required to be reviewed every 5 years. It is a strategy for the Broads Executive Area not just for the Broads Authority. Whilst principally a 'partnership plan', the Broads Authority has the statutory responsibility for leading and facilitating the review.

Recommended decision

The contents of the report are noted together with any specific member observations on the process and comments received to date

Contents

1. Introduction

1.1. Members will recall approving the timetable and process for the review of the Broads Plan and the production of Broads Plan 2028 at the Broads Authority Meeting in February 2026. Members will also recall that the process for reviewing management plans (such as the Broads Plan) is set out in the guidance “Management plans for Protected Landscapes in England” published by Natural England on 12 June 2025. The steps outlined in this guidance have been built into the draft timetable set out in the previous report, with the aim of having an approved new Broads Plan in place for November 2027, approximately five years after the last plan was adopted by the Authority and when the current plan period ends.

2. Broads Plan Timetable and Progress

2.1. The timetable (as agreed) is set out below against the steps highlighted in the Defra Guidance:

Step 1: Planning your project – **November 2025 (Achieved)**
Step 2: Notifying others – **April 2026 (Achieved)**
Step 3: Environmental and equality impact assessments – **In progress**
Step 4: Climate Adaptation management plans – **In progress**
Step 5: Engaging stakeholders – **In progress**
Step 6: Monitoring conditions, gathering evidence and reporting – **July to September 2026**
Step 7: Drafting the plan – **September to December 2026**
Step 8: Consultation – **April/May 2027**
Step 9: Adoption – **November 2027**
Step 10: Presentation – **January 2028**

2.2. Overarching progress against each stage is recorded above, with the first two initial stages being completed and Stages 3-5 in progress.

2.3. In April 2026, the formal notification to Natural England and the Secretary of State of the intention to review the Broads Plan was made. At the same a similar notification went out to a range of organisations. This included key Broads Plan delivery partners listed in Appendix A of the existing Broads Plan, all town and parish councils located within the Broads Authority Executive area and a wide range of national and local interest groups and stakeholders.

2.4. As part of this initial notification process, consultees were asked to provide some feedback on what elements of the existing Broads Plan had worked well, which areas had worked less well, what gaps there are in the current plan which would need to be filled by the reviewed Plan and also what are the key issues which must be addressed by the reviewed Plan. The initial feedback is set out in the Table in Appendix 1 of this Report.

2.5. In addition to this initial feedback a series of bespoke meetings have been held to understand current positions and identify the key strategic issues going forward. To date these are as follows:

10 June: BA Management Group

11 June: Broads Society

12 June: Broads Authority Members

16 June: Navigation Interests

1 July: Broadland Futures Initiative

23 July: Broads Plan Partnership

Other meetings are also being sought with Broads Plan partners who are unable to attend the main meeting.

2.6. The key issues highlighted from each of the meetings will be complied into an ‘evidence base’ report together with key data from the State of the Park Report. This evidence report which will highlight the key issues arising from both data collection/monitoring and from the views of relevant stakeholders will then be used as the basis for drafting the revised Broads Plan.

2.7. Key issues being raised from the meetings and workshops held to date fall broadly into two categories: ***Content*** comments i.e. those that will help to formulate the content of the revised Broads Plan and **P*rocess*** comments i.e. those which will help to shape how the new plan is produced. A high-level summary of content comments generated by the stakeholder meetings to date is shown in Appendix 2. The process issues are shown in Appendix 3. Some of the issues raised are too detailed for the strategic nature of the Broads Plan and will need to be captured appropriately in other sub-level strategies and work plans ensuring they are not overlooked.

2.8. The most immediate tasks which need to be progressed are those required to allow the completion of stages 3-5 and these will be happening between the date of this report and September. Members will receive further updates at each Broads Authority Meeting through the Summary of Progress Agenda item in addition to specific reports at key stages e.g. draft plan approved for consultation, adoption of Plan etc.

3. Financial implications

3.1. As highlighted in the February Broads Plan Timetable report, it is difficult to estimate the precise amount of time and resource needed for reviewing the Broads Plan as much is dependent upon the activity and interest of partners and the level and complexity of the responses received. However, Members will recall from the February meeting that this activity will be funded from National Park reserves and a provision of £50,000 has been made in the budget.

4. Risk implications

4.1. The Authority is required to review the Broads Plan at least once in every five years. The Authority has agreed a timetable to enable the Plan to be in place for January 2028 and work has begun to implement that.

5. Conclusion

5.1. Work has begun on the review of the Broads Plan and the first two steps in the process are complete with steps 3-5 in progress and currently on schedule.

5.2. Members will observe from the comments received to date that the long-term vision to 2042, and fundamental principles of the current plan appear to be largely fit for purpose. There is some agreement that the six current themes require some review to bring them up to date with the position in respect of many areas of work. Some may require more review than others. However, it remains that the main task is to review the strategic actions so that they best reflect what will be happening, and what needs to happen in the Broads over the next 5 years, but with a clear eye on the longer term. It is also clear that work is required to ensure that an easy, convenient and clear monitoring framework is in place to enable better reporting on those new strategic actions and to enable a better evidence base for future Plan reviews. Consideration must also be given to how this will align with other measures such as Protected Landscape Targets and Outcomes Framework (PLTOF) and any additional funding requirements from DEFRA. Furthermore, early consideration needs to be given to how the plan is communicated to the wider public and hard to reach groups who may not interact with the Broads on a regular basis and how the formal public consultation stages can be conducted to maximise engagement.

Author: Andrea Long

Date of report: 01 July 2026

Background papers: Strategic Planning: Broads Plan timetable and NSIP process

Management plans for Protected Landscapes in England and Wales – Defra June 2025

Appendix 1 – Feedback from Initial Broads Plan Notification

Appendix 2 – High level summary of content issues raised to date

Appendix 3 – High level summary of process comments received to date

Appendix 1 – Feedback from Initial Broads Plan Notification

Responses to initial notification – May 2026

Ref	Plan page or paragraph	Respondent	Comment
1	General	Ashmanhaugh Parish Council	Ashmanhaugh Parish Council broadly supports the review of the Broads Plan 2027-32.
2	General Partnership Working	East Suffolk Council	Many thanks for the opportunity to feed into the review of your Broads Plan. We very much value the Broads as an asset in East Suffolk and the Broads Authority as both a strategic partner and key stakeholder. This is increasingly important as the local government landscape is reorganised, with the formation of the new unitary councils for Norfolk and Suffolk and the potential of a Norfolk and Suffolk Strategic Authority. Given the overlap on the timeline for the Broads Plan 2027-2032 and for the formation of new Unitary Councils for Central and East Suffolk and East Norfolk, I think the first reflection is on the refreshed opportunity for partnership working between local government and the Broads Authority. As we have discussed, maintaining relationships with different tiers of local government has been part of the landscape, but the changes offer a simpler path to collaboration with all local government services in one tier of council. It would be good to reflect the opportunity of a refreshed partnership with local government in the new plan. These are our headline comments and reflections on the plan, and we look forward to being involved in the future development of the Broads Plan 2027-2032.
3	General	RSPB	Which aspects of the current Broads Plan you feel have worked well:

Ref	Plan page or paragraph	Respondent	Comment
	What has worked well		a) Partnership working: There does appear to be a growing appreciation of partnership working. There is more collaboration and different sectors are increasingly talking and working with one another. However, there is more that can be done. b) Evidence gathering: There has been a continued effort to develop the evidence base to support decision-making across the Broads. However, there is a need to review the key questions that need to be answered and ensure that the monitoring programmes in place are appropriate and expanded. c) Nature recovery aspirations: There is a growing join up around action to deliver benefits for habitats and species. It is positive to have a Broads specific nature recovery strategy and encouraging that the work is recognised across sectors. However, there is a lot of work to be done to translate the strategy into action on the ground. d) A focus on action: It has been helpful to get more clarity in the current Plan on what will be delivered to achieve the objectives and to give clarity on who will help deliver the work.
4	General Where the Plan has been less effective or where challenges or barriers to delivery have arisen	RSPB	General points: The objectives are very high level. Having reviewed Tables 3-8, the monitoring objectives are also highly variable with respect to how SMART they are. As a consequence, it is not always clear what good enough would be annually or at the end of the plan period to demonstrate that objectives have been achieved. Will some progress be considered sufficient? Water quality is a good example where despite efforts to improve water quality the majority of watercourses and waterbodies are still failing to meet their targets. There need to be clear targets that drive delivery and at a suitable pace.

Ref	Plan page or paragraph	Respondent	Comment
			b) Accessibility of the Plan There is a lot of information within the plan. It has been helpful to have a summary document, and it is useful to be able to search each section individually via the website. However, some of the language within the Plan could be clearer. c) Vision Whilst this sets out an expectation of what the Broads will look like and be delivering in 2042, it lacks inspiration. There is a lot of detail set out in the vision. A shorter, punchier vision might be useful with more detail provided under each of the themes, for example: "The Broads is a living landscape where wildlife and people thrive side by side, each enriching the other. It is a place where rare species and precious habitats are not only protected but flourishing, forming a vibrant mosaic of Page 2 of 16 life alongside farmed areas that reflects centuries of natural and cultural heritage. Communities, visitors, and partners feel a deep sense of pride and belonging, celebrating the landscape as part of their identity. The Broads is cherished by all who experience it — a place where connection to nature and the landscape is immediate, joyful, and shared. Across the region, all interests work together with purpose and unity, recognising that collaboration is the foundation of a resilient future. Through bold, landscape-scale adaptation, The Broads continues to evolve, ensuring it remains a thriving, dynamic environment for generations to come. This is a landscape shaped by, and strengthened by, partnership, and sustained by the shared belief that The Broads is worth protecting, celebrating, and passing on — wilder, healthier, and more inspiring than ever." The introduction acknowledged that there would be a need to change and do things differently, but this fails to translate into the current vision. The plan generally is very "nice", yet we know there will need to be trade-offs, and "win-win" situations will become challenging in some areas. There needs to be clarity on how the competing demands of the Broads will be managed. This will require a meaningful dialogue with stakeholders to assess where compromise is needed and carefully facilitated to find

Ref	Plan page or paragraph	Respondent	Comment
			outcomes that will be acceptable. With a need to adapt to changing conditions and secure a sustainable vision for The Broads the long-term vision must set the direction and provide the clarity on what we will be striving to deliver collectively to shape the future Broads landscape. d) Fundamental Principles Whilst these are outlined, it is not clear how they all have been effectively implemented over the plan period. For example, have we been holding those causing damage to account through the "Polluter Pays Principle"? Is the Broads environment improved as a result of actions taken to manage inputs to the rivers and wetland habitats that are fundamental to the Broads character? Water quality continues to remain poor, monitoring of water quality remains patchy and inadequate in many areas, and actions to address issues at source are only now appearing to be addressed. There has also been shifts in habitat quality across the Broads, especially in areas where management may be lacking and succession has resulted in e.g. fen habitat transition to woodland. It is not clear that under the current plan how much progress has been made to address such issues. e) Aligning work on peat and nature recovery There is a challenge around managing areas of peat to achieve their biodiversity potential. Raising water levels to reduce emissions is something that we support, but the approach to the peat/carbon work has at times seemed disconnected from the work to maintain and restore nature. The Broads supports a wealth of rare and protected species and management must be targeted to support these species. Whilst it is appropriate to explore options such as Paludiculture, these new management approaches must not result in a monoculture that supports generalist species at the expense of those more specialist species. Income generation for landowners will be important and there is an ongoing challenge around clarity on future Conservation Stewardship options and payments and providing longer term certainty for landowners around income.

Ref	Plan page or paragraph	Respondent	Comment
			Peat re-wetting projects which are not linked to agriculture are likely to be a positive thing for the species which are adapted to tall, fen-like vegetation structure (Reed Warbler etc.), since permanently waterlogged soils are much more likely to result in that type of vegetation. Paludiculture could deliver similar benefits if executed correctly, but like any other type of agriculture, the benefits to nature will depend on the fine detail of the farming operations. There needs to be clarity on how land use may change and how this might influence the abundance and distribution of species which are characteristic of the Broads. Reducing further emissions is clearly a high priority and re-wetting and paludiculture projects could be positive for species which are adapted to tall, fen-like vegetation structure (Reed Warbler etc.), but the value of the habitat matrix in the Broads, with short sward open grassland communities complementing tall fen/reedbed communities, should be appropriately recognised in the peat/paludiculture ambition: widespread uptake of re-wetting/paludiculture could shift the ratio ever-more towards the latter. Though to some degree an appropriate balance between the open grasslands and fen like communities will be preserved by soil type. Page 4 of 16 The RSPB has been involved in work that explores the relationship between paludiculture and biodiversity, and this area of research is likely to grow. The fine detail of how peat re-wetting initiatives are carried out could make big differences in terms of biodiversity value and it would be good to develop these discussions in the Broads. Currently the guidance from DEFRA is perhaps more single-mindedly focused on the need to prevent further emissions, and this is somewhat divorced from biodiversity value. The carbon capture and biodiversity initiatives could be more intertwined.

Ref	Plan page or paragraph	Respondent	Comment
			Certainly, some of the policy changes needed to provide the right backdrop for successful peat re-wetting initiatives in the Broads (higher water tables in some areas) are also highly pertinent for biodiversity objectives, not least the need to retain more surface water on the grazing marshes further into the breeding wader season to address shortages which are becoming more common with climate change. In short, the carbon capture and biodiversity initiatives could be more intertwined. Certainly, some of the policy changes needed to provide the right backdrop for successful peat re-wetting initiatives in the Broads (higher water tables in some areas) are also highly pertinent for RSPB biodiversity objectives, not least the need to retain more surface water on the grazing marshes further into the breeding wader season to address shortages which are becoming more common with climate change. f) Species data There is a concern that a number of species have declined across the Broads protected areas, but there is a lack of data to understand the changes and therefore identify the actions needed to address these changes. This is a particular concern for us with respect to features of the Broadland Special Protection Area. Whilst data are being collected, it is not clear that this is being done in a systematic way. The Broads Plan does not appear to have facilitated an agreed monitoring regime across the Broads to effectively track population trends. This also highlights that there needs to be clarity on the priority questions that need data. This will then enable the required monitoring regime to be identified. Whilst there may be some progress in this area resource (people, time and money) seem challenges to making this more effective.

Ref	Plan page or paragraph	Respondent	Comment
			g) Funding and long-term certainty Whilst funding is available for work such as nutrient neutrality and grants through e.g. Farming in Protected Landscapes, these are often constrained pots that are for delivery against a specific target. This can result in projects being tailored to the funding pots rather than delivering the precise actions required. It can also result in actions to create good habitat but the long-term management to maintain sites and ensure they continue to deliver for biodiversity is often missing. Where interventions are made there must be certainty that they will support long-term benefits. This will be important in an adaptation context where land converted to freshwater habitats now should consider the ability to transition to different habitats in the long term where they may be in areas that will experience increasingly saline water. There is also a challenge for landowners around the certainty of income streams. If land use change is needed there are some funds available to support a transition (e.g. holding more water for peat soils and/or waders) but the long-term funding to maintain the sites may be unclear. This is limiting progress and the speed at which habitat is created and adaptation is taking place. h) Monitoring Plan progress, it remains unclear how effective the monitoring of the projects/actions/outcomes has been for the Broads Plan. The progress of the delivery by the Broads Authority and its partners to achieve the plan objectives need to be annually reviewed. The mechanism by which reporting takes place is unclear. The Broads Authority's role with respect to monitoring and reporting on actions that are solely or largely delivered by other stakeholders would also benefit from clarification. For example, how much will the Authority follow up with partners where it becomes clear that key actions are not being delivered. This relates to the accountability of the plan and the need to ensure that where stakeholders have been mentioned that they are fully bought into the plan to ensure they assist with necessary reporting etc.

Ref	Plan page or paragraph	Respondent	Comment
5	General Ideas and thoughts on issues, priorities opportunities for the new Broads	RSPB	Plan Overall, the plan recognises the importance of The Broads' biodiversity and wider environment and helpfully keeps nature and the environment as a golden thread running through it. However, there is a need for the plan to have a greater focus on species and habitat recovery and to go beyond simply maintaining what The Broads currently supports in line with the aim of The Broads becoming richer in nature. Linking to the wider Norfolk Local Nature Recovery Strategy will be important, as change within the Broads will necessitate work outside of the Executive Area to support adaptation. To do this it could be helpful to consider the spatial approach within the Broads Plan. The challenges facing the Broads are growing and impacts may be felt differently across river valleys. Approaches to adapt to changes may also differ spatially within the Broads depending on soil type, habitat type, species priorities, distance from tidal influences etc. All of these will require targeted interventions. It would be worth considering if the plan could: • Establish the red line areas where change away from freshwater would be resisted for as long as possible to protect key species and habitats. • Identify areas where impacts will be so significant that an adaptation approach will be required. • Assess the overall potential change and identify what level of compensation may be required outside of the Broads area to address potential change. Some of this work is already in progress and it may only be possible to go so far with a spatial approach.

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			However, clarity about the future direction of travel is needed to secure the right investment and management in the right places to develop a sustainable landscape in the future. There are also a lot of species which could be the focus of action. The Broads Nature Recovery Strategy has identified the 25 priorities for action, but it could be helpful to outline which of these species will be a particular focus over the coming five years. It would also be helpful to audit the work already being delivered by partners around these species. We note the development of a State of the Broads report and would support this, however, the baseline data underpinning such a report must be robust. The Broads Plan should give clarity on where resources should be focussed and taking targeted approach could help drive targeted delivery. The Broads Plan also needs to outline the journey needed to overcome a “status quo” approach to future management. Whilst a lot of this will come through work on the Broadland Futures Initiative, there is a support role for the Broads Plan. An approach similar to that being delivered through Coastwise in North Norfolk could be helpful. Investigating a river valley approach might help to overcome some of the complexities in delivering action. Whilst this has been explored in the past, there seems an opportunity to revisit how this could be made to work. The RSPB has been working with landowners around the Yare valley through to Halvergate Marshes. There is other work taking place that we are aware of through Norfolk FWAG, Water Resources East, Anglian Water and estates that could all deliver at scale for nature and people. This will be mirrored across other river corridors. There needs to be clarity on how the Broads Plan (as a partnership strategy) will facilitate this way of working.

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			We hope these comments are helpful and look forward to continuing to working positively and constructively with the Authority to support the development of the new Plan.
6	General Partnership Working and Governance	Broads Society	A recurring theme throughout the meeting was the importance of stronger partnership working. Participants noted that many of the objectives within the Broads Plan rely on effective coordination among the Broads Authority, the Environment Agency, local authorities, landowners, voluntary organisations, and community groups. There was a view that communication and stakeholder engagement had been steadily declining, for example through the closure of the Broads Forum and the weak impact of the Broads Local Access Forum. There is considerable room for improvement.
7	General	Broads Society	The meeting concluded that the next Broads Plan should adopt a more integrated, long-term, and adaptive approach to planning for the Broads. Participants broadly agreed that climate change, saline incursion, navigation management, biodiversity, heritage protection, and public access will require closer coordination between a variety of partners and agencies and more effective engagement with local communities and stakeholders. There was a strong sense that the Broads should continue to be managed as a distinctive and living freshwater landscape, carefully and equitably balancing conservation, promotion of the navigation, public enjoyment, and local livelihoods while recognising the significant environmental changes in condition and integrity likely to affect the area over the coming decades. The meeting also recognised the Broads' heavy dependence on the wider catchments and landscape within the Broads Special Area of Conservation and the Broadland Ramsar Site and recommended that this be given greater recognition in any future plans.

Ref	Plan page or paragraph	Respondent	Comment
8	General	Norfolk Wildlife Trust	My thoughts would mainly just cover the final question from the 3 asked. I think the plan as a broad-brush top-level strategy for a complex area works well and covers many of the topics required. It is also only set around a 5-year period which is incredibly short for many of the items therein so I imagine the new plan will be much the same with updates on what has been achieved so far.
9	Strategic Direction and Long-Term Planning	Broads Society	Participants reviewed the 2042 Vision for the Broads National Park and recommended that it be redrafted in light of rapid climate change, biodiversity recovery, major changes to navigation, and public access to the Broads for public enjoyment. Concern was expressed that the Broads Plans' five-year planning cycle may be too short to address the long-term environmental and infrastructure challenges that are being faced, yet too long to respond to the rapid rate of change in the park environment. It was also noted that there are significant regional differences in the needs of the Broads. For example, the challenges in the Southern Rivers are quite different from those in the Upper Thurne. A matrix approach, cross-cutting major thematic objectives with regional objectives based on catchments, might be workable and offer greater precision. Members were disappointed by the poor alignment in scheduling between the new Broads Plan and the Broadland Futures Initiative (BFI).

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10	General Local Government Re-organisation	East Suffolk Council	Turning to devolution, the inclusion of Norfolk and Suffolk on the Government’s Devolution Priority Programme and the recent royal assent of the English Devolution and Community Empowerment Act following publication of their Devolution White Paper in December 2024 indicates Government’s desire to proceed with devolution and broaden the focus of Strategic Authorities. The current Broads Plan pre-dated that policy aspiration. Although the Mayoral election has been delayed to May 2028, any future Strategic Authority across Norfolk and Suffolk will be a critical future partner. In view of this, we believe the Plan should take account of the importance of the potential role of a Strategic Authority (either a Mayoral Strategic Authority or a Foundation Strategic Authority – pre-mayoral) especially in relation to Local Plans and the Spatial Development Strategy. The latter is likely to be prepared by the Strategic Authority to address strategic, cross boundary issues such as housing and infrastructure and particularly water resource and management. The White Paper makes specific reference to the importance of this (see below extract):

Ref	Plan page or paragraph	Respondent	Comment
			Environmental and climate leadership Strategic Authorities will play a crucial role in preparing for the future and tackling climate change and nature emergencies at the local and regional level. Local, place-based environmental leadership is an essential part of this. We will begin the transition by enhancing the roles and functions of the responsible authorities for Local Nature Recovery Strategies. We will empower these authorities, which are already operating at county or combined authority scales, with a clear mandate to take a leadership role on Local Nature Recovery Strategies and wider environmental delivery. This will include convening partnerships, helping coordinate action, funding, and investment in nature recovery and wider environmental delivery across their areas, and monitoring and reporting on delivery. Over time, we envisage Strategic Authorities will be appointed the Local Nature Recovery Strategies responsible authority where they are not already. Future opportunities for devolution and partnership working will be explored with Strategic Authorities. These could include issues like water management, the circular economy, pollution, or flood resilience. We will also explore how Strategic Authorities and Mayors can provide greater local leadership in responding to the impacts of climate change, and a better route for rural communities to be considered in local policy decision making. Alongside these aspects of national legislation, we also have the new National Planning Policy Framework and new housing targets. The new Plan will need to consider how the management of the Broads needs to be approached in conjunction with considerable Local Authority Local Plan growth within its surrounding districts (and future unitary councils). Whilst we appreciate you have asked for feedback on the Broads Corporate Plan, we believe that housing growth and the associated environmental and recreational challenges should feature in the new Plan. In addition to this response we, my planning colleagues will provide a more detailed response in relation to planning aspects under separate cover and we look forward to being involved in more detail in discussions on this aspect of both the Broads Corporate Plan and the Local Plan.

Ref	Plan page or paragraph	Respondent	Comment
11	General/Omission Wild Swimming	Ashmanhaugh Parish Council	There appears to be no reference to wild swimming, which is increasingly popular, particularly as seniors are encouraged to keep fit and socialise – and more people are encouraged to join outdoor sessions for better mental health. On the BA website, the only reference to swimming is to indoor and outdoor pools. Should there not be locations marked which are safe for swimmers for access and swimming without encountering any dangers from motorboats, fishing or hidden hazards. Also, any information on the water quality – bearing in mind sewage pollution in particular with the AWA Belaugh pumping station already at full capacity. Not clear if any reference to regular water quality monitoring.
12	General/Omission Access to the waterways for disabled residents	Ashmanhaugh Parish Council	There does not appear to be any reference for older, possibly disabled residents on how to enjoy the waterways via organisations such as the Nancy Oldfield Trust which could be more actively promoted. For youth promotion – BA mention references to schools, but not organisations where young people can join such as sea scout troops who actively encourage every possible kind of water access, confidence, and enjoyment. This is left to non-BA organisations such as Norfolk Broads Yacht club, based in Wroxham who do fantastic work encouraging youngsters, as well as NSSA (Norfolk Schools Sailing Association) – a charity based at Filby. Could there be information included and/or on the BA website promoting where families would connect to these organisations? Also suggest BA to regularly circulate further information via email to local parishes for their residents to connect to activities.
13	General/Omission Historic Environment/Wroxham	Ashmanhaugh Parish Council	As many local residents shop in Hoveton/Wroxham– regarded as Capital of the Norfolk Broads – and as a tourist centre, unclear of any reference to protecting historic buildings, i.e. the big white traditional riverside building (occupied by Greys Fish & Chips etc) beside the Granary

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			Staithe, or what BA does about the collection of neglected old boats moored near the Kings Head which do not give a good impression or enhance views from the riverside walk.
14	General/Omission	Ashmanhaugh Parish Council	Ashmanhaugh is affected by the plan's environmental and catchment policies yet is not acknowledged anywhere in the document. The parish experiences the consequences (drainage, biodiversity decline, tourism pressure, planning complexity) without receiving targeted support or recognition.
15	General/Omission Nutrient Neutrality	Ashmanhaugh Parish Council	Despite being one of the most significant issues, river water quality is not addressed adequately in the Broads Plan 2022–2027. The plan predates the Nutrient Neutrality crisis but so fails to: • acknowledge nutrient constraints • explain implications for development • set out mitigation pathways Given the scale of the issue, this is a major omission.
16	General Water quality/pollution	Postwick with Witton Parish Council	Reducing water pollution, particularly from litter within the rivers and Broads which constantly washes up on our banks. We feel there should be more deterrence and better vigilance to prevent litter/fly tipping on land adjacent to the Broads waterways. Using aquatic litter traps for example on rivers and having focussed clean up events, as well as focussed enforcement on trouble spots.

Ref	Plan page or paragraph	Respondent	Comment
17	General/Omission Council tax on residential boats	Ashmanhaugh Parish Council	One other observation and question as to whether the Broads Plan should cover is regarding the Government guidance which clearly states that council tax is payable if a boat is a person's 'sole or main residence'. Are the Broads Authority & NNDC making sure that the liveaboards are paying their council tax and tolls? All our residents have to pay (and these boats are mostly moored on the NNDC owned side) and that helps to keep council tax funds stable for all.
18	Residential Boats	South Walsham Parish Council	It is the problem of people living on boats and forming encampments on riverside land and creating mini communes that are out of keeping with the isolated spots they seem to choose. Since mid-summer last year we have had such an encampment on the east bank of Fleet Dyke in the village. The campers erected a fence around part of their adopted site, but up a shed and solar panels and a wind turbine, hung washing on a fixed line, used large bank BBQ's nightly, had fires, played loud music and undertook noisy and heavy boat repairs involving grinding metal working. What has upset the local community, walkers and private boat owners is both the location and visual aspect of their site. At South Walsham, Fleet Dyke is highly regarded for its solitude, natural surroundings, wildlife and peacefulness. The intrusion for months at a time of a noisy and ugly blot in the middle of this area where grazing marshes meet reed beds and St Benet's Abbey presides, is unacceptable. What makes it worse is the fact that nobody wanted to take ownership of the problem. SWPC reported the matter to the BA in the summer and were told that the BA could only ensure the boats were licenced. We were told by the BA that we should contact the land-owner – the

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			Environment Agency. I rang several numbers across England and was eventually given an email address to which I wrote. I have yet to receive a reply. Meanwhile, the parish council was coming under fire from local residents and the public for allowing this to happen. The knock-on effect was that visitors to the site were walking down the river- bank carrying furniture and all manner of equipment (including a washing machine). The footpath has a bollard to keep the path clear for emergency vehicles access and camp visitors' vehicles were parked for weeks at a time blocking this path. We invoked NCC's help who in turn informed the police. The regular police were helpful, but since they could not easily reach the camp on foot passed word on to the river police. The campers had taken over part of the parish's staithe car park where cars were also parked for months and large vans with camp visitors sleeping in them were commonly parked and the adjoining copse was used as a toilet. A four-wheel trailer with only three wheels and no brakes or lights was parked for two months till removed by the PC. A derelict boat (without a trailer) arrived, and it contained some hundreds of books! We lease this carpark from BDC and they couldn't help either. The constant niggle of this continuous invasion of the parish and having to confront the public's anger at our 'not taking action' was wearing and frustrating. We decided as a council at the bottom of the democratic structure that we had done all we could in reporting the issues to those with the power to act and that we could do no more.

Ref	Plan page or paragraph	Respondent	Comment
			The camp remained till late autumn/winter and we heard nothing till we understand the EA was clearing rubbish from the site in last month – nine months after it commenced. A new camp has now started a few hundred metres nearer the village on the same bank. There has to be a different system of reporting and managing these issues. It is our view that one organisation should receive complaints from parish councils and take on the responsibility for managing the situation. Clearly this needs to be the BA which has an overriding responsibility – not left to unpaid amateur parish councillors who struggle to act. Is there someone at the BA who we can deal with regarding the new camp?
19	General Navigation to Bungay	Bungay Town Council	The Broads Authority should promote and support efforts to reinstate locks etc to re-enable navigation to Bungay.
20	General Planning	Bungay Town Council	The Broads Authority Planning Department should consider the implication of their planning decisions on areas outside the Broads Authority area and work more closely with other authorities in doing so.
21	General Flood risk	Bungay Town Council	The Broads Authority should pay special attention to flood issues for example, they allowed the construction of the Waveney Business park (just off Ditchingham Dam) on the flood plain, thereby increasing the flood risk in Bungay a few years ago.
22	General	Postwick with Witton Parish Council	The parish of Postwick with Witton falls within Broadland District Council, and a significant proportion of the parish lies within the Broads Authority executive area. We broadly agree with the current Broads Plan themes: A. Responding to climate change and flood risk

Ref	Plan page or paragraph	Respondent	Comment
			B. Improving landscapes for biodiversity and agriculture C. Maintaining and enhancing navigation D. Protecting landscape character and the historic environment E. Promoting understanding and enjoyment F. Connecting and inspiring communities
23	Internal Drainage Boards	Water Management Alliance	Thank you for consulting the WMA on the Broads Plan Review ahead of the 2027-2032 plan. The Broads area coincides with both the Broads (2006) IDB and the Waveney, Lower Yare and Lothingland IDB, both member Boards of the WMA. It is positive that IDBs are mentioned as RMAs operating within the Broads area within the existing plan. It would be good to see the Boards referred to by name within the plan, allowing greater understanding to the public of the presence of the Boards and allow them to access us directly. If appropriate, greater reference could be made to the operation of the IDBs, particularly the maintenance of arterial watercourses and operation of pumps, projects carried out in aid of flood risk management, and the regulation of all ordinary watercourses within their districts through Byelaws.
24	Biodiversity and Tourism	Freethorpe Parish Council	The crucial question is how the effects of an ever-increasing population wishing to enjoy the Broads can be mitigated so that biodiversity does not suffer.
25	Trees and Hedgerows	Freethorpe Parish Council	All hedges, trees and wooded areas within the Broads should be treated more sympathetically to promote biodiversity and improve the attractiveness of the area for visitors.

Ref	Plan page or paragraph	Respondent	Comment
26	Theme A: Responding to climate change and flood risk	Norfolk Wildlife Trust	The main themes that relate to NWT or at least the Nature conservation team at NWT are A and B. Work has been achieved for theme A most notably through BFI but priorities remain: • Changes in water levels, flows and patterns • Saline intrusion – perhaps this needs to feature more heavily in the next plan as it isn't fully covered by BFI which focusses on flooding. Saline ingress is expected to increase though and can have as big an impact on the ecology of the broads as winter flooding. • Continued work on Invasive non-native species. Floating Pennywort, Crassula etc. Mentioned in the current plan but I would say a patchy level of success has been achieved in physically dealing with it or prioritising monitoring, knowledge sharing etc. • Water quality including ensuring monitoring is continued and ideally expanded. Huge impact. • Linked to the above, broad/ shallow lake restoration work and aquatic plant growth. This will be affected by water levels, changes of flows and saline ingress. It has been demonstrated to be key to aquatics system health and BA needs to ensure this features heavily. This is and will continue to be pushed back against by certain parts of the navigation minded organisations. It is important that response is equally robust.
27	Theme A: Responding to climate change and flood risk	RSPB	A1 - Prepare a long-term integrated flood risk strategy for the Broads, Great Yarmouth and interrelated coastal frontage and maintain current adaptive coastal, tidal and fluvial flood risk management approaches for the area. This is developing, and outputs could be useful in informing future land use and management requirements. Stakeholders are being engaged. The effectiveness of the development phase will be in the final plan and its delivery. It will be important the future flood risk strategy makes it clear that there is change coming and identifies what can be managed and what can't. Clarity is needed on areas

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			that will be defended (and why) and areas that will need to adapt. Support will also be required to support any transition around land use. Integration between upstream and lower down river catchment will be critical to ensure flood risk and water management are addressed holistically and not in isolation. With respect to managing flood risk, a spatial approach could be helpful in identifying water needs in the future. This may require a fundamental change to the current flood management units to ensure water volumes are managed effectively and that this also enables water storage to support habitats during dry conditions. A2 - Work towards making all Broads Authority operations carbon neutral by 2030 and carbon zero by 2040. It is unclear what progress has been made. Whilst actions are being taken, greater transparency may be required to assess progress. A3 - Agree carbon reduction targets for the Broads National Park and promote action to reduce emissions. Different organisations will have their own carbon targets and will be making efforts to reduce emissions across The Broads area. It is not clear what data gathering is undertaken to assess wider action to achieve carbon reduction targets within The Broads. Whilst action to re-wet peat is being considered, it would be helpful to know how much has been delivered and align this with potential progress against carbon targets.

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			It is important to know if the Broads are on target or, if not, the additional action needed. This will be important to identify resource needs.
28	Theme A: Responding to Climate Change and Flood risk	Environment Agency	Our comments relate to Theme A: Responding to climate change and flood risk and aim A1 - Prepare a long-term integrated flood risk strategy for the Broads, Great Yarmouth and interrelated coastal frontage and maintain current adaptive coastal, tidal and fluvial flood risk management approaches for the area. • We very much welcome the close working relationship between the EA and the BA that's been in place since the start of the BFI (2019). The BA's technical input, involvement in our Elected Members Forum, and supporting governance and secretariat activities for our officers' group is helping to ensure we continue progress to towards a strategy that all partners support. • Noting in the 2022-27 Broads Plan that the BA will lead on communications activities for BFI, a challenge that has arisen as BA resources have reduced in recent years, BA have much less capacity to lead on some areas of the BFI work, with the communications work now sitting with the EA team. • The BFI Plan is due for completion in early 2028 – the next Broads Plan is a great opportunity to ensure there are measures that support and enable the delivery of the actions in the BFI Plan. More detail on those actions will emerge over the next year and we are keen to work with BA colleagues to incorporate them into the Broads Plan as appropriate. Areas are likely to include incorporating the BFI Plan into local planning; securing funding, finance, and other contributions (including land). • Whilst the current Broads Plan has 'Responding to climate change and flood risk' as its own theme, we would welcome seeing this as a more cross-cutting element and with a greater emphasis on adaptation to climate change. The way that flood and water is

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			managed in the Broads underpins many of the BA's delivery priorities, including protecting navigation, biodiversity, and the historic landscape. Through our development of the BFI, we know that current flood risk management approaches are unsustainable and very much under-funded. We are keen to see that the language and terminology used in the next Broads Plan reflects the approach of planning early for adapting to climate change impacts. • Flood management and resilience is also key to supporting other critical infrastructure and growth ambitions for this area. With the next Broads Plan beginning as Local Government Reorganisation and Devolution take shape, we would be keen to see the links made within the Broads Plan between flood resilience and sustainable economic growth.
29	Theme A: Responding to climate change and flood risk	Broads Society	The multi-agency BFI was recognised as central to future flood risk management and adaptation planning. Discussion highlighted concerns about the poor timing of BFI outputs relative to the Broads Plan consultation process and questioned whether the current BFI planning framework adequately addresses the challenge of saline flooding and the imperative to conserve freshwater ecosystems. Members recognized the potential for washlands and new connections between the Bure and Yare in the lower reaches, such as at Scare Gap, to mitigate sea flooding impacts. Feasibility studies should be undertaken. In the upper reaches, more information is needed about saltwater ingress under the seawalls, the viability of the flood defences post-2055, and the possibility of additional inland defences.

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			Questions remain regarding the Hundred Stream and its potential value in alleviating flooding by pumping to the sea. Members noted the need for flexible and transparent approaches to investigation and planning to support future relocation or adaptation of infrastructure, businesses, and communities.
30	Theme B: Improving landscapes for biodiversity and agriculture	RSPB	The focus of this theme is biodiversity and nature recovery; there is no specific mention of the link to agriculture. There is a need to integrate both areas to support a thriving landscape for nature and people, and this theme should be reviewed to clarify how these interests will be joined up. The RSPB works with landowners across the Broads and through Landscape Recovery Schemes across the country. The key thing is not to exclude agriculture from the nature recovery work, but ensure that biodiversity ambitions are not watered down by discussing agricultural needs. We support land sharing, with farmed operations coexisting with biodiversity, and this would be very evident in our work with grazing marsh managers. But there are places where "land sparing" will be required across the Broads to meet its biodiversity targets and adapt to become a climate resilient landscape. This discussion is developing through the BFI work, but there is a role for the Broads Plan to provide guidance and support this conversation. B1 - Restore, maintain and enhance lakes and use monitoring evidence to trial and implement further innovative lake restoration techniques Some progress has been made on restoration of Broads. It would be useful to know the

Ref	Plan page or paragraph	Respondent	Comment
			number of projects undertaken and the benefits that have been achieved through this work. The RSPB has data to show that salinity within Strumpshaw Broad has improved through flushing. However, water quality remains a concern, especially with respect to the freshwater sources needed to maintain water targets. B2 - Promote best practice water capture and usage across the Broadland Rivers Catchment and reduce point and diffuse pollution into the floodplain and water courses There has been some work to look at water storage and make better use of higher winter water levels. We recognise the benefits of retaining water on sites for as long as possible given Spring and Summer drawdowns. More clarity is needed on the volume of water that could be stored when balanced against maintain river flows. Where fluvial flows are higher these have a big impact on limiting the intrusion of saline water and even surface water abstraction will need to ensure that flow levels are not reduced such that this causes hydrological impacts. There has been and continues to be considerable work to assess water needs within The Broads. There needs to be appropriate join up between different projects to give clarity on the water budget for The Broads, how this fits with environmental destination work being undertaken by the Environment Agency and what the implications are for flood and drought management in light of the BFI work. Work is happening on point and diffuse pollution, but how can this be delivered to make a meaningful difference to water quality within the Broads?

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			B3 - Seek biodiversity net gain and enhance areas of fen, reed bed, grazing marsh and wet woodland, to protect peatlands as carbon sinks Biodiversity Net Gain is most attractive to developers when the change is from land use such as arable to land of high biodiversity value. Finding approaches that support enhancements to existing wetland habitats will continue to require support and funding. If the term "biodiversity net gain" is being used here in a way which is separate to the planning regulations (i.e. this term is simply being used to communicate ambitions for more biodiversity in the Broads), then the thinking behind this should be developed into a concrete narrative of what this really means in practice. Total biodiversity is too broad a concept to be meaningful – what really matters is the abundance and distribution of individual habitats and species, and the ability of the landscape to cater to their needs at each stage of their life cycle. We agree with the ambition to protect peatlands as carbon sinks, but in the case of grazing marsh, there is a potential nuance around this being considered in the same category as the other habitats when it comes to carbon sinks. Grazing marsh is of most biodiversity value when seasonally flooded: the ideal hydrology is a large quantity of surface flooding in the winter months and gradual drawdown in spring/summer, with some degree of surface water retained until the end of the wader breeding season around midsummer. These are conditions which would be quite natural on a functioning floodplain with poor drainage and low-lying topography, and to which wading birds and wildfowl have adapted. A certain degree of drawdown is an important component of the ideal grazing marsh hydrology – grassland communities cannot survive permanently waterlogged conditions.

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			A serious challenge for grazing marsh biodiversity is the ability to retain enough surface water in spring/summer, as rates of evapotranspiration increase, so discussions around the appropriate water tables and how landowners can raise them is still very valuable. B4 - Define, implement and monitor management regimes for priority species and invasive non-native species It is good that a Broads priority species list has been identified within the Broads Nature Recovery Strategy, but are these the focus for action? There seem a number of species listed where little or no work is happening, and also a suite of species not listed as a priority but where work is being progressed. It is not clear how the current strategy and delivery work relate to one another. We have particular concerns that the monitoring of SPA features is inadequate. There is a reliance of Wetland Bird Survey data, this will not give a complete picture of where features are across the landscape and how areas of importance may have changed over time, especially due to habitat restoration and creation. B5 - Improve partnership coordination and communication of Broads biodiversity monitoring and research effort, linked to the National Biodiversity Network This appears to be good, with multiple partnership groups meeting. The challenge, as always, is ensuring the partnerships act as delivery groups to ensure progress is made on achieving the Broads Plan targets.

Ref	Plan page or paragraph	Respondent	Comment
			Are these groups set up effectively to not just update on projects but act as sounding boards to address issues and also promote project collaboration. This would be a good reflection to assess how effective this action has been.
31	Theme B: Improving landscapes for biodiversity and agriculture	Norfolk Wildlife Trust	• Priority species management and monitoring. More important in times of change. • Deer management isn't mentioned as much in the original I don't think but is an increasingly important topic and is likely having a big impact on wetland habitats. • Land use within the executive area and wider catchment. Again, with changes in water levels and flow, this remains incredibly important. This can include abstraction etc. • Encouraging more sustainable recreational water use (boating etc). I won't go into access to much but sustainable water use impacts much of the above.
32	Theme B: Improving landscapes for biodiversity and agriculture	Freethorpe Parish Council	Whilst the public are always encouraged to enjoy them, the damage caused to ground nesting birds by dogs off the lead is very significant either through general disturbance or the taking of chicks/nestlings or eggs. A fairly quick win is to ask all dog owners to keep dogs on a lead during the ground bird nesting season, perhaps supported with educational materials and initial guidance and enforcement.
33	Theme B: Improving landscapes for biodiversity and agriculture	Freethorpe Parish Council	The other obvious win is to stop over-zealous farmers and local authorities from cutting the edges of the bridleways, and for them to be treated like a Roadside Nature Reserve

Ref	Plan page or paragraph	Respondent	Comment
34	Theme B: Improving landscapes for Biodiversity and Agriculture	Broads Society	There was considerable discussion about the framing of agriculture within the Plan. Participants agreed that agriculture is an issue that needs to be addressed in the context of the wider Special Area of Conservation as well as the narrow boundaries of the National Park. Agriculture should be treated as a distinct theme rather than being combined under biodiversity objectives. Inside the Park, the agriculture focus should be on appropriate land use, improved nutrient management, wet landscape farming (paludiculture), and carbon sequestration in peat soils. Whilst appreciating that many other more precise strategies and plans flow from the Broads Plan, participants found that vague terms such as ‘restore’, ‘maintain’, and ‘enhance’ are overused and lack the precision required for SMART objectives.
35	Theme C: Maintaining and enhancing the navigation	Broads Society	The steady decline in the quality of the navigation formed a substantial part of the discussion. Access to the Broads for toll-payers has significantly reduced in recent years. Raised water levels make bridges difficult or impossible to navigate, and high temperatures prevent proper bridge movements. Bankside ecological succession is uncontrolled, not only destroying biodiverse reedbeds, but also preventing longstanding sailing regattas. No attempts have been made by the Authority to use partnerships with landowners to reverse this trend, or to deploy funding mechanisms such as FIPL to ameliorate the problems. Concerns were raised about narrowing waterways, reduced dredging leading to loss of navigable width, and the progressive loss or restriction of mooring opportunities. Participants also discussed tensions between different water users, including sailing craft, paddle boarders, canoes, swimmers, and increasingly large motorboats. The importance of balancing navigation, safety, environmental protection, and public access was emphasised.

Ref	Plan page or paragraph	Respondent	Comment
			The Authority appears to believe that small-boat navigation can harm freshwater biota, for example at Hickling Broad, but fails to present meaningful supporting data. Information and appeals from the navigation community and civil society have been dismissed out of hand, despite a more understanding attitude from Natural England. There is growing concern that a lack of appreciation for sailing and its cultural heritage in the Broads is embedded in the Authority's planning and management processes. Such pursuits should be actively encouraged in the Broads Plans to strengthen public engagement and attract more financial resources.
36	Theme C: Maintaining and enhancing the navigation.	RSPB	C1 - Maintain navigation water depths to defined specifications, reduce sediment input. and dispose of dredged material in sustainable and beneficial ways. We understand that this work is happening. Any works must be underpinned by strong. ecological evidence and support conservation delivery. C2 - Maintain existing navigation water space and develop appropriate opportunities to extend access for various types of craft. We are not aware that there have been issues with the speed testing area on the Yare. However, this does need clear policing and the impact of wash from the vessels remains a concern with respect to bank erosion. We are not aware that water ski zones are being used in all areas. We consider now to be a good time to review and, as a minimum, we suggest removal of the zone on Breydon Water given the safety concerns and lack of use. C3 - Manage water plants and riverside trees and scrub, and seek resources to increase

Ref	Plan page or paragraph	Respondent	Comment
			operational targets Tree management is undertaken by the RSPB, and we are actively assessing tree. thinning along the riverbank at Strumpshaw Fen. We recognise that some areas of the Broads continue to have significant tree cover. Whilst wet woodland does have a role as an important habitat in the Broads, restoration. of former fen areas could be valuable. We have seen the benefits that scrub removal. can have at Sutton Fen. The Broads Plan should provide clarity on scrub levels within the Broads landscape. C4 - Maintain and improve safety and security standards and user behaviour on the waterways Continued challenges in some areas where boats are moored on our boundaries and have barbeques etc.
37	Theme D: Protecting Landscape Character and the historic environment	Historic England	Thank you for consulting Historic England on the review of the Broads Plan 2027–2032. As a statutory consultee, our role is to ensure that the conservation of the historic environment is fully integrated into planning policy, and that policy documents make appropriate provision for a positive strategy for the preservation and enjoyment of the historic environment. We understand that you are seeking feedback on the effectiveness of the current Plan, including which aspects have worked well, where it has been less effective, and any thoughts on issues, priorities and opportunities to inform the next Plan period.

Ref	Plan page or paragraph	Respondent	Comment
			The Broads are a unique landscape shaped through a long-standing interaction between natural processes and human activity. The area supports a distinctive, water-focused environment, with an historic environment that spans early human activity in the Mesolithic period through to the continued contemporary use of village greens, staithes and waterways by local communities and visitors. This historic character is reflected in a rich range of heritage assets, including Roman roads, village staithes and greens originating in Saxon riverside settlements, the man-made broads themselves, ecclesiastical buildings such as listed medieval churches, scheduled ruins, and structures associated with agricultural and water-based activity, including barns, mills and pumping stations. Many of these areas are designated as part of the Broads' twenty-five conservation areas, and numerous structures are either nationally listed or included within the Authority's comprehensive list of local heritage assets. Having discussed the review with colleagues, we welcome and support the existing Plan and consider that it provides a clear and helpful strategic framework, particularly through the objectives and key actions set out under Theme D (D1–D4). While the Plan has not routinely informed our day-to-day work to date, we consider that the priorities it establishes for the protection and enhancement of the historic environment remain relevant. Notwithstanding this, as an organisation we have had a number of discussions over the years regarding mills within the Broads and have been involved in several applications for their repair and maintenance. These assets make an important contribution to the historic character of the area, and consider there may be an opportunity for this distinctive aspect of the Broads' historic environment to be more clearly reflected in the Plan, for example through an amendment or addition to Policy D1 (Record, protect and enhance local built and cultural features, archaeology, geodiversity and potential hidden heritage, including 'at risk' assets).

Ref	Plan page or paragraph	Respondent	Comment
			Finally, we suggest that greater awareness of the purpose and practical application of the Plan, alongside proportionate engagement or training for partner organisations, could help improve understanding and support more consistent and effective use of the Plan going forward. We would welcome further discussions with the Broads Authority about how we might better use the Plan going forward.
38	Theme D: Protecting landscape character and the historic environment	Broads Society	The meeting considered the management of cultural and historic assets, including conservation areas and historic windmills. Whilst there have been some successes (Muttons Mill, Turf Fen Mill), concern was expressed about reduced engagement between the Broads Authority and cultural heritage conservation organisations, such as the Norfolk Windmills Trust. Participants recognised that although some heritage projects had been successful, there was a perception of reduced institutional involvement in heritage coordination, for example, through the closure of the Heritage Asset Review Group (HARG).
39	Theme D: Protecting landscape character and the historic environment	RSPB	D1 - Record, protect and enhance local built and cultural features, archaeology, geodiversity and potential hidden heritage, including ‘at risk’ assets. The RSPB has completed the Strumpshaw pumphouse restoration since the start of the Plan.

Ref	Plan page or paragraph	Respondent	Comment
40	Public Access, Inclusion, and Sustainable Tourism	Broads Society	Attendees discussed the need to improve integration across waterways, walking routes, cycling infrastructure, public transport, and visitor facilities. Concerns were raised about accessibility and wellbeing facilities for wheelchair users, the condition of long-distance public paths, and reductions in rural transport services. Members also reflected on shifting tourism expectations and the need to support more diverse and flexible visitor experiences.
41	Theme E: Promoting understanding and enjoyment.	RSPB	E1 - Improve the integrated network of access routes and points (with easier access for people with mobility and sensory needs), linked to visitor facilities. We are working with the Broads Authority to support access improvements, specifically. the Landscape Connections bid. E2 - Offer a coordinated and year-round programme of visitor activities that promote a ‘Broads’ experience’, taking measures to prevent any adverse environmental impacts. The RSPB provides activities year-round to engage visitors within the mid-Yare valley. We also host targeted events at sites such as Sutton Fen to allow a few individuals. annually to see species such as Fen Orchid. These events provide a platform to inform. visitors about the Broads habitats and species. We will hold data on the number of events and attendee numbers. We also record visitor numbers year-round. E4 - Strengthen the quality and distinctiveness of the local tourism offer, including. careers and skills training The volunteering opportunities available at our reserves include 6-month placements. that allow individuals seeking career development to gain new skills and qualifications. This has proved highly effective with many of our interns securing jobs across the

Ref	Plan page or paragraph	Respondent	Comment
			country. We also have significant numbers of volunteers supporting our work on beach nesting birds around coastal areas that border the Broads.
42	Theme F: Connecting and Inspiring Communities	East Suffolk Council	In relation to Theme F (connecting and inspiring communities) we recognise the importance of “F1 Increase and promote accessible and ‘taster’ activities that foster physical and mental health and wellbeing for all, including a particular focus on under-represented groups and those facing inequalities.” This aligns with our Marmot Place ambitions around proportionate universalism – ‘something for everyone and more for some’. We have partnered with our two Integrated Care Boards and Suffolk County Council to implement this transformative programme which involves a huge range of partners working together to embed a new way of working that focuses on working together to systematically tackle inequality. The work is guided by the Institute of Health Equity at University College London which aims to address health inequalities by tackling their root causes, guided by eight Marmot Principles. More information on this initiative can be found here and if Andrea would find it useful to speak with Nicole Rickard, our Head of Communities and Leisure, she can be contacted at nicole.rickard@eastsuffolk.gov.uk. We all need to work harder to enable access for some groups, but the benefits could be huge.
43	Theme F: Connecting and Inspiring Communities	East Suffolk Council	At F2 Offer varied, flexible and sustainable volunteering opportunities and skills training to suit diverse audiences, we would advocate adding more about working with local employers

Ref	Plan page or paragraph	Respondent	Comment
			and Voluntary, Community and Faith Sector Enterprises to understand skills gaps and then gearing volunteering opportunities to meet those gaps.
44	Theme F: Connecting and Inspiring Communities	RSPB	F1 - Increase and promote accessible and 'taster' activities that foster physical and mental health and wellbeing for all, including under-represented groups. The RSPB is supporting this working with a range of groups to enable access to our reserves, such as the Greenlight Trust. These support wellbeing and can form part of nature prescribing. We have a key partnership at Strumpshaw Fen that has been established for many years. How is this being captured with other partners? F2 - Offer varied, flexible and sustainable volunteering opportunities and skills training to suit diverse audiences A range of volunteering opportunities are being offered by the RSPB. This includes roles supporting reserve management, visitor engagement and outreach through schools and youth groups. This provides a valuable opportunity for students through to retired individuals. Our volunteers are also a diverse group. Our volunteering offer has developed over time with an increasing number of specialist roles being developed. These opportunities are invaluable to support individuals to secure jobs and also provide significant wellbeing benefits. F3 - Provide and expand schools-based and outreach environmental education opportunities for young people, using the Broads as a learning resource We support environmental visits at Strumpshaw Fen. More detail on this can be provided if helpful.

Ref	Plan page or paragraph	Respondent	Comment
			F4 - Provide up-to-date planning policy, site-specific allocations and planning guidance to support local community needs and ensure development happens within environmental limits How are responses monitored and outcomes recorded? F5 – Increase income generation to support Broads-themed projects Is this specific to the Broads Authority or is the aspiration that this takes into account fundraising activities carried out by partners? Clearly partners will be bringing in funding and helping to deliver “Broads-themed” projects. Clarity on what this means and how this relates to the full suite of work being delivered by partners would be helpful.
45	Theme F: Connecting and Inspiring Communities	East Suffolk Council	On F3 Provide and expand schools-based and outreach environmental education opportunities for young people from all backgrounds, using the Broads as a learning resource there is potential to include something about wider youth settings e.g. youth clubs/outreach. In particular, coverage of matters of water safety would be welcomed. Following the tragic death of a teenager in Beccles last year, we have embarked on a campaign encouraging young people to learn to swim as early as possible. We have also provided specific sessions on safe swimming in open water drawing on messages like the RNLI ‘Float to Live’ campaign. We have also provided additional signage and lifesaving equipment in key locations working in partnership with our Town and Parish Councils.

Ref	Plan page or paragraph	Respondent	Comment
46	Access	Postwick with Witton Parish Council	Postwick Grove, made famous by the Crome school of painters is also not easily accessible by residents of the village and the footpath is not well maintained. This footpath if made more accessible and managed better could be a real asset to the Broads, particularly as it is close to Norwich and could connect with Whitlingham Country Park.
47	Access	Postwick with Witton Parish Council	We understand that the Environment Agency may be disposing of the fishing pegs in Postwick which is adjacent to the Broads wharf. This provides a lovely riverside walk for visitors and parishioners though it suffers from littering and anti-social behaviour during certain times of the year. There is great potential here to improve access and amenity value, perhaps the Broads Authority might consider taking this land on. At the very least we hope you will help ensure public access is maintained at all times in the future, should the land be sold.
49	General	Norwich City Council	Thank you for notifying us of the Broads Plan Review. We have no specific comments at this time.

Appendix 2: High Level summary of content issues raised to date

General

- Potential for some spatial delineation in the plan e.g. a stronger recognition that different areas of the Broads are very different in character
- Support for the tone and style of the vision and its broad direction – it paints a picture and is flexible enough to accommodate future change
- Acknowledgement that the current themes do cover most of the important issues going forward however some themes require more review than others to best reflect the current and expected future position with a number of elements at work in the Broads
- General agreement that access in all forms e.g. by water, by land and to information needs to be more strongly reflected in the new Plan.
- Impacts of projected (housing and employment) growth on the Broads system
- Preparation for significant environmental change

1. *Impacts of climate change and flood risk on the Broads System*

- Potential synergies with Broadland Futures Initiative and its strategic planning options
- Saline incursion into the freshwater system – challenges and impacts
- Implications for existing flood defences and how they are managed
- Potential for and location of water storage areas
- Opportunities for shared data, communication and consultation
- Carbon reduction

2. *Landscape, biodiversity and agriculture*

- Local Nature Recovery Strategies/Networks and how their impacts on the Broads
- Issues of fluctuations of water supply/quantity
- Changes in water quality and impacts on biodiversity; habitats/species, landscape and agriculture
- Nutrient management
- Opportunities for Biodiversity Net Gain
- Future management of habitats and species
- Paludiculture and carbon sequestration

3. *Managing the navigation and waterways*

- Sediment, water-plant and tree management
- Availability/quality of navigation infrastructure e.g. moorings, slipways, bridges
- Concerns over ‘navigation decline’
- Promotion of entry level forms of access to the water e.g. kayak, canoe, paddleboarding, small boat sailing
- Importance of water safety

4. *Cultural heritage/historic environment*

- Enhancement of Heritage Assets (including non-designated heritage assets) and archaeology
- Raising the profile of the historic landscape
- Cultural importance and significance of sailing and boating
- Significance of heritage skills – boat building, millwrighting, reed and sedge cutting etc
- Potential for further skills training opportunities

5. *Access*

- Improving land access for all – including those with mobility and sensory needs, residents and visitors
- Promoting sustainable transport opportunities e.g. focus on walking and cycling, linking these with public transport
- Addressing the ‘last mile’ – the difficulties/barriers from transport points e.g. footpaths, bus stops, etc to the water’s edge
- Improving access to information
- Developing visitor opportunities and attractions to widen the appeal

6. *Well-being, volunteering and education*

- Broadening volunteering opportunities
- Increasing profile of what the Broads is and can be e.g. through taster days/sessions
- Expand schools’ outreach and promotion of the Broads as an educational resource

Appendix 3: High level summary of process comments received to date

- Recognition that the Plan is being produced against a backdrop of local government reorganisation and devolution which will affect many of the partners and the Authority itself
- Acknowledgement that that Plan needs to easily reflect the PLTOF targets/measures
- Acknowledgement that the Plan will need to reflect any DEFRA funding outcomes requirements
- The Plan needs to reflect the views of partners and the local community
- The Plan content should reflect the local 'Broads evidence'.
- The Plan must be a genuine partnership plan with partners embedded in its content and in its delivery
- The Plan should be realistic but also ambitious
- The strategic actions in the Plan must be easily monitored
- A clear robust monitoring framework needs to be in place which requires commitment from partners
- Consultation on the plan content needs to be clear and its importance easily understood
- Consultation needs to be meaningful, engaging and go beyond 'the usual suspects'
- The Plan should reflect clear commitments to funding activity but flexible and agile enough to capture additional funding

Broads Authority

24 July 2026
Agenda item number 16

Local Plan for the Broads

Report by Planning Policy Officer

Summary

This report provides an update to the Local Plan for the Broads and seeks confirmation from Broads Authority Members regarding the submission of the Local Plan for examination.

Recommendation

It is recommended that Broads Authority Members:

i. Note the update; and

ii. Confirm the decision to submit the Local Plan to the Planning Inspectorate.

1. Introduction

1.1. The Local Plan was submitted in February 2026. This report seeks to provide an update as well as confirmation on the decision to submit.

2. Submission process

2.1. There is currently a legal case ongoing elsewhere in the country regarding the process relating to submitting Local Plans.

2.2. As a summary, over many years, local planning authorities have sought delegation to submit a Local Plan after the Regulation 19 consultation. But the current legal challenge accuses this process of being contrary to the Strategic Environment Assessment Regulations. The final determination is awaited.

2.3. The Local Plan for the Broads was submitted using delegation.

2.4. Because of this legal challenge, Members are asked to confirm the decision of the Broads Authority and endorse the submission of the Local Plan.

3. Update regarding the Local Plan

3.1. During the first Regulation 19 consultation on the Local Plan, we received many comments. Some supported the Local Plan and some objected to the Local Plan. We went through and responded to all the comments, and some resulted in proposed changes. Members will be aware that we undertook a second Regulation 19 consultation. We amended the Sustainability Appraisal but did not change the Local Plan. The comments received as part of both consultations and the proposed changes to the Local Plan are here:

- Responses received to first and second Regulation 19 consultations in respondent order
    - Appendix A - Local Plan Representations - Somerleyton Estate
    - Appendix B - Local Plan Representations - National Gas Transmission
    - Appendix C - Local Plan Representations - Marine Management Organisation (MMO)
    - Appendix D - Local Plan Representations - National Highways
    - Appendix E - Local Plan Representations - Suffolk Constabulary
    - Appendix F - Environment Agency Flood Risk Assessment tick sheet
    - Appendix G - Chet Valley Settlement Fringe Topic Paper
    - Appendix H - Local Plan Representations - Norfolk Wildlife Trust BNG comments
    - Appendix I - Local Plan Representations - Somerleyton Estate (to second Regulation 19 consultation)

3.2. The main issues raised as part of the Local Plan are as follows. This is not a list of all objections, but the main ones. They are classed as main because a number of organisations or individuals raised these issues. There are of course many other comments made as well as other objections, but these are the main issues.

a) Policy PUBDM7: Water efficiency and re-use. The main issue relates to a stricter water use standard. Essex & Suffolk Water, Anglian Water Services and the Environment Agency have objected to 110l/h/d water use and requested 90l/h/d. We support this amendment and a topic paper has been produced and this can be found here: Broads Local Plan - Topic Paper - 90 litres per head per day water usage.

b) Policy PUBDM16: Biodiversity Net Gain. Essex & Suffolk Water (Savills), Home Builders Federation and British Sugar (Rapleys) and The Planning Bureau Limited on behalf of McCarthy Stone and Churchill Living have objected to BNG of 20% on viability grounds. We asked our viability consultants to confirm their previous findings and they remain content a requirement of 20% BNG is viable.

c) Policy PUBDM26: Protection and enhancement of settlement fringe landscape character – the area designated as Settlement Fringe at the Chet Valley. Many locals disagree that there should be this designation at an area near Chedgrave. We have produced a topic paper to assess the area and this can be found here: APPENDIX G Settlement Fringe, Chedgrave, Topic Paper. This concludes that generally the area is Settlement Fringe, but some amendments to the boundary could be made.

3.3. As a reminder, when preparing the Local Plan and considering it for consultation, as well as considering comments received, various and numerous reports have been before Planning Committee over the years.

3.4. MHCLG has appointed two Inspectors to undertake the Local Plan. The hearings are scheduled for the weeks commencing 14 September and 21 September. The Inspectors suggest 6 days for the hearings which will be held at Yare House.

3.5. The Inspectors have asked some initial questions around housing need and meeting the need and some Topic Papers have been produced. These are on the Examination Library webpage: Examination Library.

3.6. The main task for Officers to complete currently, is answering the Inspectors' Matters Issues and Questions. At the time of writing this report, these had not been received.

3.7. Our Programme Office is in place. They liaise between the Planning Inspectors, interested parties and the Broads Authority LPA.

3.8. Examination webpages are up and running: Local Plan for the Broads - Review.

4. Next steps

4.1. We await instructions from the Planning Inspectorate. We will keep Members updated on progress of the Local Plan examination.

Author: Natalie Beal

Date of report: 12 June 2026

Broads Authority

24 July 2026
Agenda item number 17

The making of Strumpshaw Neighbourhood Plan

Report by Planning Policy Officer

Purpose

The reviewed Strumpshaw Neighbourhood Plan has been examined. The Examiner made some changes to the Plan. The Plan was subject to a referendum on 7 May 2026.

Recommended decision

The Broads Authority make/adopt the Strumpshaw Neighbourhood Plan.

1. Introduction

1.1. The submitted Strumpshaw Neighbourhood Plan was approved by the Broads Authority's Head of Planning/Director of Delivery in May 2025. This was followed by a statutory publication period between 9.00am on Wednesday 13 August and 5.00pm on Friday 26 September 2025, in which the Plan and its supporting documents were available to the public and consultation bodies online at Strumpshaw Neighbourhood Plan | Broadland and South Norfolk

1.2. During the publication period, representations were received from various different organisations/individuals. The representations may be viewed online at Strumpshaw Consultation Statement.

1.3. These representations were submitted, along with the Neighbourhood Plan and supporting information, to the independent Examiner, Mr Andrew Ashcroft. The examination was conducted via written representations during the end of 2025 and start of 2026 (the Examiner deciding that a public hearing would not be required).

1.4. Legislation directs that an Examiner considers whether:

a) the draft plan meets the basic conditions of a Neighbourhood Development Plan;

b) the draft plan complies with the definition of a Neighbourhood Development Plan and the provisions that can be made by such a plan;

c) the area for referendum should extend beyond the neighbourhood area; and

d) the draft plan is compatible with the Convention rights.

2. The Examiner's Report

2.1. The Examiner's Report on the Strumpshaw Neighbourhood Plan concluded that, subject to amendments (as set out in the report), the Plan can proceed to referendum. The Examiner also concluded that the area of the referendum does not need to be extended beyond Strumpshaw parish.

3. Referendum

3.1. The referendum for the Strumpshaw Neighbourhood Plan was held on 7 May 2026.

3.2. Out of an electorate of 573, 344 votes were cast representing a turnout of 60%.

3.3. 299 voted Yes, 41 voted for No and 4 ballot papers were rejected.

3.4. The vote in favour of the Neighbourhood Plan was 86.9% which was greater than 50% of those voting.

4. Planning Committee

4.1. The same report went to July Planning Committee. At the time of writing this report, that Committee had not been held so if there are any comments and recommendations from Planning Committee they will be reported at Broads Authority.

5. Next Steps

5.1. If both the Broads Authority and Broadland Council make/adopt the Neighbourhood Plan, it becomes part of the Development Plan for the area. The polices have the same weight as Local Plan policies when making decisions.

Author: Natalie Beal

Date of report: 12 June 2026

Broads Authority

24 July 2026
Agenda item number 18

Endorsing the Greater Norwich Green Infrastructure Supplementary Planning Document

Report by Planning Policy Officer

Purpose

The Greater Norwich Authorities have adopted a Green Infrastructure (GI) Supplementary Planning Document (SPD) which aims to support the delivery of high-quality, multifunctional green infrastructure. The text and maps include areas of the Broads Authority.

Recommended decision

That Broads Authority endorse the Greater Norwich Green Infrastructure SPD.

1. Introduction

1.1. This supplementary planning document (SPD) aims to support the delivery of high-quality, multifunctional green infrastructure (GI). It provides guidance for developers, planners and communities on how to use the Greater Norwich Green Infrastructure Strategy to implement GNLP policies 2, 3, 4, 6 and 7.

1.2. The GI Strategy document (and its associated supporting documents/appendices) is the evidence base commissioned by the Greater Norwich Authorities, subject to its own stakeholder engagement, finalisation and endorsement process. The SPD is the text setting out how the evidence base should be used in the determination of planning applications. The SPD was titled “The Implementation of…” purposefully to indicate that the SPD is about how to implement the existing and endorsed GI Strategy evidence base as part of the determination of planning applications, and this is also expanded on in paragraph 1.4 of the SPD.

1.3. While the SPD only applies to the Greater Norwich planning area, the GI Strategy covers to some degree the entire administrative areas of the Greater Norwich Authorities, including the Broads. The GI Strategy is appended to the SPD.

1.4. What this means in practice is that the GI Strategy could be considered as part of any relevant planning applications. The current Local Plan and emerging Local Plan do have policies relating to Green Infrastructure.

1.5. The links to the documents are as follows:

- Adopted Implementation of the Greater Norwich Green Infrastructure SPD
- GNGIS SPD Adoption Statement
- GNGIS SPD Consultation Report
- GNGIS SPD Strategic Environmental Assessment (SEA) Screening Report
- GNGIS Equalities Impact Assessment

1.6. A similar report went before Planning Committee in July. That meeting was held after the deadline for this report so any comments from Planning Committee will be reported to Members.

Author: Natalie Beal

Date of report: 12 June 2026

Broads Authority

24 July 2026
Agenda item number 19

Endorsing the Norwich City Council Affordable Housing SPD

Report by Planning Policy Officer

Purpose

Norwich City Council has produced an Affordable Housing Supplementary Planning Document. The Broads Authority Local Plan defers to/has regard to the Affordable Housing policies of our districts, including Norwich City Council. It is therefore necessary to endorse this SPD in case any future housing schemes in the Norwich part of the Broads need to provide affordable housing.

Recommended decision

That Broads Authority endorses The Norwich City Council Affordable Housing SPD.

1. Introduction

1.1. Members will recall both the currently adopted and the emerging Local Plan for the Broads has regard to/defers to the affordable housing policies of our districts. This is mainly because our districts are the Housing Authorities for our area.

1.2. Norwich City Council has produced, consulted on and adopted a Supplementary Planning Document (SPD) relating to Affordable Housing.

1.3. The SPD can be found here: Supplementary planning documents (SPDs) in progress | Norwich City Council. Please note that the final date that local planning authorities in England can formally adopt new Supplementary Planning Documents (SPDs) is 30 June 2026; at the time of writing, it is not known when the City Council will formally adopt the SPD.

1.4. The SPD includes wording that explains that it may be relevant to schemes in the Broads.

1.5. It is necessary to endorse the SPD to ensure it can be used in any relevant planning applications in the Norwich part of the Broads.

1.6. Please note that the Authority would be endorsing the SPD rather than adopting it. This is a pragmatic approach to ensure that the SPD can be used in determining any schemes that require affordable housing. It is an approach we have undertaken before for these SPDs:

- East Suffolk Affordable Healthy Environments Supplementary Planning Document (SPD)
- Great Yarmouth Borough Council Open Space Supplementary Planning Document (SPD)
- East Suffolk Affordable Housing Supplementary Planning Document (SPD)

1.7. A similar report went to July Planning Committee. At the time of writing this report, that Committee had not been held and so any comments and recommendations from Planning Committee will be reported at Broads Authority.

Author: Natalie Beal

Date of report: 12 June 2026

Broads Authority

24 July 2026
Agenda item number 20

Scheme of powers delegated to Chief Executive and other authorised officers – update to section 2(e) Planning and heritage

Report by Head of Governance

Purpose

To consider and agree proposed changes to the Scheme of powers delegated to the Chief Executive and other authorised officers and for the Planning Committee.

Recommended decision

i. Approve the revised Scheme of powers delegated to the Chief Executive and other authorised officers in relation to the Planning Committee as set out in paragraphs 2.3, 3.2, 3.5 and 4.2 of the report.

ii. That 4.1 of the Code of Practice for members of the Planning Committee and officers be updated to reflect the proposed change in clause 37 of the Scheme of powers delegated to the Chief Executive and other authorised officers.

Contents

1. Introduction

1.1. The Scheme of powers delegated to the Chief Executive and other authorised officers, commonly referred to as the Scheme of Delegation (SoD), is an important part of the Authority's constitutional documents. The purpose of the SoD is to ensure that officers have the powers to make decisions and take appropriate action in a timely and efficient manner within the adopted guidelines.

1.2. The SoD was last reviewed and adopted by Members in September 2023. Since that date, exercising his delegated power under section 5.10 of the SoD, the Chief Executive made a very minor change In September 2024 to reflect the change in the job title of Senior Planning Officer to Development Manager. In January 2025 changes to the SoD in relation to Planning Enforcement Powers, the Neighbourhood Planning approval process, and signing of Section 106 Agreements not associated with a planning application were approved by the Board. There have been no other changes.

1.3. Three changes are now required to section 2(e) Planning and heritage of the adopted SoD to either reflect revised powers, introduce new powers or clarify the existing wording affecting a number of sections. These have been incorporated into one report.

1.4. Extensive research has been conducted prior to drafting the proposed changes. This included looking at National Park Authorities (NPAs) Schemes of Delegation to clarify their handling of planning applications submitted by them or on their behalf, whether consultations on planning matters were delegated, and how planning enforcement was delegated. In addition, the proposed changes have been discussed in detail with the Head of Planning.

1.5. At its meeting on 3 July 2026, the Planning Committee recommended that the Broads Authority approve the proposed revisions as set out in detail in sections 2, 3 and 4 below.

2. Planning applications submitted by the Broads Authority

2.1. The SoD does not explicitly reference planning applications submitted by the Broads Authority. At present these are brought to Planning Committee via clause (37) (viii) which states:

> *the Director of Delivery considers the matter ought more appropriately to be referred to the Planning Committee for a decision;*

2.2. Within Section 4 of the Authority's Code of Practice for members of the Planning Committee and officers, it references the use of 'Director's discretion' in the context of applications submitted by the Authority.

2.3. The use of Director's discretion (37 viii) provides a useful back stop for unforeseen situations where an application, for example, may cause the Authority reputational harm if treated as a delegated decision, however, it is proposed to add a further item (x) to clause 37 to provide clarity that **all** applications submitted by or on behalf of the

Authority for its own development, or for development on Authority owned land will be determined by the Planning Committee.

2.4. Below is an extract from the SoD with the proposed changes (in **bold** text):

Powers delegated to Chief Executive	Other authorised officers
(37) All planning applications are considered to fall within the delegation scheme and will be determined by officers, unless: (i) it is for a major development as defined in 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; (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 material planning considerations of significant weight in writing; (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 material	Director of Delivery or Head of Planning or Development Manager

Powers delegated to Chief Executive		Other authorised officers
	planning considerations of significant weight in writing;	
(viii)	the Director of Delivery considers the matter ought more appropriately to be referred to the Planning Committee for a decision;	
(ix)	any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved in the application;	
(x)	**applications submitted by or on behalf of the Authority for its own development, or for development on Authority owned land.**	

2.5. This proposed change to the SoD will require a change to 4.1 of the Code of Practice for members of the Planning Committee and officers to reflect that the Scheme of Delegation clause 37 will require development proposals by the Broads Authority to be referred to the Planning Committee.

3. Committee decisions when responding to consultations

3.1. The Vice-Chair of the Planning Committee asked whether the Broads Authority would consider further streamlining the process for responding to consultations that came to the Planning Committee by delegating more responses to consultations to officers. It was noted that there should be exceptions, such as government consultations on new national Planning Policy when the Broads Authority has an interest and would want to influence the outcome.

3.2. Following discussion with the Head of Governance and the Planning Policy Officer, the proposed wording is suggested below:

Powers delegated to Chief Executive	Other authorised officers
(67) To respond to consultations on planning matters from the Government and other agencies, subject to consideration by the Planning Committee of those documents that have serious implications for the Broads.	Director of Delivery or Head of Planning or Planning Policy Officer

3.3. To ensure transparency regarding delegated consultations in a similar fashion to the Delegated Decisions report presented to each Planning Committee meeting, a quarterly written report will be presented to the Planning Committee meeting for noting under 'Matters for Information' which will detail any Planning responses issued.

3.4. If the new clause 67 is approved, it is proposed to enhance clause 66 to enable delegation for responses to consultations on Regulation 14 and 16 versions of Neighbourhood Plans, unless they have serious implications for the Broads. The Planning Policy Officer has advised that Regulation 16 versions of Neighbourhood Plans only need to go to committee when an objection is to be made.

3.5. Below is an extract from the SoD with the proposed changes to clause 66 (in **bold** text):

Powers delegated to Chief Executive	Other authorised officers
(66) To (i) agree a Neighbourhood Area; (ii) approve a Neighbourhood Plan for consultation under Regulation 16 and (iii) Approve a Neighbourhood Plan to go to referendum. **(iv) To respond to consultations on Regulation 14 version Neighbourhood Plans, subject to consideration by the Planning Committee of those documents that have serious implications for the Broads.** **(v) To respond to consultations on Regulation 16 version Neighbourhood Plans, subject to consideration by the Planning Committee when objection(s) are to be made.**	Director of Delivery or Head of Planning

4. Planning Enforcement

4.1. The Head of Planning and Development Manager have requested that further exceptions to clause 47 of the SoD are included for clarification in certain circumstances where it would be prudent to discuss with the Planning Committee before any action is taken.

4.2. Below is an extract from the SoD with the proposed changes (in **bold** text):

Powers delegated to Chief Executive	Other authorised officers
(47) The determination of enforcement cases is considered to fall within the delegation scheme and will be undertaken by officers, unless: **(i)** any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved in a material breach of planning control. **(ii) the decision relates to any action that may expose the Authority to significant financial or reputational risk; in urgent cases, the executive**	Director of Delivery or Head of Planning or Development Manager

Powers delegated to Chief Executive	Other authorised officers
may take such a decision and refer the decision to the planning committee for review at the first opportunity. **(iii) the Director of Delivery considers that the case should be referred to the Planning Committee for decision.**	

5. Risk implications

5.1. The Authority and its decisions could be at risk of challenge, including judicial review, if its scheme of delegation is not reviewed and updated on a regular basis to ensure officers are properly authorised to carry out certain powers.

6. Conclusion

6.1. Members are asked to approve the amendments and additions as set out in paragraphs 2.4, 3.2, 3.5 and 4.2.

Author: Lorraine Taylor

Date of report: 03 July 2026

Broads Plan strategic objectives: n/a

Broads Authority

24 July 2026
Agenda item number 21

Committee membership and member appointments 2026/27

Report by Head of Governance

Purpose

To seek approval for Broads Authority member appointments to committees and other bodies for the 2026/27 year.

Recommended decision

That appointments to the Navigation Committee; Planning Committee; Risk, Audit & Governance Committee; Standards Committee; and the Broads Local Access Forum be made in accordance with Table 1 and to outside bodies as set out in 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. We welcome Gary Champion as the member from Norwich City Council, Tom Daly as the member from East Suffolk Council, and Morgan Brobyn as the member from Suffolk County Council. At the time of writing the report, we await the appointment of two members by Norfolk County Council.

1.2. At its meeting on 15 May 2026, the Authority appointed Peter Dixon and Alan Goodchild to the Authority's Board.

1.3. 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 enough 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 proposed member appointments to the Authority's committees in 2026/27 following the requests by individual members. Depending on the outcome of the appointment of the Authority's Chair, some of these recommendations may need to be reviewed at the meeting.

Table 1

Recommended member appointments to committees – 2026/27

Committee	Members
Navigation Committee 5 BA members and 8 co-opted members	**BA members** Harry Blathwayt Stephen Bolt Tony Grayling Heather Hilburn Leslie Mogford **Co-opted members** Sue Cadamy Mark Collins Peter Dixon Alan Goodchild Bob Neate Remus Sawyerr Paul Thomas Daniel Thwaites
Planning Committee At least 11 BA members	Harry Blathwayt Stephen Bolt Morgan Brobyn Gary Champion Tom Daly Tony Grayling James Harvey Martyn Hooton Tim Jickells Leslie Mogford Matt Shardlow *2 Local Authority Member vacancies to be confirmed*

Committee	Members
Risk, Audit and Governance Committee At least 6 BA members, to include Chairs of BA and Navigation Committee	Chair of Broads Authority Chair of Navigation Committee (Alan Goodchild) Tony Grayling Gail Harris Tristram Hilborn Curig Johnston Sian Limpenny Tim Munday Matthew Shardlow
Standards Committee 7 members (Chair of the Authority ineligible)	Stephen Bolt Gary Champion Gail Harris Peter Dixon Tim Jickells Tim Munday *1 x Local Authority Vacancy to be appointed*
Broads Local Access Forum 2 BA members	Harry Blathwayt Peter Dixon

3. Appointments to outside bodies

3.1. Table 2 sets out the proposals for the member appointments to outside bodies for 2026/27. Please see the separate report (agenda item 22) regarding appointments to Whitlingham Charitable Trust.

3.2. 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.

3.3. 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.

Table 2 Recommended appointments to outside bodies – 2026/27

Outside body	Appointments
Broadland Futures Initiative Elected Members Forum	Matthew Shardlow Substitute – Tony Grayling

Outside body	Appointments
How Hill Trust	Tim Jickells
Upper Thurne Working Group	Harry Blathwayt Stephen Bolt
Whitlingham Charitable Trust	Matthew Bradbury Tracey Brown David Diggins Vacancy (to be confirmed under agenda item 22)

4. Other appointments

4.1. The Authority's Chair represents the organisation at meetings with the National Park Authorities.

4.2. The Authority has a lead member for safety in line with the issue's critical importance and the requirements of the Port Marine Facilities Safety Code. The Chair of the Navigation Committee fulfils this role.

4.3. The Chair and Vice-Chair of the Planning Committee share the specific responsibilities as member appointees to: Greater Norwich Development Partnership; Norfolk Duty to Cooperate - Member Forum; Norfolk Strategic Framework; Suffolk Planning Member Board; and Green Infrastructure and Recreational Impact Avoidance and Mitigation Strategy (GiRAMS).

Author: Lorraine Taylor

Date of report: 02 July 2026

Background papers: none

Broads Plan strategic objectives: n/a

Broads Authority

24 July 2026
Agenda item number 22

Whitlingham Charitable Trust - appointment of Trustee

Report by Head of Governance

Purpose

To appoint one representative as Trustee to the Whitlingham Charitable Trust.

Recommended decision

To agree to the appointment of Nicola Blake as Trustee to the Whitlingham Charitable Trust on behalf of the Authority, for a period of three years.

1. Introduction

1.1. At the meeting of the Broads Authority on 23 September 2022, it was agreed that rather than appointing Members of the Authority to the Whitlingham Charitable Trust (WCT), that an open recruitment process was used to appoint four independent Trustees. This would be carried out 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.

1.2. Following a successful recruitment process, four Trustees, Matthew Bradbury; Tracey Brown; Anne Crotty and David Diggens, were appointed by the Authority on 28 July 2023 for a period of three years.

1.3. During 2024 Anne Crotty resigned as a Trustee appointed by the Broads Authority, however, it was agreed with the Chair of WCT, that the position should remain vacant until the new round of recruitment in 2026.

1.4. At its meeting on 27 February 2026, the Broads Authority agreed to the proposal that the three current Broads Authority appointed Trustees, Matthew Bradbury, Tracey Brown, and David Diggens remain as Trustees for a further three years to 2029, and recruit a further Trustee with a marketing background.

2. Recruitment process

2.1. The opportunity was advertised by the Authority via its website, and LinkedIn and social media channels and the WCT also advertised on its own website and other channels.

2.2. Candidates were then short-listed based on their suitability, skills and experience.

2.3. Interviews took place on 14 May 2026. The panel comprised: Harry Blathwayt, Chair of the Broads Authority; Nigel Savory, Chair of WCT; James Colman, Trustee of WCT; and Peter Dixon, as one of the two members appointed to the Broads Local Access Forum.

3. Appointment

3.1. Following the interviews, the panel unanimously agreed to recommend Nicola Blake for appointment by the Broads Authority for a period of three years.

3.2. To assist Members, the panel has provided the following summary:

As a Director of Brand and Marketing Communications, Nicola brings a deep knowledge of marketing and communications, fundraising, strategic decision-making, governance, risk, and financial oversight within the charity sector. This experience and knowledge would make her an asset to the Board.

3.3. As agreed by the Authority in September 2022, 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: they fail to attend any meeting in one year; fail 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.

3.4. The panel is recommending that the appointment is made for the full three years.

4. Financial implications

4.1. It is not envisaged that there would be any financial implications for the Broads Authority from this appointment.

5. Risk implications

5.1. The Articles of Association specify that the Broads Authority may appoint not more than four persons. A lack of appointment would mean the Trust would have a more limited knowledge base for its decisions and the risk that the interests of users of the park are not being fully represented. Not appointing those with the required skills could impact on the Trust being able to deliver its Strategic Plan.

5.2. 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.

Author: Lorraine Taylor

Date of report: 09 June 2026

Broads Authority

24 July 2026
Agenda item number 24

Broads Local Access Forum annual report 2025/26

Report by Waterways and Recreation Officer

Purpose

This report summarises the Broads Local Access Forum (BLAF) activities and advice during the 2025–26 period, summarising the Forum's input on access to land and water for open-air recreation and its statutory advisory role to the Broads Authority under the Countryside and Rights of Way Act 2000. It is submitted annually to inform and support the Authority's strategic access planning and has been approved as an accurate record of 2025-26 activities by members of BLAF.

Broads Plan context

Theme E: Promoting understanding and enjoyment

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1. Introduction

1.1. The Broads Local Access Forum (BLAF) has continued to fulfil its statutory role under the Countryside and Rights of Way Act 2000, providing strategic advice on matters of public access to land and water within the Broads Authority executive area. The Forum met formally twice during the period (in June and November 2025). BLAF has made valuable contributions to strategic access planning, infrastructure development through Authority delivery of specific access projects and stakeholder engagement.

2. Membership and governance

2.1. BLAF membership remained broadly representative, covering access interests across land and access to water: cycling, horse riding, walking, archaeology, angling, nature conservation, tourism and local business, and waterborne activities. Of the maximum possible 22 positions, 14 were filled, where one new member was recruited in April 2025 (Pat Holtom) and three members resigned. In November 2025, Keith Bacon was elected as Chair, with David Lilley appointed Vice-Chair, both bringing experience and continuity to the Forum's work. All meetings complied with the Forum's constitution and Broads Authority support ensured administrative transparency and public access to meeting documentation.

3. Advice and contribution to strategy

3.1. BLAF played an active role in supporting the Broads Authority's development of a new Local Cycling and Walking Infrastructure Plan (LCWIP), funded through Active Travel England, particularly reviewing proposed schemes as the Active Travel England National Parks Capability Fund heads into Phase 2 of its funding. The Forum provided significant feedback on proposed schemes, emphasising the importance of sustainable travel for the Broads' seven million annual visitors, especially considering the area's rural character and local population base. Members highlighted the value of inclusive infrastructure, such as safer routes, improved wayfinding and better integration with public transport and community venues. Specific suggestions included improvements to Haddiscoe bends, quiet lane options between Pilson Green and Upton, inclusion of connecting routes at How Hill, a cyclist crossing at Beighton, and extending the refurbished permissive path which runs from Acle to Acle Bridge to Stokesby turnoff.

3.2. BLAF reviewed the Integrated Access Strategy (IAS) report for Year 1 progress, and stressed the importance of having a Waterways and Recreation Officer since the role was (at the time, April 2025) vacant. It was noted that the Broads LCWIP brought more focus to land based activities and that strategic priorities should not overlook land to water objectives.

3.3. "Paths lost to the river" continues to be a strong topic of interest, particularly regarding Bramerton (FP5) and Surlingham (FP1), with updates requested (and given) on these sections and others identified as 'vulnerable' such as FP4 at Burgh Castle. High project costs and meeting Biodiversity Net Gain requirements have played a large part in stalling progress, particularly with the Norfolk County Council led path reinstatement project at Bramerton FP5.

4. Access improvement

4.1. Access for All funding from Defra enabled completion of projects on the Broads Authority's permissive path from Acle to Acle Bridge (surface improvements) and path refurbishment works at Hoveton Riverside Park. BLAF recommendations included wayfinding to improve connectivity between routes and moorings.

5. Stakeholder engagement and public involvement

5.1. The Forum maintained strong relationships with partner organisations, including Norfolk County Council, the Environment Agency, and Natural England. Though efforts to recruit new members will aim to strengthen representation, BLAF continues to offer valuable insight from landowners, user groups, conservationists and the general public.

6. Reflections and priorities

6.1. BLAF remained active and effective in offering strategic guidance. Key achievements during the year included supporting the Broads LCWIP, securing funding and delivery for access improvements, and continuing to advocate for long-term rights of way solutions and environmental protections.

6.2. Looking ahead, BLAF's priorities include:

- Broadening and diversifying membership through the April 2026 recruitment;
- Promoting and monitoring the implementation of IAS and LCWIP recommendations;
- Advocating for the reinstatement and protection of riverside rights of way;
- Supporting further developments in accessible infrastructure and inclusive interpretation;
- Continuing input into water quality, salinity monitoring, and climate resilience where these have a direct influence on public enjoyment and recreation;
- Supporting Land to Water access with insight to key areas of interaction and access requirements within the Broads.

6.3. The Forum extends sincere thanks to all its members, supporting officers at the Broads Authority, and external stakeholders who contributed their time, expertise and enthusiasm throughout the year.

Author: Tobi Radcliffe

Date of report: 09 June 2026

Broads Plan strategic objectives: Theme E: Promoting understanding and enjoyment

Broads Authority

24 July 2026

Agenda item number 25

Report on outside bodies - Whitlingham Charitable Trust 2025/26

Report by Matthew Bradbury

Purpose

To update the Authority on the activity of the BA appointed Trustees of Whitlingham Charitable Trust and the strategic priorities relating to the Environmental, Social and Economic Impact of Whitlingham Country Park.

Broads Plan context

Theme E: Promoting understanding and enjoyment

Theme F: Connecting and inspiring communities

Recommended decision

To note the report.

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1. Introduction

1.1. As per the Articles of the Whitlingham Charitable Trust (WCT) (Broads Authority being a Member), in 2023, the Authority appointed four Trustees to the Board of the charity – all of whom must act in the best interests of the Trust.

1.2. The Trustees are Tracey Brown; David Diggins and Matthew Bradbury.

1.3. Recruitment for a fourth Trustee was carried out during April and May 2026.

2. Priorities for Whitlingham Charitable Trust

2.1. In 2025/26, the priorities of the Trust (and therefore our involvement in its governance) have been:

- **Improving the facilities of the park**
    - Biodiversity - Work to create scrapes has been completed. Five pedigree Highland Cattle have been purchased to graze the water meadows.
    - The addition of battery storage to the solar array is having a positive impact on sustainability and income.

- A ‘mobile visitor centre’ will be operational by the summer holidays. Built on a trailer, it will help enormously with visitor information and the visitor experience.
- Trowse Newton Hall repairs have been completed and will make them safe.
- Funding is still being sought for a boardwalk. Match funding for funding offered from Farming in Protected Landscapes is being sought.

- **Promote and deliver partnerships and programmes that improve Health and Wellbeing** – A wide range of cultural events and activities include guided walks, outdoor cinema, a yoga festival, an Easter Trail, running events, and corporate events. A second Tramper has been acquired, which will help satisfy the demand for facilitated accessibility.
- **Developing volunteering and education** – Whitlingham Country Park (WCP) has a growing number of regular volunteers (individuals and corporates) and continues to provide work experience and internships. Volunteers are actively being recruited.

  Seven schools have booked for hire of Education Boxes.
- **Enhancing habitats enabling nature to flourish** – Cattle have returned to Trowse Water Meadow and new hedges have been planted. Dykes have been cleared and banks reseeded with wildflowers. The Green Flag award has been maintained in 2025/26, demonstrating the high quality of the park and its management.
- **Working with partners** –The relationships with The Arminghall Settlement, Broads Authority, Norfolk County Council, South Norfolk District Council, our tenants, funders and a large number of on-site and off site organisations and individuals remain key to the success of the park and the Trust.
- **Developing a sustainable operating model** – The Café, now run ‘in-hand’, has had another extremely successful year, providing gift aided income to the Trust. Fundraising continues to be successful offering opportunities to add value to the facilities and activities. The events programme is has continued to develop and income generating partnerships are proving to be successful.
- **Developing the team** – The incredibly dedicated and professional team continue to deliver beyond expectations. The team continues to expand and was recognised as finalists for the South Norfolk Broadland Business Awards.

3. Financial implications

3.1. None that we are aware of. As a result of pursuing a clear strategy and business plan WCT, and WCP, are in increasingly impactful and good financial health.

Author: Matthew Bradbury

Date of report: 02 July 2026

Broads Plan strategic objectives: Theme E: Promoting understanding and enjoyment; Theme F: Connecting and inspiring communities.