

Broads Authority

Agenda 28 July 2023

10.00am

Yare House, 62 – 64 Thorpe Road, Norwich, NR1 1RY

John Packman, Chief Executive – Friday, 21 July 2023

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

Introduction

1. **Appointment of Chair**

A nomination for Chair has been received for:

Bill Dickson proposed by Greg Munford, seconded by Tim Jickells

2. **Appointment of Vice Chair**

A nomination for Vice Chair has been received for:

Tristram Hilborn proposed by Bill Dickson, seconded by Tim Jickells

3. Chairman's announcements

4. To receive apologies for absence

5. Introduction of members and declarations of interest

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

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

8. **To receive and confirm the minutes of the Broads Authority meeting held on 12 May 2023** (Pages 4 - 15)

9. **Summary of actions and outstanding issues following decisions at previous meetings –to note the schedule** (Pages 16 - 28)

Strategy and policy

10. **Race to Zero** (Pages 29 - 32)
Report by Carbon Reduction Project Manager
11. **Strategic priorities for 2023/24 and draft strategic priorities for 2024/25** (Pages 33 - 41) Report by Senior Governance Officer
12. **Annual Governance Statement 2022/23 and Code of Corporate Governance 2023** (Pages 42 - 43)
Report by Senior Governance Officer
13. **Draft Statement of Accounts 2022/23** (Pages 44 - 135)
Report by Senior Accountant
14. **Capital funding progress report** (Pages 136 - 142)
Report by Chief Executive
15. **Hemsby Neighbourhood Plan** (Pages 143 - 144)
Report by Planning Policy Officer

Governance

16. **Committee membership and member appointments** (Pages 145 - 148)
Report by Senior Governance Officer
17. **Whitlingham Charitable Trust – appointment of trustees** (Pages 149 - 151)
Report by Senior Governance Officer
18. **Scheme of powers delegated to Chief Executive and other authorised officers – amendment to section 37** (Pages 152 - 164)
Report by Senior Governance Officer
19. **Revised terms of reference for Audit and Risk Committee** (Pages 165 - 177) Report by Senior Governance Officer
20. **Waiver of Standing Orders relating to contracts** (Pages 178 - 179) Report by Director of Finance

Reports for information

21. **Broads Local Access Forum Annual Report 2022/23** (Pages 180 - 186)
Report by Waterways & Recreation Officer

Minutes to be received

22. **To receive the minutes of the following meetings:**

[Audit and Risk Committee – 14 Mar](#)

[Navigation Committee – 13 Apr](#)

[Planning Committee – 28 Apr](#)

[Planning Committee – 26 May](#)

[Planning Committee - 23 Jun](#)

23. 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

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

25. To note the date of the next meeting – **Friday 22 September 2023** at 10.00am at Yare House, 62-64 Thorpe Road, Norwich, NR1 1RY

26. **Exclusion of the Press and public**

The Authority is asked to consider exclusion of the Press and 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 Paragraph 3 (information relating to the financial or business affairs of any particular person (including the authority holding that information)) of Part 1 of Schedule 12A to the Local Government Act 1972 as amended by the Local Government (Access to information) (Variation) Order 2006, and that the public interest in maintaining the exemption outweighs the public benefit in disclosing the information.

27. **Medium term financial planning reserve**

Report by Management Team

Broads Authority

Minutes of the meeting held on 12 May 2023

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Present

Bill Dickson – in the Chair, Harry Blathwayt, Stephen Bolt, Nigel Brennan, Andrée Gee, Tony Grayling, Tim Jickells, Leslie Mogford, Greg Munford, Michael Scott, Matthew Shardlow, Fran Whyman and Peter Dixon wef item 3.

In attendance

Natalie Beal – Planning Policy Officer (item 15), Essie Guds – Governance Officer, Dan Hoare – Head of Construction, Maintenance & Ecology (item 14), Andrea Kelly - Environment Policy Advisor (item 9), Emma Krelle – Director of Finance, Harry Mach – Carbon Reduction Project Manager (item 9), John Packman – Chief Executive, Rob Rogers – Director of Operations, Marie-Pierre Tighe – Director of Strategic Services and Sara Utting – Senior Governance Officer.

1. Welcome and apologies

The Chair welcomed everyone to the meeting.

Openness of Local Government Bodies Regulations 2014

The Chair explained that the meeting was being audio-recorded. All recordings remained the copyright of the Broads Authority and anyone wishing to receive a copy should contact the Governance Team. The minutes remained the record of the meeting. He added that the law permitted any person to film, record, photograph or use social media in order to report on the proceedings of public meetings of the Authority. This did not extend to live verbal commentary. The Chair needed to be informed if anyone intended to photograph, record or film so that any person under the age of 18 or members of the public not wishing to be filmed or photographed could be accommodated. No one observing or in attendance said they wished to photograph, record or film the meeting.

Apologies were received from Matthew Bradbury, Paul Hayden, Tristram Hilborn, Melanie Vigo di Gallidoro and Alan Goodchild wef item 3.

2. Chairman’s announcements

The Chair announced that the Authority said goodbye to some of the local authority members following the recent elections and congratulated those who had been re-elected.

This would also have been the last meeting for Matthew Bradbury before he finished his second term of appointment, making it eight years in all as a Secretary of State Member which would conclude at the end of June 2023. The Chair said that Matthew was admired especially for his thoughtful approach, particularly towards Whitlingham where he had continued to contribute since the Authority's departure from the Board of Trustees in 2019.

Matthew had been Vice-Chair of the Authority since 2019, Vice Chair of Audit and Risk Committee since 2021 and Chair of the Audit Risk Committee in 2022. During this time the Chair said he had come to appreciate greatly Matthew’s wisdom, advice and support. He thanked Matthew for all he had done for the Authority and wished him well.

Matthew who joined the meeting remotely for just this item, responded by thanking the Chair for his kind words. Matthew said he would miss being part of the Authority and would like to continue offering his support for the future. Experiencing how great the benefits of the natural environment and sustainable recreation were on mental health, he was especially keen to reconnect with the Authority about getting this message across to central government and work on further investments for this. Matthew finished by saying he much enjoyed working with everyone and thanking all for their support.

Preparation for AGM on 28 July. The Chair informed Members that an email would be sent in late June asking for members' preferences on which committees and outside bodies they would like to serve. Also, the Governance Team would be in touch about the nomination process for Chair and Vice-Chair of the Authority, which would open on 30 June, closing at 4pm on 14 July.

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

At its meeting on 13 April, 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.

Greg Munford proposed, seconded by Andree Gee

It was resolved unanimously to appoint Alan Goodchild and Peter Dixon to the Broads Authority for one year, until 10 May 2024.

Peter took his seat at the table and introduced himself, informing members that he had been a Secretary of State appointee to the Broads Authority in the past when he was Vice Chair and Chair of the Planning Committee.

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.

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 17 March 2023 were approved as a correct record and signed by the Chair.

8. Summary of actions and outstanding issues

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

The Chief Executive (CE) gave an update on Farming in Protective Landscapes advising of an increase in the allocations for the Broads Authority which had been confirmed. Originally the Authority was allocated £193,991 for the current year which had been increased to £339,833. No allocation had originally been given for 2024/25. The Authority has now been allocated £480,320 for that year, which was welcome news. The CE informed Members that a similar uplift had been granted to the Norfolk Coast AONB.

A Member enquired about an update on Wherryman's Way and whether completion was still likely to happen this year. The Head of Construction, Maintenance and Ecology (HCME) responded that this project was led by Norfolk County Council and explained that due to rising cost the initial bid was not sufficient. A new bid had been resubmitted, and the HCME confirmed that if this bid was unsuccessful the footpath would not be completed this year.

The report was noted.

9. Broads Peat project – update

Members had received a report updating them on the progress of the Broads Peat project which was funded through the Nature for Climate Peatland Grant Scheme Discovery Grant, including developments since the report to the Authority meeting on 17 March 2023.

The Environment Policy Advisor (EPA) gave a presentation which ran through the context, gave a recap of the CANAPE project and the Broads Peat project and details about 'FibreBroads', which was the next bid the Authority would hear about soon.

The Carbon Project Manager (CPM) reported that a design for raising the water level to restore the peat forming function at Buttle Marsh had now been completed. He explained that the estimated value of the bid in the report of £215,000 was not a final figure but would need to be tweaked due to inflation contingency and further costs needing finalising. The actual budget would be in the region of £226,000.

The CPM highlighted that 25% of the funding would need to be private finance and so the Authority was waiting to hear back soon about finance bids submitted to Anglian Water and RSK Foundation, an engineering sustainability company.

A Member commented he was very much in favour of delegating this to the CE and enquired whether the carbon financing could be part of the co-financing of this project. The EPA

responded it would have been possible if there had been more peat at this site, however carbon finance for this particular site was not worthwhile.

The EPA said that since doing the Environment Land Management Test and Trial, beef prices had increased, so more work needed to be done around farm economics and greater long-term incentives were needed in lowland peatlands.

A Member asked whether the carbon finance model would see a restored wetland as its end point or whether it could be used for agriculture as well. The EPA explained that the UK Peatland Code v2 was audited on the water table and peat formation and that laying down vegetation would build peat. Agriculture with its regime of annual harvest and removal of vegetation would therefore not be compliant with the current Peatland Code.

A Member commented that from the presentation it looked like the Authority was losing peat faster than it was gaining it and so he asked whether there was budget stipulating how much work was required to achieve an overall increase opposed to an overall loss of peat in the Broadland or wider areas. The CPM responded that the Small World carbon footprint report, presented to Members last year, which had used peat emission figures from a Broads Authority commissioned report undertaken by Queen Mary University of London, suggested a target of 100 hectares of peatland rewetting a year. The current project was just 25 hectares which meant partners and landowners would need to accelerate a great deal to reach this target.

A Member asked about the long-term plans of the peat restoration project as he was aware that it could take between 4 and 10 years before it would start to accrue carbon into the soils. He asked about the Authority's long-term commitment and whether the land was secured for a long enough period before it would start seeing peat accruing. The EPA responded the importance was to raise the water tables to avoid emissions occurring. Maintaining the water table at 10 cm or below the surface of the soil would mean low emissions of methane. Whether the 5-year long Countryside Stewardship scheme was long enough, was uncertain.

A Member commented whether nutrient neutrality could offer an opportunity to support and enhance the peatland restoration scheme. The EPA welcomed the idea of discussing the project with the joint venture company, set up between the districts, the city and Anglian Water. The Member further suggested whether the Authority could support farmers to move towards keeping water buffalos instead of beef cattle. The EPA responded this topic had been discussed by the Lowland Agricultural Peat Task force, however local farmer representatives rejected the idea for several reasons.

Subject to receiving match funding the bid was ready to be submitted to Natural England by 26 May 2023. Members were asked to delegate the submission of the bid to the Chief Executive as there was no opportunity to consult the Authority on the final figures before the submission date.

Proposed by Tony Grayling, seconded by Stephen Bolt,

It was resolved unanimously that:

i. the updates were noted.

ii. in view of the short timescale, to delegate to the Chief Executive the decision on whether to submit a Nature for Climate Peatland Grant Scheme Restoration Bid for Buttle Marsh to Natural England.

10. Strategic priorities – update

The report set out the latest progress in implementing the Authority's annual strategic priorities for 2023/24.

Members noted the progress in implementing the 2023/24 priorities.

11. Financial performance and direction

The Director of Finance introduced the report and provided Members with updated figures since the report had been written.

Invoices relating to the previous financial year had come through which meant that the net deficit in table 1 on page 41 of the report had increased to £350,471. This was an increase of £33,784. The majority of £14,863 related to electricity charges, £3,000 to time sheet and expenses and approximately £15,000 related to contractors. This reduced the total actual variance from £110,797 to £77,013.

In table 4, page 45 the Consolidated Earmarked Reserve balances had increased to £3,767,061 which was due to the transfer of interest to the reserves at the end of the year. The biodiversity net gain money of £25,513 expected from Defra had been moved from the medium-term financial plan reserve to a provision on the balance sheet. This meant that the revised balance relating to navigation was £1,503,294. As a result of the increased expenditure National Park Reserve sat at £626,625 which was 13.3 %. Navigation Reserves sat at £611,587 which was 15.2%.

The forecast for the closing reserves for 2023/24 was £811,223 for National Park, which was approx. 23.6% and £607,767 for Navigation which was 13.8%.

Proposed by Andree Gee, seconded by Michael Scott,

It was resolved unanimously that:

- I. the income and expenditure figures and the draft year end position was noted.**
- II. the recommended carry forward request in 8.2 be approved and added to the 2023/24 budget as additional expenditure.**

12. Capital funding progress report

Members received the report providing a regular update on the progress implementing the capital funding programme.

A Member enquired about the delay in the purchase of land at How Hill. An update would be included in the progress report for the next meeting.

Members noted the report.

13. Safety on the Broads – update

Members received a report which updated them on the recent improvements, changes and additions to the safety management of the Broads' waterways and how these measures were bringing improvements for its users.

Members noted the report and ongoing progress in safety matters.

14. Risk to waterways users from water-borne disease in the Broads

The Head of Maintenance, Construction and Ecology (HMCE) introduced the report and explained that the report responded to a formal request from the Broads Local Access Forum (BLAF) who raised this item in relation to wild swimming and involuntary immersion.

A Member, who was also a member of the BLAF, said that the Authority was responsible for safety on the broads and believed water quality was part of this. Although the Environment Agency was primarily responsible for testing water quality, he wondered whether the Authority should take responsibility itself as well.

Members in support of the Authority taking responsibility for water quality monitoring commented that, while they understood the cost implication, the impracticality, and the complexity of taking on this responsibility, they believed the Authority had to do so for health and safety reasons and for reducing reputational risk. They suggested the Authority should act and put mitigation measures in place or at least should make the public aware of where the safety risk was higher or lower, helping the public to make a health and safety decision themselves and take a responsible approach to their swimming. A Member made a further suggestion of petitioning the Environment Agency to extend monitoring into the Broads Authority areas.

The HCME responded that experience of the Environment Agency had shown that water quality was variable through time, whether this was due to human source or livestock. He explained that even with frequent monitoring in the Broads, it would not be workable to pin down the outcome to a time and location a person decides to go into the water. The Authority's position currently was to discourage swimming in the Broads unless it was part of a user group.

Regarding the health and safety aspect of the risks, the Director of Operations commented that the Authority to date had not received any reports of illnesses associated with unplanned immersion in the Broads. He reported that the Authority was reviewing its hazard logs as part of the Port Marine Safety Code which now included risk assessments for unplanned immersion and water quality.

A Member commented that unregulated testing of waters in the Suffolk rivers by volunteers and the alarming results which were widely publicized, were a concern. Another Member who worked for the Environment Agency (EA), however not for the water quality team, said this was an issue to keep an eye on as public expectation had increased. However, it was a complex issue, and the EA would not be resourced to carry out water quality monitoring, unless it was for a designated bathing area.

A Member who was in favour of water quality monitoring responded that despite the caveats, the Authority should take a clear position and suggested it would consider a pilot period of monitoring confined to geographic areas so the Authority would be better informed.

While some Members welcomed this proposal, others argued water quality monitoring would be a waste of resources as different rates of flow and different sources of pollution meant there were simply too many variables. They recognised this was a complex issue and believed that other than making the public aware of the risk and continue to discourage swimming in the Broads, there was not much the Authority could do.

Michael Scott proposed, seconded by Fran Whymark, to support the recommendations laid out in the section 5 of this report with an additional recommendation to add a pilot period of water quality monitoring to a geographic area.

With 5 votes in favour and 7 against, this was declared LOST.

Stephen Bolt proposed, seconded by Greg Munford, to support the recommendation laid out in section 5.

It was resolved unanimously:

- **there should be no change to the Authority's current overall position on open water swimming, as per the text on the website [Outdoor swimming \(broads-authority.gov.uk\)](https://www.broads-authority.gov.uk)**
- **to carry out a review of the current communications for both open water swimming and paddle-sports, to include water-borne diseases as one of the hazards facing those taking part in these activities. The Authority's principle role should be the provision of information on what the public need to take into consideration before taking part in these activities and how to self-manage the risks.**
- **To work with partners to ensure safety messages align (where possible) and to expand the reach of communications.**
- **Through the Broadland Catchment Partnership, support the Environment Agency and Anglian Water in their implementation of the recent Defra announcement to make the reduction of sewage overflows a legally binding target, as per the [Storm Overflows Discharge Reduction Plan](#) published in August 2022.**
- **To support the River Waveney Trust's ambition for establishment an inland bathing water sites at Falcon Meadow, Bungay. The site is beyond the limits of navigation but within the Authority's executive area, therefore the risks of boat collisions are**

significantly reduced, and a well-managed site should mitigate the other risks of outdoor swimming.

15. Great Yarmouth Borough Council Supplementary Planning Document on Open Space

Great Yarmouth Borough Council produced an Open Space Supplementary Planning Document (SPD) which it had recently adopted. Given that the Broads Authority deferred to/had regard to the open space policies of district councils, Members were asked to endorse the SPD.

Proposed by Harry Blathwayt, seconded by Tim Jickells

It was resolved unanimously that Members endorsed the Great Yarmouth Borough Council Open Space SPD.

16. Annual summary of formal complaints and complaints made under the Member Code of Conduct 2022/23

Members received a report which summarised the formal complaints received by the Broads Authority, together with the outcome of those complaints, as well as information on complaints under the Member Code of Conduct, for the year 2022/23.

Members noted the report.

17. Annual report on requests to waive Standing Orders relating to contracts in 2022/23

Members received a report which detailed the 2022/23 annual summary of instances where Standing Orders were waived by the Chief Executive.

Proposed by Nigel Brennan, seconded by Andree Gee

It was resolved unanimously that Members noted the annual instances where Standing Orders were waived.

18. 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.

19. Minutes to be received

Members received the minutes of the following meetings:

Navigation Committee – 12 January 2023

Planning Committee – 3 and 31 March 2023

20. Other items of business

There were no other items of business.

21. Formal questions

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

22. Date of next meeting

The next meeting of the Authority would be held on Friday 28 July 2023 at 10.00am at the King's Centre, 63-75 King Street, Norwich.

The Chair reminded Members of the Biodiversity Workshop which would take place on 21 June and the Member Annual Site Visit taking place on 6 July.

The meeting ended at 11.42am

Signed by

Chairman

Appendix 1 – Declaration of interests: Broads Authority, 12 May 2023

Member	Agenda/minute	Nature of interest
Stephen Bolt	14	Had provided input in regard to the report on water quality.
Greg Munford	13	Hire boat operator. A disclosable pecuniary interest but the report was for information only.
Tony Grayling	14	Employee of the Environment Agency which was a disclosable pecuniary interest but was not a member of the water quality team which was the subject under consideration.

Broads Authority

28 July 2023

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
Wherryman's Way footpath on River Chet	26/07/2019	Rob Rogers	Wherryman's Way footpath by River Chet included in priority actions for new Waterways and Recreation Officer. Discussions ongoing with Norfolk County Council.	<p>Work to be split into 2 phases over winter 2020 and 2021. Plan is to concentrate efforts in first year on Loddon FP4, Langley with Hardley FP9 and Loddon FP5.</p> <p>NCC to repair two bridges at Loddon FP4 by Sept 2020.</p> <p>Environmental officers to complete minor tree/shrub clearance by Oct 2020.</p> <p>BA operations team to dredge Chet for 3 months from Oct 2020 and dispose of material on sections of footpaths mentioned. They will return 6 months later to rebuild paths with new material. Similar work to continue in 2021 to restore rest of footpaths at eastern end of Hardley Flood.</p> <p>May 2020: Project now part of a much larger programme of works in partnership with Norfolk County Council and CIL application; to include new circular routes, bank stabilisation, signs and infrastructure, and access for all resurfacing works. Programme improvements across entire Wherryman's Way beginning 2021.</p> <p>Oct 2020: Funding application submitted Aug, been through first round approval and decision to be made in Dec.</p> <p>Dec 2020: Application unsuccessful. Reframing bid with Norfolk CC colleagues to submit in a future funding round.</p> <p>Apr 2021: BA to dredge River Chet and place sediment onto footpath winter 2021/2022. Arrangement made with Norfolk CC to return up to 18 months later to reshape footpath once sediment has dried.</p> <p>Jun 2021: BA partnering up with NCC for CIL application to carry out additional works here and at Surlingham and Bramerton.</p> <p>July 2021: The CIL bid has been submitted (end of July 2021) with responses for successful bids expected in Nov 2021. Dredging in the</p>	31/12/2021

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>River Chet is programmed for October 21 with material being deposited onto the footway to help build up the path. The CIL money (if successful) will be used to restore bridges and stabilise the banks at weak points.</p> <p>March 2022: A meeting at Norfolk County Council in March 2022 will decide which Community Infrastructure Levy funded projects are successful and the Broads Authority have two bids in the offing, Bramerton and Surlingham dedicated footpaths. If successful delivery will be progressed in 2022/23.</p> <p>April 2022: The final decision making meeting to allocate CIL project money is scheduled for May 16 by Norfolk County Council. The Broads Authority have arranged a pre-meeting with NCC Recreation & Project Officer (week commencing 1 May) to discuss action to date. Dredged material from the River Chet has been deposited and is drying on the Wherryman's Way which will be re-shaped once its dry enough to use.</p> <p>July 2022: CIL funding of £216, 500 approved. Work already started on improvements to the Wherryman's Way., with riverbank stabilisation starting in Spring/Summer 2023. The scheme for Rockland access improvements to Bramerton and Surlingham footpath will be timetabled for completion in late 2023.</p> <p>Nov 2022: Preparations being made for 'reshaping' of the sediment placed on the bank at Hardley Flood footpath last Winter. Site visits with Broads Authority and Norfolk County Council ecologists plus Natural England staff have taken place to identify further survey work which may be needed plus mitigations measures to put in place in order for the 're-shaping' to take place prior to Spring 23. Monthly working group meetings are being held with County Council colleagues and quarterly update meetings held with local Parish Councils.</p> <p>Dec 2022: Wherryman's Way Improvement Project stakeholder group was held. NCC and Authority staff updated the parish council representatives on progress and received queries. NCC's bridge designers and main contractors are developing solutions for the bridges required along the Hardley Flood stretch. Broads Authority staff are developing designs for river edge erosion protection along the Bramerton FP5 section.</p> <p>Mar 2023: A feasibility report has been produced for the repair and replacement of bridges at Hardley Flood. A series of ecological</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>investigations have also been carried out on the site. There will be an update to local parish councils and stakeholders in late March.</p> <p>Apr 23: An update meeting was held with local Parish Councillors in March. The meeting ran through the design work for Hardley Flood and the ecological consents required there. Further ecological investigations are taking place in line with statutory requirements at the site. Engineers will shortly be appointed to design the footpath restoration work at Bramerton. The next update meeting will be on 22 June. A new funding application to the Community Infrastructure Levy will be submitted by 24 April 2023 in response to rising costs.</p> <p>July 23: The Community Infrastructure Levy funding application was unsuccessful. The project team are scoping options for proceeding with the £216,000 currently available from the previous funding application. Norfolk County Council (NCC) are meeting with GNGB to establish the feasibility of a reapplication for funding. NCC are also actively looking for alternative funding to support the project.</p> <p>At the Hardley Flood site - there are three major ecological considerations (European protected species)</p> <ul style="list-style-type: none"> • Otters by footpath line - commissioned consultant to report. • Water vole -a Norfolk Biodiversity Info report has been requested. • Desmoulin's Whorl Snails – very specialist species – awaiting report. <p>Once the ecological reports are completed talks will be held with Natural England regarding next steps. NCC have met with NP Law for advice on statutory duties and legislation for priority for Public Rights of Way or Ecology.</p> <p>At the Bramerton Site – the Broads Authority are working with engineering consultants on a gabion basket and rock roll design for the bank restoration.</p>	
Responding to Climate Change Emergency	27/09/2019	John Packman	<p>To adopt Climate Change Emergency Statement for the Broads (first report Appendix 1) and principles outlined for BA to:</p> <p>Recognise climate emergency</p> <p>Work toward making the Broads Authority 'carbon neutral' by 2030, with further objective of reducing all carbon emissions to zero by 2040.</p>	<p>Sept 2019: Principles agreed - first in series of items dealing with climate change.</p> <p>22 Nov 2019: Presentation to BA from Asher Minns, Director of Tyndall Centre at UEA and update by CANAPE Project Manager/Carbon Reduction Projects Manager.</p> <p>10 Jan 2020: Planning Committee report on planning policy response to climate change mitigation and adaptation.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			<p>Establish base line for CO2 emissions using a common methodology with NPAs and develop an Action Plan and Monitoring system.</p> <p>Work with constituent local authorities to reduce emissions from domestic, travel and other sources in the Broads across the two counties.</p> <p>Work with farmers, land managers, NFU and Defra to influence land management practices, to maintain and build organic matter and carbon in soil, improve biodiversity and store water to protect against flooding and drought.</p> <p>Work with boating and tourism organisations to continue promoting and developing environmentally friendly boating and sustainable tourism; and</p> <p>Aspire to offsetting carbon emissions locally within the Broads by a Broads offsetting scheme.</p>	<p>May 2020: Progress report to BA prepared on Climate Change Action Plan for Broads Authority and Broads Area. Deferred to BA meeting in July due to COVID-19 situation.</p> <p>July 2020: Report on agenda on Climate Change Action Plan - agreed to set target of 1.5 degree compliant emissions curve for Broads executive area, in line with Tyndall Centre recommendations, and use as basis for public engagement and working with partners.</p> <p>Sept 2020: National Parks England received data from BEIS on emissions from National Parks and the Broads. Work underway to better understand these figures, in particular around boating emissions listed as several times higher than previous estimates. Yare House electricity supply switched to Green Tariff. BA investigating capacity of its equipment to use higher percentages of biofuel. These measures will achieve targeted savings for this year. With South Downs NPA, BA working with Smallworld Consulting Ltd to deliver Consumption Baseline for Broads Area by March 2021. From data provided by this and BEIS data, BA will establish savings needed in each year to achieve carbon neutrality.</p> <p>12 Mar 2021: Facilitated presentation on climate change to the Norfolk Public Sector Leaders Board.</p> <p>August 2021: Trial of HVO Biofuel with the CME team has been successful. This can provide a low-carbon fuel source for our heavy equipment before electric/alternative fuelled equipment becomes available, and make a substantial reduction in the BA Carbon Footprint.</p> <p>Ongoing work with Smallworld Consulting Ltd to calculate a consumption based Climate Footprint for the Broads Executive Area, in line with the National Parks Family. This will inform our high level targets for Climate Mitigation.</p> <p>We have carried out a survey of boat owners in the Broads to get a better understanding of usage habits and fuel consumption, and to gather views on green boating.</p> <p>We have successfully received funding to carry out a partnership project (led by Ren Energy Ltd) to deliver a feasibility study into an electrified broads network.</p> <p>19 November 2021: Agreed, in principle, to support the National Parks' involvement as a hub in the "Count Us In" Protect What You Love Count Us In (count-us-in.org) initiative and work with partners and others to promote the development of "Broads specific" actions, linked to the 16 "Count Us In" themes, to residents</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>and visitors to help tackle climate change and biodiversity loss in the Broads in order to develop behaviour change messaging.</p> <p>27 April 2022: We have received the draft report on greenhouse gas emissions by Small World Consulting Ltd (academics based at Lancaster University). There are some minor adjustments to be made before we can share it more widely, including testing some of the recommendations with relevant officers. Agreed to hold a member workshop on the topic in June.</p> <p>05 July 2022: The presentation of the report to members is planned for the middle of July. Following the completion of the "Electrifying the Broads" feasibility study in March 2022 we are investigating funding options for expanding the electric charging network, and developing a fully electric vessel.</p> <p>13 September 2022: A member workshop was held on the 25th of July, and the full report circulated to members. Work is ongoing on the next steps, with a report anticipated for the November Authority meeting.</p> <p>The next phase of Clean maritime funding, which may allow us to build on the Electrifying the Broads feasibility study, is expected to be announced on the 22nd of September.</p> <p>November 2022: We are working on various possible bids for external funding to support our climate change work, including the Norfolk Investment Framework. Unfortunately the Clean Maritime Competition Phase III was not suitable for the Electrifying the Broads project, so we are exploring other avenues.</p> <p>December 2022: An update report setting out next steps was presented to the Authority Meeting in December. We will hear in early January the outcome of the bids to the Pioneer Places fund and the Norfolk Investment Framework.</p> <p>February 2023: Pioneer Places bid was not awarded. We have a new possibility of funding through the Local Electric Vehicle Infrastructure Fund award, in partnership with Norfolk County Council, that includes funding for electric pillars in the Broads.</p> <p>June 2023: We have had discussions with the Canal & Rivers Trust and Environment Agency to see what joint work can be done on boating electrification. Round 4 of the Clean Maritime Demonstration Competition is expected to open in July 2023, we will reach out to partners to determine if we can submit a bid. We are drafting a tender for the installation of solar panels at the Dockyard. We have launched a consultation with Visit The Broads members to</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				identify opportunities to use funding from the Norfolk Investment Framework to support sustainable tourism.	
'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.	<p>July 2021: Members agreed to submit an application, at the Broads Authority meeting on 23 July 2021, with the Authority as the lead partner.</p> <p>Aug 2021: Bid submitted, for around £800k project across 13 sites, with 7 partner organisations and 9 private landowners. Natural England report that they will announce successful projects in mid-November 2021.</p> <p>Oct 2021: Responses to 12 clarification questions submitted. Initial preparation on recruitment and procurement.</p> <p>Dec 2021: Awarded £800k grant on 24 Nov. Internal Board meeting weekly. Held partnership meeting on 26 Nov, including adoption of ToR, PA, Procurement and Schedule. First round of recruitment for PM unsuccessful. Re-advertising into January. Secondment for PO being advertised into January. Stage one small contracts let. Tender for seven work packages developed to advertise in early January. Framework Contracts being assessed. Paper for Jan 22 BA Committee prepared. Press release in EDP. £800,000 grant for project to restore peatland in the Broads Eastern Daily Press (edp24.co.uk). Webpage drafted. Agreement with Palladium and landowners being drafted.</p> <p>Jan 2022: An update on Broads Peat and Framework Procurement was provided to members at the 28 Jan 2022 BA meeting. Peat depth and land level assessments underway. Developed farmer engagement programme to discuss private finance and land management.</p> <p>February 2022: Recruitment for two posts progressing, and start of the standstill period for activities consulted by tender. Linking with two other Discovery Grant projects in the East.</p> <p>March 2022: Secondments from Birketts and the Suffolk Wildlife Trust agreed and staff started work.</p> <p>April 2022: All contracts underway with consortia of 17 contractors. Entered SCAPE Framework to access Jacobs, working closely with WMA. Third Partnership meeting held. Workshop on Carbon Finance held with landowners. Working towards influencing the fen peatland code.</p> <p>June 2022: Main contracts delivering ahead of schedule with peat, topography and water level data largely complete. Novel water vole</p>	31/03/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>habitat assessment tool showing promising early results for consenting landscape water level raising. Contract with Jacobs, via SCAPE, close to completion with scoping study task defined. 50 farmers and landowners attended a further carbon finance event at Acle led by Andrea Kelly and Palladium. Site prioritisation for Restoration Grant being discussed by partners and 3 new farmer led sites added to partnership. Palladium scoping out sites for Nutrient Neutrality as well as carbon finance. Youth engagement with fashion, young farmer and architects at scoping stage. Display of wet farming products engaged people at the Norfolk Show. Preparing for Internal Audit of Partnership.</p> <p>August 2022: Water vole habitat assessment method completed at all sites and initial analysis was presented on 24 August. Analysis of 3 test sites indicated a significant relationship between increasing habitat suitability score and water vole presence. Restoration Plan structure agreed. Updated list of sites agreed with landowners and Natural England. Prioritisation of sites to have full Restoration Plans endorsed by the Partnership on 28 July and then sent to NE. Consultant Stantec will be appointed for the design of engineering solutions.</p> <p>Programme of engagement with colleges due to commence September. Public arts engagement with youth-led collective member of RE-PEAT at GroundWork Gallery, Kings Lynn 2-30 September.</p> <p>November 2022: Partnership Audit has focused on the Broads Peat Project has completed with minor change to the risk register. Application for additional budget (potentially available from unallocated funds) submitted to Natural England together with request for an extension to the Project has been made and likely to be successful. Staff Resources - sickness and change to secondment arrangement have and will impact on remaining staff and delivery and requires mitigation to provide additional resource. Stantec appointed via SCAPE framework and Task Orders for Engineering, Permissions up and running. Restoration plans being drafted. Leading discussion with upstream landowners at Heckingham. Water vole habitat assessments and Historic Environment Reports complete and mitigation plans for priority sites under development. Landscape water table assessment in draft and rust rods assessed. Engagement has included visits from Defra, ADA, Friesland Water Board, CANAPE, Cambridge University, 2 farm walks, 2 youth</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>engagement events. Environment Policy Adviser investigating grant submission for the Paludiculture Exploration Fund. A further carbon finance event at Acle with Palladium planned for Nov.</p> <p>December 2022: Application for 9% additional budget awarded for further peat, water and water vole assessments. An outline request for an extension to the Project to August 2023 has been made. Stantec work on Engineering, Permissions is highlighting the risk of not gaining EA permissions in time. Restoration plans being drafted. Further discussion with upstream landowners at Heckingham required. Held positive meeting with Beccles Town Council. Landscape water table assessment complete and rust rods assessed. Revere Carbon finance event held at Acle with Palladium. Engagement since November has included 1 farm walk and 1 youth engagement event. Building a partnership for the Paludiculture Exploration Fund.</p> <p>February 2023: A formal request for an extension to the Project to August 2023 was made on 28 February. Stantec submitting pre-applications for Permissions and completing site costings. Restoration plans almost complete. Holding meetings with site landowners. Revere Carbon finance model complete, awaiting UKPCv2 launch to register sites. Unexpected outcome of UKPCv2 that we need more water level data for 12 months. Engagement since December: has included Norwich Science Fair, developing A-level session for Paston college, explored education access at Dilham Hall Farm and worked with a journalism student from UEA.</p> <p>Early March - Submission of ~£400k Paludiculture Exploration Fund bid with Norfolk FWAG, Norfolk County Council, NUA, Wetland Products Foundation and Hudson Architects. with support from EA, Broads IDB, Fenland Soil.</p> <p>April 2023 - The peat project extension to 31 August was approved, with a revised budget of £1,125,831; the formal Change Control Notice was received from Natural England on 20 April 2023. A restoration bid is being prepared for Buttle Marsh, and discussions have taken place for other sites. Field-by-field assessment of carbon emissions in the Broads was presented to the Lowland Peatland Conference in Ely 17-18 April. SWT secondment ended at the end of March. The Carbon Reduction Project Manager is providing additional support to the project.</p> <p>June 2023 - The restoration bid was submitted for Buttle Marsh. Paludiculture Exploration Fund project 'FibreBroads' successful, led</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				by Broads Authority, with Norfolk FWAG, Norfolk County Council, NUA, Wetland Products Foundation and Hudson Architects. with support from EA, Broads IDB, Fenland Soil.	
Farming in Protected Landscapes (FiPL)	23/07/2021	Hannah Norman	To deliver the Farming in Protected Landscapes (FiPL) programme.	<p>24 August 2021: First meeting of the Local Assessment Panel (called the Broads and Norfolk Coast Land Management Board), in collaboration with Norfolk Coast AONB. Ten applications were approved: five from the Broads (about 62% of the allocation), and 5 from the AONB (about 69% of the allocation).</p> <p>22 October 2021: Another two Local Assessment Panels (on 30 September and 8 November) to approve additional projects (12 approved, over 90% fund allocated). Some work on-going to reallocate some of the administrative and advice project towards the project pot. The website will publish the summary of the successful projects. Farming in Protected Landscapes (broads-authority.gov.uk) The catchment and farming officer joined the Authority on 21 October.</p> <p>17 December 2021: Additional Local Assessment Panel (on 14 December) with 3 new applications approved (two in the Broads and one in the AONB). These projects will be for Year 2 (start from April 2022). The Board thanked the team for the team's support since FiPL was announced this summer. Two farmer Board members presented successful FiPL projects at a national workshop of ~600 people. FiPL evaluation completed by members of the PL Team.</p> <p>February 2022: The Board agreed at their January meeting the changes for Year 2 submissions, with a maximum grant of £50k. Preparation of communications about the success of Year 1 projects.</p> <p>10 March 2022: Next meeting of the Land Management Board will consider three further applications for funding.</p> <p>21 April 2022: Year 1 funding spend by the end of March 2022 with available information on the summary of Year 1 projects Broads Farming in Protected Landscapes Programme - Year one summary (broads-authority.gov.uk). Good progress on the allocation of funds for Year 2 and Year 3.</p> <p>30 June 2022: The Land Management Board met on 6 June. Two projects were approved, both for the Norfolk Coast, and one application for the Broads was rejected. So far, 10x Year 2 projects have been approved for the Broads and one rejected. To date for Year 2, 53% of the funding has been allocated, and two projects have been completed.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>25 August 2022: The Land Management Board met on the 18 July and approved one Year 2 project for the Broads. Three applications under £5,000 have been improved internally, bringing the total number of year two projects to 14. Good progress is being made on approved projects.</p> <p>15 November 2022: The Land Management Board met on the 1 September and the 10 October and approved one year 2 project. One project under £5,000 was approved internally. A total of 16 projects have been approved so far for year 2, with 77% of grant funds allocated.</p> <p>20 December 2022: The Land management Board met on 21 November, approved one year two project and rejected another. A total of 17 projects have been approved so far. 94% of funds have been allocated for year 2. Seven projects have been completed and good progress is being made on other projects.</p> <p>10 January 2023: The Land Management Board met on 9 January and approved two grant applications for the Norfolk coast and received a presentation from the Authority's Farming and Catchment Officer on the performance of the programme to date.</p> <p>24 February 2023: All of the funding for 22/23 has been allocated to grants. A total of 20 grants were funded in year 2, with nine completed and paid. The Land Management Board met on 20 February, and assessed three project applications for year 3 which starts in April. They deferred two projects and part funded a third.</p> <p>24 April 2023: The second year of the grant programme was successfully completed. Four projects will continue to 23/24. The Land Management Board met on 17 April and approved three applications for the Broads and one for the Norfolk Coast. For the Broads, one application was rejected and four applications were deferred to the June meeting, pending confirmation of the grant amount for 23/24.</p> <p>11 July 2023: The increase in grant budget has been confirmed by Defra. The Land Management Board met on 5 June and approved 6 applications. So far in the third year of the grant programme 16 projects have been approved, four of which are continuing from year two.</p> <p>17 July 2023: At its meeting on 17th July the Land Mangement Board considered 6 applications seeking grant of £99,278.48. 1 application was funded fully, 3 deferred and 2 funded at a reduced level.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
Safety on the Broads	18/03/2022	Rob Rogers	<p>Amend the Authority's Hire Boat Licensing Conditions such that the Code for the Design, Construction and Operation of Hire Boats is incorporated in full.</p> <p>Make the British Marine's QAB scheme a mandatory aspect of Broads Authority Hire Boat Licensing Conditions from 1 April 2023 in line with the Navigation Committee's view.</p>	<p>July 2022: Letters have been issued to every Hire Boat operator within the broads informing them of the changes to Hire Boat Licensing Conditions that will be effective from 1 April 2023. British Marine has offered a special discounted membership and QAB price to all Broads hire boat operators and this has also been communicated.</p> <p>The Hire Boat Licensing Officer is also talking to all operators as part of their auditing and condition checks and British Marine are resourced and ready to assist operators reach the required standards.</p> <p>September 2022: A letter to all hire operators has been issued asking for comments on the widening of the Hire Boat Licensing scheme to include ALL non-powered paddle, or pedal craft let for hire from 1 April 2023. A paper is planned for Navigation Committee (Oct) with recommendations coming to the Full Authority in Dec. A phased approach is planned which will hopefully incorporate any craft or vessel let for hire (including Houseboats and craft let for Airbnb) being licensed in the future to bring further safety improvements.</p> <p>October 2022: Navigation Committee discussed the commercial paddle scheme and proposed charges and made a full recommendation to the Broads Authority. Papers included in the December 2022 Broads Authority committee meeting.</p> <p>December 2022: Annual BSMG report on safety to the Navigation Committee meeting in January.</p> <p>February 2023: New Licensing arrangements and conditions have been set for the non-powered craft. All Hire Operators have been informed of the changes. We have also chased up compliance under the Hire Boat Licensing to ensure operators have engaged with British Marine over the Quality Assured Boatyard Scheme (QAB) Following the setting of the budget and the 2023/24 Toll fees we have begun the recruitment of the Seasonal Assitant Rangers who will help maintain a visible 7 days a week prescence on the water during the season.</p> <p>April 2023: New assistant Rangers have been recruited and trained. They will be patrolling and assisting the team from May 2023.</p> <p>June 2023: Update Committee Papers have been provided to Full Authority and Navigation Committee to advise on current progress against a number of key safety changes across the Authority.</p>	01/04/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
Recommendations from external review into formal complaint	20/01/2023	John Packman	<p>At the Broads Authority meeting on 20 January 2023, it was resolved to:</p> <p>i. Welcome the findings and recommendations of the independent investigation into the formal complaint and in particular that: “In our view officers acted in good faith and professionally throughout”, and that</p> <p>a. The Broads Authority’s governance arrangements are regularly reviewed by Internal and External Audit, both external to the organisation... There is continuous improvement underway within the realm of governance.</p> <p>b. “any suggestion that there are significant fundamental problems at the Authority and that it is “failing” or similar would be completely incorrect.”</p> <p>ii. In accordance with recommendation a. above and recognising the Authority’s designation as a Best Value Authority it adopts in full the recommendations of the independent review for improvements in the organisation’s governance and procedures as set out in Table 1.</p> <p>iii. Refers the recommendations of the VWV report to the Audit and Risk Committee for detailed consideration and implementation.</p> <p>iv. The Authority recognises the serious impact this process has had upon its officers’ well-being and, while implementing the practical steps in the recommendations, recognises the duty to officers as their employer and commits to protecting its officers in future from unfounded allegations.</p> <p>v. Thank: the Task and Finish Group for its work which has been concluded and its views incorporated into the VWV report; VWV for their independent review and Defra for meeting the costs.</p> <p>vi. To publish the VWV report on the Authority’s website (subject to one redaction of personal information).</p>	<p>16 Feb 2023: All recommendations were adopted by members at the BA meeting on 20 Jan. The report was published on the website on 20 January (rec. vi). A report will be presented to the Audit & Risk Committee on 14 March, to agree a set of actions to implement the recommendations and the relevant timetable. In addition, to delegate authority to the CE and MO to take all and necessary steps to implement the recommendations and report back to the ARC on progress.</p> <p>April 2023: The Audit & Risk Committee agreed the actions and timetable on 14 March. The Senior Governance Officer and Director of Finance subsequently met with the MO and DMO to draw up an action plan on implementing the recommendations, including timescales for presenting draft documents to the relevant committee and full Authority for review and approval. Progress will be reported to the next ARC meeting in July.</p> <p>July 2023: Reports to Planning Committee 21/7 and Audit & Risk Committee 25/7 seeking the committees' views on proposals to implement two of the recommendations, for decision at this Authority meeting. The report to ARC also included progress against the timetable on implementing all of the recommendations.</p>	22/12/2023

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
Appointment of Trustees to Whitlingham Charitable Trust	29/07/2022	John Packman	The BA to appoint four Trustees to the Whitlingham Charitable Trust (WCT).	<p>29 Jul 2022: Members agreed that the CE and VC should discuss alternative proposals for the BA appointing Trustees with the new WCT Chair and report back to a future meeting.</p> <p>23 Sept 2022: Members agreed that, in collaboration with the new Chair of the WCT, to use an open and transparent process to appoint four Trustees with the skills and experience to deliver the Trust's Strategic Plan.</p> <p>16 Feb 2023: Awaiting confirmation from WCT that the Strategic Plan had been signed off, following which agreement would be sought on the skills and experience needed for the Trustees to deliver the Strategic Plan.</p> <p>April 2023: Confirmation had been received from the Chair of the WCT that the strategy had now been developed, which helped identify the skills and relevant experience required from candidates. Draft advert shared with Chair of the WCT for review. A timetable for the recruitment process will be agreed shortly.</p> <p>July 2023: A report is included within the agenda papers for this meeting recommending the appointment of four Trustees.</p>	28/07/2023
BFI (Broadland Futures Initiative)		Marie-Pierre Tighe	To implement the next steps of the Broad Futures Initiative (BFI) programme, including the development of the modelling which is expected in 2024.	<p>February 2023: Issue 11 of the BFI newsletter was published on 15 February 2023. The project team met on 20 February, and received a presentation from the Broads Angling Services Group on salinity. The next meeting of the Elected Members Forum is due on 4 April.</p> <p>April 2023: The Elected Members Forum met on 4 April, and discussed the long listing of potential flood risk management actions. The project team met on 19 April, and had a workshop focusing on the possible indicators for each of the BFI objectives.</p> <p>July 2023: The Elected Members Forum met on 10 July to discuss the prioritisation of BFI objectives. Issue 12 of the BFI newsletter published in June.</p>	

Date of report: 13 July 2023

Broads Authority

28 July 2023

Agenda item number 10

Race to Zero

Report by Carbon Reduction Projects Manager

Purpose

To inform members about the Race to Zero scheme and the UK National Parks' ambition to join the scheme, and the next steps the Broads Authority needs to take to join.

Broads Plan context

A3 - Agree carbon reduction targets for the Broads National Park and promote action to reduce emissions.

Recommendations

To:

- i. note the information on the Race to Zero Scheme and
 - ii. support the Broads Authority joining the Race to Zero scheme and affirm the required commitments.
-

1. Introduction

- 1.1. The UN Race to Zero Campaign is a global initiative aimed at addressing climate change by mobilising various stakeholders to achieve net-zero greenhouse gas emissions. It was launched in 2020 in collaboration with the COP26 Presidency and is aligned with the Paris Agreement's goal of limiting global warming to well below 2 degrees Celsius above pre-industrial levels. The UN Race to Zero Campaign is coordinated by the United Nations Framework Convention on Climate Change (UNFCCC) Secretariat. Further information can be found at <https://unfccc.int/climate-action/race-to-zero-campaign>.
- 1.2. The UK National Parks Climate & Energy Group began exploring Race to Zero as part of the process of applying for a stand at COP26. Committing to join the Race to Zero was a requirement for participating in the COP26 pavilion. Although the bid for a stand at the pavilion was not successful, the initiative was kept under discussion, with work co-ordinated by Bannau Brycheiniog National Park Authority.
- 1.3. The objective is for all UK National Parks to make a collective decision to join, with a target date of August 2023.

1.4. One of the joining conditions is to establish a science-based target for reaching Net-Zero, so it ties in with the work by all UK National Parks with Small World Consulting Ltd to develop footprints for each National Park. The Broads' work was completed last year and presented to members at a workshop on 25 July 2022. The full report from Small World Consulting is available [here](#).

2. Requirements of Race to Zero in the context of the Broads

2.1. Each Race to Zero member must commit to five actions (the five Ps):

- **Pledge:** to take concrete action toward or beyond a fair share of the 50% global GHG reduction needed by 2030, and to reach net zero by 2050 at the latest.
- **Plan:** within 12 months develop an evidence-based emissions reduction plan in line with the pledge.
- **Proceed:** take immediate action towards meeting the pledge.
- **Publish:** commit to report data and actions in relation to meeting the pledge, publicly and at least annually - feeding into the UNFCCC Global Climate Action Portal.
- **Persuade:** align lobbying and advocacy activities with net zero by proactively supporting climate policies consistent with the Race to Zero criteria.

2.2. The National Parks Climate and Energy Group met with representatives of Race to Zero on 25 April 2023 to discuss what this means in the context of a Protected Landscape, and the work that has been done by each of the Parks to date.

2.3. **Pledge:** The essential requirement is a public declaration, and an official decision taken at the highest level within the organisation. For the Broads Authority this means publicly declaring an ambition to follow the Small World targets presented last year, with a member decision at an Authority meeting, along with information on our website regarding Race to Zero, and a supporting press release.

2.4. **Plan:** In the [report](#) presented to members last December, we set out a series of actions that we would seek to implement in regard to the various footprints identified in the Small World Report. Some work would be required with the Race to Zero Champions to ensure this is in an adequate format, however it is a strong basis to start. This plan would need to be published on the Broads Authority website, and regularly updated.

2.5. **Proceed:** The Authority needs to agree to follow the plan and commit resources to its delivery. This includes continuing to finance the Carbon Reduction officer role, investing resources in projects such as installing solar panels at the dockyard, using biofuels where electrification is not yet viable, and developing emission savings measures in the Broads Authority's operations. There is also officer time needed to support securing external funding (such as the Peatland Restoration bid or the FibreBroads Project) and continuing to develop external funding pipelines and projects.

2.6. **Publish:** The reporting templates will be provided by the Race to Zero organisation. Annual reporting would be carried out with information already collected by the

Authority, documenting progress towards its Net-Zero objectives. The annual report would be published on the Authority's website, as well as presented to members.

- 2.7. **Persuade:** The National Parks are seen as being well placed to influence behaviour changes at an individual and organisational level, by informing their inhabitants and visitors about the importance of their actions in fighting climate change and enabling companies operating in their areas to act to reduce their emissions. The Authority can carry this out by supporting projects which enable farmers to increase their sustainability, such as those developed by the Broadland Catchment Partnership, Farming in Protected Landscapes and FibreBroads. Other relevant examples include the on-going review of the Sustainable Tourism Plan and seeking funding to support sustainable tourism in the Broads.

3. Next Steps

- 3.1. If members support the proposal, the Authority would aim to complete the application by the end of August 2023. Participation in the scheme will be discussed at the National Parks' Chairs meeting, and it is anticipated that all parks will opt to join the scheme.
- 3.2. Assuming all National Parks agree to submit a joint application, then the Authority, along with the National Communications team, would support a joint media effort.
- 3.3. Submission of the delivery plan, in line with the **Plan** commitment, would be due in August 2024. This would be an updated version of the plan presented in December 2023, which would be presented to members at the July 2024 Authority meeting.

4. Financial implications

- 4.1. The scheme is free to join, as is the ongoing reporting. Broads Authority staff time is required for the submission of annual reports. The data collection would form part of climate change tracking, and procedures would be designed to avoid duplication of effort. This work can be carried out within the existing staff resources.

5. Risk implications

- 5.1. If the Broads Authority fails to make progress towards Net-Zero objectives then this would be highlighted through the reporting, leading to a potential loss of reputation and confidence.

6. Conclusion

- 6.1. The Race to Zero campaign fits well with the ambitions of the Broads Authority and provides a clear accountability mechanism to drive action. Joining with the other UK National Parks would be a powerful tool to inspire action.

Author: Harry Mach

Date of report: 23 June 2023

Background papers: [Climate Change update \(broads-authority.gov.uk\)](https://broads-authority.gov.uk) (December 2022)

[Broads Plan](#) strategic objectives: A3

Broads Authority

28 July 2023

Agenda item number 11

Strategic priorities update for 2023/24 and draft strategic priorities for 2024/25

Report by Senior Governance Officer

Purpose

This report sets out the latest progress in implementing the Authority's annual strategic priorities for 2023/24 and starts the process for considering next year's priorities.

Broads Plan context

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

Recommended decision

- i. To note the progress in implementing this year's strategic priorities; and
 - ii. To consider the draft strategic priorities for 2024/25.
-

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 introduced a new requirement for National Park Authorities and the Broads Authority to provide quarterly updates on deliverables against the Business Plan, as part of its grant funding agreement. These update reports on our strategic priorities are used by officers to comply with that requirement.
- 1.3. The latest update on the agreed strategic priorities for 2023/24 is in Table 1 below.

Table 1

Strategic priorities 2023/24 – progress update

Themes, aims and milestones	Progress	Lead officer
<p>1. Climate Change crisis response</p> <p>Aim: To implement the next steps of the various projects tackling climate change related issues, including the actions in the Authority’s Climate Change Action Plan.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Publish at least two editions of the Broadland Futures Initiative BFI newsletter, by March 2024. (ii) Hold at least two meetings of the BFI Elected Members Forum, by March 2024. (iii) Various technical deliverables from BFI consultant including the new hydraulic model, throughout 2023/24. (iv) Work with partners to secure funding and implement Phase II of the “Electrifying the Broads” project, by March 2024. (v) Deliver the actions set out in the Authority’s Climate Change Action Plan. 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) 12th edition of the newsletter published in June 2023. (ii) Meeting of the Elected Members Forum held on 10 July 2023, with a workshop to discuss the prioritisation of BFI objectives. (iii) On track. (iv) We have had discussions with the Canal & Rivers Trust and Environment Agency to see what joint work can be done on boating electrification. Round 4 of the Clean Maritime Demonstration Competition is expected to open in July 2023, we will reach out to partners to determine if we can submit a bid. (v) We are drafting a tender for the installation of solar panels at the Dockyard. We have launched a consultation with Visit The Broads members to identify opportunities to use funding from the Norfolk Investment Framework to support sustainable tourism. 	<p>Director of Strategic Services</p>
<p>2. Biodiversity crisis response</p> <p>Aim: Co-ordinate and implement with partners the development of strategies and projects, including the legacy of the peat project.</p>	<p>Status: on track</p>	<p>Environment Policy Adviser</p>

Themes, aims and milestones	Progress	Lead officer
<p>Milestones:</p> <p>(i) Endorsement of Norfolk & Suffolk Nature Recovery Strategies – timings to be confirmed subject to further details expected from government.</p> <p>(ii) To implement the next steps of the Nature for Climate Peat restoration project within agreed budget and timeline, and review lessons learnt by June 2023.</p> <p>(iii) Complete site selection for potential restoration, and support the submission of Restoration Grant Application, if appropriate, by 26 May 2023.</p>	<p>(i) Meeting of the Norfolk and Suffolk Nature Recovery Partnership held on 16 May 2023, discussing roles and LNRS governance, with the Broads Authority as a “Supporting Authority”. LNRS to be published August 2024.</p> <p>(ii) NE approved the Broads Peat project extension to 31 August 2023; the project budget was revised to £1,125,831.</p> <p>Broads Peat project lessons learnt report completed as part of the annual report to NE.</p> <p>Awarded ~£400k from the Paludiculture Exploration Fund to deliver ‘FibreBroads’ led by Broads Authority, with Norfolk FWAG, Norfolk County Council, NUA, Wetland Products Foundation and Hudson Architects, with support from EA, Broads IDB, Fenland Soil.</p> <p>Lowland Agricultural Peatland Task Force Report launched by ministers on 29 June 2023, co-written by the EPA, with 14 recommendations for action.</p> <p>(iii) A restoration bid has been submitted for Buttle Marsh.</p>	
<p>3. Navigation IT</p> <p>Aim: To replace current tolls system and provide improved online functionality.</p> <p>Milestones:</p>	<p>Status: delayed</p> <p>(i) Further to meeting with Management Team on 2 May to</p>	<p>Head of ICT/Collector of Tolls</p>

Themes, aims and milestones	Progress	Lead officer
<ul style="list-style-type: none"> (i) Develop timetable and specification by May 2023 (ii) Progress workplan for 2023/24 as per agreed timeline. 	<p>report on discussions with other waterways, Navigation Committee were consulted re specific functionality on 8 June.</p> <p>There are ongoing discussions with a developer re the feasibility of updating our current internal system to run on the latest, cloud hosted, software platform.</p> <p>With the scope of the project almost complete, the full specification and tender preparation are scheduled for completion by March 2024.</p> <p>(ii) Ongoing</p>	
<p>4. Water Mills and Marshes</p> <p>Aim: Co-ordinate and implement with partners the WMM programme to latest agreed schedule and budget.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Monitor and report progress (July & Dec 2023). (ii) Submit quarterly claims to National Lottery Heritage Fund (April/Jul/Oct/Jan). (iii) Complete individual project plans with project partners (June) (iv) Complete final project evaluations with external scheme evaluators (September) (v) Hold project legacy partner conference (November) 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) All projects progressing well to adjusted plans (ii) Quarterly returns submitted on time and paid by NLHF. (iii) Most external partner projects now completed with individual project evaluations being conducted and submitted. (iv) External scheme evaluators have completed the final telephone interviews with project partners and participants. We are expecting the first draft of their report in August. (v) Planning for the Landscape Partnership legacy conference is 	<p>Broads Landscape Partnership Programme Manager</p>

Themes, aims and milestones	Progress	Lead officer
(vi) Prepare final project report	<p>ongoing. Conference will highlight the works accomplished since 2018 and look at planned legacy works and opportunities derived from the scheme.</p> <p>(vi) Evidence for the final scheme report is being gathered and collated.</p> <p>Work is nearing completion at Mutton’s Mill. The millwright is now lifting the new stocks and sails back into place on the mill.</p> <p>Repair work has begun at the drainage structure at the pumphouse at Strumpshaw Fen. This is due to be completed by the end of the summer.</p> <p>We are eagerly anticipating the arrival of Tom Williamson’s new book on history of the Broads, which is the final output from our work on the Broads Hidden Heritage Project.</p> <p>Our exhibition on the history of drainage windmills in the Broads in the museum of the Broads in Stalham is currently open to the public for its second season. It will remain open through October 2023.</p>	
<p>5. Local Plan for the Broads</p> <p>Aim: To review the Local Plan for the Broads for adoption in 2024 (estimated).</p> <p>Milestones:</p> <p>(i) Preparation of the Preferred Options version of Local Plan (with HRA and SA) consultation – towards consultation in autumn 2023.</p>	<p>Status: on track</p> <p>(i) Policies are being drafted and taken to Planning Committee each month. Sites put forward for consideration are being assessed.</p> <p>(ii) On track.</p>	<p>Planning Policy Officer</p>

Themes, aims and milestones	Progress	Lead officer
(ii) Preparation of the Publication version of the Local Plan throughout 2024.		
<p>6. Farming in Protected Landscapes (FiPL)</p> <p>Aim: To run the FiPL programme and allocate Broads grants to farmers and landowners, and support the Broads and Norfolk Coast Land Management Board to allocate their funding.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Hold six Land Management Board meetings, by March 2024. (ii) Allocate all grant funding to projects, by December 2023. (iii) Engagement activities to showcase case studies funded through FiPL, by March 2024. 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) Held Land Management Board meeting on 5 June 2023. Six projects were approved by the Board in the Broads. In total there are 16 projects that have been approved so far this programme year. (ii) Defra have confirmed an increase in the programme budget, meaning that the grant pot for the programme is now £275,986.64. So far £158,841.78 has been allocated to grants. (iii) New staff member is joining as a full time Farming in Protected Landscapes Officer in August, to help with communication and delivery of the programme. 	<p>Catchment & Farming Officer</p>
<p>7. Budget pressures</p> <p>Aim: To operate at a level in line with expected income.</p> <p>Milestones:</p> <ul style="list-style-type: none"> (i) Use January budget report for 2023/24 and the three-year horizon to continue discussions 	<p>Status: on track</p> <ul style="list-style-type: none"> (i) Work to start over the summer period on the 2023/24 budget. (ii) The Philanthropy Company has been appointed on behalf of the 	<p>Chief Executive & Director of Finance</p>

Themes, aims and milestones	Progress	Lead officer
<p>with Defra officials on future funding levels.</p> <p>(ii) Further savings and additional income (including from external funding) for 2024/25 Budget (January 2024)</p>	<p>English National Parks and DEFRA to look at income generation opportunities.</p> <p>Draft second phase report received 10 July 2023, meeting to discuss scheduled for 14 July 2023.</p>	

2. Setting strategic priorities for 2024/25

- 2.1. The role of strategic priorities in our strategic “golden thread” is set out in appendix 1. The strategic priorities for 2024/25 will feed into the 2024/25 budget setting process.
- 2.2. The Management Team’s initial draft ideas for next year’s strategic priorities are listed below, as a starting point for members’ consideration:
- Responding to climate change (Broadland Futures Initiative)
 - Biodiversity crisis response
 - Local Plan for the Broads
 - Farming in Protected Landscapes (FiPL)
 - Tolls system replacement
- 2.3. It is important to remember that much of the Authority’s resources is already committed into the future: in providing statutory services such as navigation safety and tolls, planning, and undertaking essential works such as maintenance of the waterways.
- 2.4. Members’ views are welcome on the suggested priorities.
- 2.5. As part of the strategic priorities update report to the Authority in December, the agreed priorities for 2024/25 will be presented, together with expected milestones for reporting progress, wef April 2024.

3. Financial Risks

- 3.1. If the Authority fails to comply with any of its obligations in the Grant Funding Agreement, DEFRA may, at its discretion, reduce, suspend or terminate payments of grant, or require any part or all of the grant to be repaid.
- 3.2. Over-committing to additional work or priorities will have an adverse impact on the budget (see para. 2.3 above).

Author: Sara Utting

Date of report: 12 July 2023

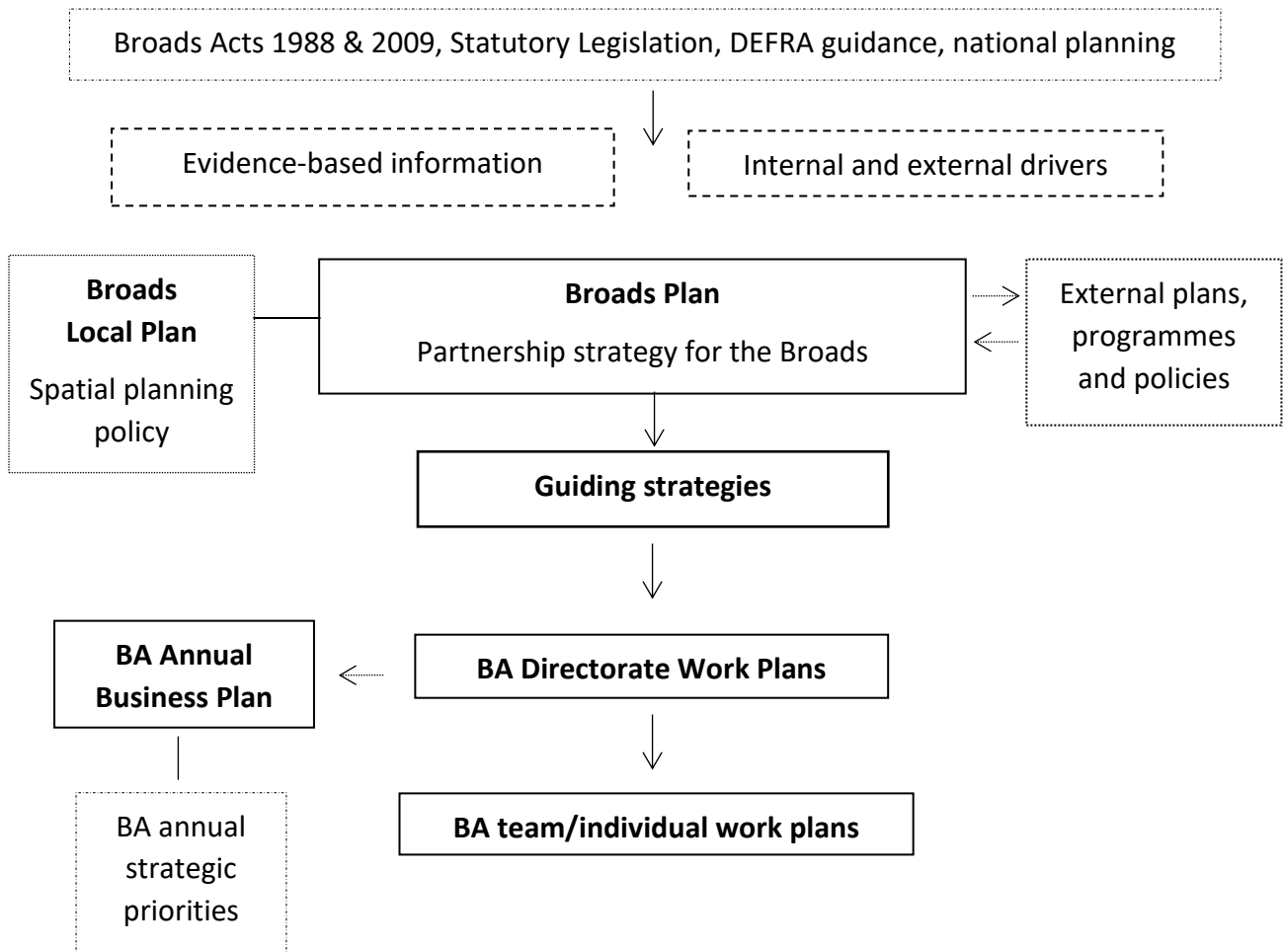
[Broads Plan](#) strategic objectives: All

Appendix 1 – “Golden thread” strategic framework

Appendix 1 – ‘Golden thread’ strategic framework

Fig. 1

‘Golden thread’ strategic framework



Broads Authority

28 July 2023

Agenda item number 12

Annual Governance Statement 2022/23 and Code of Corporate Governance 2023

Report by Senior Governance Officer

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 2022/23 and Code of Corporate Governance 2023 are appended to this report.

Recommended decision

To approve the Annual Governance Statement 2022/23 and to note, subject to the implementation of improvements identified in the action plan, that the Authority's systems of governance and internal control are considered to be adequate and effective.

1. Introduction

- 1.1. As a public body, the Broads Authority is responsible for making sure it has strong and up to date governance and internal control systems that comply with the principles of "good governance". Under the Accounts and Audit (Amendments) Regulations 2022, we must publish our draft un-audited annual Statement of Accounts by 31 May. 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. Whilst the draft Statement of Accounts for 2022/23 have been made available on our website, unfortunately, it has not been possible to prepare by AGS, due to the revised shortened timescales. In previous years, the deadline was 30 November.
- 1.2. The AGS is guided by the "Delivering Good Governance in Local Government: Framework" which includes principles on integrity, ethical values and the rule of law; stakeholder engagement; sustainable economic, social and environmental benefits; leadership and resources; risk and performance; and transparency, reporting and review. Our internal and external audit, internal review and other reports, and the Code of Corporate Governance (CCG) all provide evidence for the AGS.

- 1.3. The Audit and Risk Committee will review the AGS on 25 July 2023 and present any suggested amendments or recommendations to today’s meeting. Once the Authority approves the Statement, it is signed by the Chair and Chief Executive and the Action Plan 2023/24 is implemented.

2. Code of Corporate Governance (CCG)

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

3. Audit opinion

- 3.1. The Head of Internal Audit’s overall audit opinion in relation to the framework of governance, risk management and control at the Broads Authority in 2022/23 is reasonable, with two of the four audits (Corporate Governance & Risk Management and Partnership Working) having a reasonable (positive) assurance grading and Corporate Health and Safety and Key Controls and Assurance with a “substantial” assurance. The Authority’s Management Team accepted the vast majority of the recommendations raised and assigned responsibilities and deadline dates, as shown in the AGS action plan (appendix 1).
- 3.2. In providing the opinion, the Authority’s risk management framework and supporting processes, the relative materiality of the issue arising from the internal audit work during the year, and management’s progress in addressing any control weaknesses identified from this were taken into account. The opinion was discussed with the Section 17 Officer prior to publication.

Author: Sara Utting

Date of report: 12 July 2023

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

Appendix 1 – [Draft Annual Governance Statement 2022/23 and Code of Corporate Governance 2023](#)

Broads Authority

28 July 2023

Agenda item number 13

Statement of Accounts 2022/23

Report by Senior Accountant

Summary

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

Recommendation

To be noted.

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1. Introduction

- 1.1. In the Financial Performance and Direction report to the Authority on 12 May 2023, there were draft figures for 2022/23 that provided for a consolidated deficit of £316,687. At the meeting, a verbal update was provided that some additional year-end adjustments had been made and the deficit had increased to £366,036. These figures were then used in the production of the draft Statement of Accounts, which were signed and published on our website on 31 May 2023.
- 1.2. The draft Statement of Accounts and the Annual Governance Statement was presented to the Audit and Risk Committee on 25 July 2023. A verbal update will be provided at today's meeting.

2. Changes to the 2022/23 Accounts

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

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

Table 1

Summary Income and Expenditure 2022/23

Income and Expenditure	Operations £000's	Strategic Services £000's	Finance & Support Services £000's	HLF & CANAPE £000's	Corporate Amounts £000's	Total £000's
Fees, charges and other service income	(223)	(1,292)	(35)	(689)	(3,928)	(6,167)
Contribution from reserves	0	0	0	0	(44)	(44)
Government Grants	0	0	0	0	(4,785)	(4,785)
Total Income	(223)	(1,292)	(35)	(689)	(8,757)	(10,996)
Employee expenses	2,558	1,665	972	172	148	5,515
Other service expenses	2,064	1,294	2,108	381	0	5,847
Total Expenditure	4,622	2,959	3,080	553	148	11,362
Net Expenditure	4,399	1,667	3,045	(136)	(8,609)	366

Table 2

Summary of adjustments

Adjustments	Amounts £000's
Net Expenditure	366
Amounts in the Comprehensive Income and Expenditure Statement (CIES) not reported to management	1,255

Adjustments	Amounts £000's
Amounts included in Table 1 not in the CIES	3,012
Cost of Services in the CIES	4,633

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

Table 3

Detailed adjustments

Income and Expenditure type	Service Analysis £000's	Not reported to Management £000's	Not included in the CIES £000's	Net Cost of Services £000's	Other operating expenditure, finance & investment income and Government Grant £000's	Deficit on the Provision of Services £000's
Fees, charges and other service income	(6,051)	0	0	(6,051)	0	(6,051)
Interest and investment income	(117)	0	117	0	(117)	(117)
Contribution from reserves	(43)	0	(814)	(857)	0	(857)
Government Grants	(4,785)	0	4,785	0	(4,935)	(4,935)

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 Income	(10,996)	0	4,088	(6,908)	(5,052)	(11,960)
Employee expenses	5,515	929	0	6,444	255	6,699
Other services expenses	5,847	0	(1,076)	4,771	0	4,771
Depreciation, amortisation & revaluation	0	326	0	326	0	326
Interest payments	0	0	0	0	56	56
Gain on disposal of Assets	0	0	0	0	(8)	(8)
Total Operating Expenditure	11,362	1,255	(1,076)	11,541	303	11,844
(Surplus)/Deficit on the Provision of Services	366	1,255	3,012	4,633	(4,749)	(116)

3. Balance Sheet

3.1. At the end of 2022/23, the Balance Sheet was reporting a net asset position of £13,346,000. This is an increase from the 2021/22 net asset position of £289,000. As with previous years, the main cause of this is the movement in the Pension Fund liability, which changed from a net liability, with a movement of £11,475,000. The pension fluctuations are due to the changes in financial assumptions as calculated by the actuary. The fund also seeks to maintain contributions at a consistent rate to minimise the impact on the Authority's cash flows. The Authority makes additional contributions to the fund to reduce the deficit over the next 20 years. Funding levels are monitored on an annual basis, whilst the contributions and the annual deficit payments are recalculated as part of triennial valuation. Additional information about

the Pension Fund Assets and Liabilities can be found within the Statement of Accounts under Note 32.

- 3.2. The bottom section of the Balance Sheet on page 20 splits the reserves between useable and unusable reserves. The useable reserves can be used to fund future operating expenditure, while the unusable reserves are kept to manage accounting processes such as unrealised gains or acquisitions of Fixed Assets and the movements on the Pension Reserve.
- 3.3. The closing position on the National Park (General), Navigation and Earmarked reserves remain at the same levels as verbally reported on 12 May 2023. The individual balances that make up the Earmarked reserve can be found within the Statement of Accounts under note 10, page 41. The year end balances of the reserves are:
 - National Park £610,773;
 - Navigation £611,586;
 - Earmarked £3,767,349 of which £1,503,292 relates to Navigation.

4. Annual Governance Statement

- 4.1. The Accounts and Audit (England) Regulations 2015 contain a requirement that an Annual Governance Statement, prepared in accordance with proper practices in relation to internal control, must be approved by the relevant body and must accompany the Statement of Accounts. The Annual Governance Statement (AGS) has not been incorporated into the Draft Statement of Accounts as this is awaiting approval from the Audit & Risk Committee and Broads Authority. The AGS was presented to the Audit and Risk Committee on 25 July 2023 and a verbal update will be provided at this meeting (separate item on this agenda). Once the AGS has been approved by Broads Authority, the Draft Statement of Accounts will be reuploaded to include the Annual Governance Statement.

5. Audit of the Statement of Accounts

- 5.1. The Authority's external auditors, Ernst & Young (EY) have not yet set a date to carry out the audit for 2022/23, but the planning stage will take place after 1 November 2023. This is due to other Local Authorities having prior year external audits still outstanding.

6. Financial Implications

- 6.1. The Statement of Accounts for 2022/23 shows revenue reserves of £1,222,359 (National Park (general) reserves £610,773, Navigation reserves £611,586) that are considered to be adequate. The National Park reserve at the end of 2022/23 stands at 12.1% of net expenditure, while the Navigation reserve is 15.2%.

6.2. The outturn figures for 2022/23, the impact of inflation and the 2023/24 level of tolls received will be assessed for their impact on the overall level of reserves, and will be taken into account in future budgeting proposals and when making decisions about income and expenditure in 2024/25.

Author: Ellie Richards

Date of report: 25 July 2023

[Broads Plan](#) strategic objectives: All

Appendix 1 – Draft Statement of accounts 2023 excl AGS

Broads Authority

Draft Statement of Accounts 2022/23

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Narrative report

Introduction

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

About the Broads Authority

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

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

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

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

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

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

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

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

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

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

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

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

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

[Strategic priorities update](#)

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

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

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

Governance

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

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

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

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

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

Operational model

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

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

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

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

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

Risks

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

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

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

Review of Corporate Risk Register

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

Opportunities

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

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

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

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

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

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

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

Strategy and resource allocation

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

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

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

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

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

Performance

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

General (National Park) Income and Expenditure

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

The Authority set a budget for 2022/23 with a forecast deficit of £221k (£124k deficit for 2021/22). This deficit was to be balanced using reserves. The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for the year 2022/23 indicated an anticipated deficit of £200k. The actual outturn saw a deficit of £221k (an adverse variance of £21k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved the Authority on 12 May for £29k (nil for 2021/22) and added to the 2023/24 budget.

Navigation Income and Expenditure

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

The Authority set a budget with a forecast deficit of £206k for 2022/23 (deficit of £299k for 2021/22). This deficit was to be balanced using reserves. The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for 2022/23, which took account of approved budget changes, indicated an anticipated deficit of £172k. The actual outturn saw a deficit of £146k (a favourable variance of £26k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 12 May but due to the requests being funded from the earmarked reserves the net effect on the revenue budget for 2023/24 was £nil (£75k for 2021/22).

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

Outlook

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

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

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

Changes to the 2022/23 Accounts

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

The accounting statements

The Broads Authority's accounts for the year 2022/23 are set out on pages 13 to 81. They consist of:

Statement of Responsibilities for the Statement of Accounts

Statement of Corporate Governance

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

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

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

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

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

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

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

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

Statement of Responsibilities for the Statement of Accounts

The Authority's Responsibilities

The Authority is required to:

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

The Director of Finance's Responsibilities

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

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

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

The Director of Finance has also:

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

Director of Finance's Certificate

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

Emma Krelle (Director of Finance)

Certificate of Committee Resolution

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

Signed on behalf of The Broads Authority:

(Chair of meeting approving the accounts)

Date

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

Expenditure and Funding Analysis

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

2021/22 Net expenditure chargeable to the General and navigation fund balances £000	2021/22 adjustments between the funding and accounting basis £000	2021/22 Net expenditure in the comprehensive income and expenditure statement £000	Function	2022/23 Net expenditure chargeable to the General and navigation fund balances £000	2022/23 adjustments between the funding and accounting basis £000	2022/23 Net expenditure in the comprehensive income and expenditure statement £000
1,294	306	1,600	Operations	1,175	257	1,432
1,152	283	1,435	Strategic Services	1,328	262	1,590
774	84	858	Finance & Support Services (previously known as Chief Executive)	1,793	(808)	985
76	0	76	Corporate Amounts	79	0	79
(333)	627	294	Broads Navigation Account	14	533	547
2,963	1,300	4,263	Net cost of services (subtotal)	4,389	244	4,633
(3,380)	271	(3,109)	Other income and expenditure	(4,837)	88	(4,749)
(417)	1,571	1,154	(Surplus) or Deficit	(448)	332	(116)
(1,787)			Opening general and navigation fund balance	(1,669)		
(417)			Less/plus surplus or (deficit) on general and navigation balance in year	(448)		
535			Transfer (to)/from earmarked reserves	894		
(1,669)			Closing general and navigation fund balance at 31 March	(1,223)		

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

Comprehensive Income and Expenditure statement

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

2021/22 Gross expenditure £000	2021/22 Income £000	2021/22 Net expenditure/ (income) £000	Description	Note	2022/23 Gross expenditure £000	2022/23 Income £000	2022/23 Net expenditure/ (income) £000
2,061	(461)	1,600	Operations		2,241	(809)	1,432
2,344	(909)	1,435	Strategic Services		2,846	(1,256)	1,590
880	(22)	858	Finance & Support Services		1,007	(22)	985
76	0	76	Corporate Items		79	0	79
4,241	(3,947)	294	Broads Navigation Account	36	4,496	(3,949)	547
9,602	(5,339)	4,263	Cost of services (subtotal)		10,669	(6,036)	4,633
		(1)	(Gains)/Losses on the disposal of non-current assets				(8)
		306	Financing and investment income and expenditure	11			193
		(3,414)	Taxation and non-specific grant income and expenditure	12			(4,934)
		1,154	(Surplus) or deficit on provision of services (subtotal)				(116)
		(211)	(Surplus) or deficit on revaluation of fixed assets				(272)
		(5,352)	Actuarial (gains)/losses on pension assets/liabilities				(12,669)
		(5,563)	Other comprehensive income and expenditure (subtotal)				(12,941)
		(4,409)	Total comprehensive income and expenditure				(13,057)

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.

2021/22	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 2021 (A)	1,787	405	0	2,338	4,530	(8,650)	(4,120)
Total comprehensive income and expenditure	(1,154)	0	0	0	(1,154)	5,563	4,409
Adjustments between accounting basis and funding basis under regulations (Note 9)	1,571	0	0	0	1,571	(1,571)	0
Transfers to or from Earmarked reserves (Note 10)	(535)	0	0	535	0	0	0
Increase or (decrease in 2021/22 (B) (subtotal)	(118)	0	0	535	417	3,992	4,409
Balance at 31 March 2022 (=A+B)	1,669	405	0	2,873	4,947	(4,658)	289

2022/23	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 2022 (A)	1,669	405	0	2,873	4,947	(4,658)	289
Total comprehensive income and expenditure	116	0	0	0	116	0	116
Other Comprehensive income and expenditure	0	0	0	0	0	12,941	12,941
Adjustments between accounting basis and funding basis under regulations (Note 9)	332	17	150	0	499	(499)	0
Transfers to or from Earmarked reserves (Note 10)	(894)	0	0	894	0	0	0
Increase or (decrease in 2022/23 (B) (subtotal)	(446)	17	150	894	615	12,442	13,057
Balance at 31 March 2023 (=A+B)	1,223	422	150	3,767	5,562	7,784	13,346

Balance sheet

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

As at 31 March 22 £000	Category	Note	As at 31 March 23 £000
4,603	Property, plant & equipment	13	5,497
4,603	Long term assets (subtotal)		5,497
5,006	Short term investments		5,029
125	Inventories	14	141
794	Short term debtors	15	1,905
1,152	Cash and cash equivalents	16	702
7,077	Current assets (subtotal)		7,777
(35)	Short term borrowing		(35)
(2,017)	Short term creditors	17	(2,076)
(119)	Provisions	18	(99)
(23)	Grant receipts in advance	27	(45)
(2,194)	Current liabilities (subtotal)		(2,255)
(130)	Long term borrowing		(94)
(9,067)	Other long-term liabilities	30, 32	2,421
(9,197)	Long term liabilities (subtotal)		2,327
289	Net assets (liabilities)		13,346
-	Useable reserves	-	-
822	General account fund balance		611
847	Navigation account fund balance		612
405	Capital receipts reserve		422
-	Capital Grants Unapplied Account		150
2,873	Earmarked reserves	10	3,767
-	Unusable reserves	20	-
2,082	Revaluation reserve		2,340
2,330	Capital adjustment account		3,030
(9,008)	Pension reserve		2,467
(62)	Accumulated absence reserve		(53)
289	Total reserves		13,346

Emma Krelle (Director of Finance)

Cash Flow statement

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

2021/22 £000	Revenue activities	Note	2022/23 £000
(1,154)	Net surplus or (deficit) on the provision of services		116
2,132	Adjustments to net surplus or deficit on the provision of services for non-cash movements		434
(3)	Adjust for items in the net surplus or deficit on the provision of services that are investing and financing activities		(1,087)
975	Net cash flows from operating activities (subtotal)	21	(537)
(2,119)	Investing activities	22	150
(78)	Financing activities	23	(63)
(1,222)	Net increase or (decrease) in cash and cash equivalents (subtotal)		(450)
2,374	Cash and cash equivalents at the beginning of the reporting period		1,152
1,152	Cash and cash equivalents at the end of the reporting period	16	702

Notes to the Statement of Accounts

1. Accounting policies

i. General principles

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

ii. Accruals of Income and Expenditure

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

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

iii. Cash and cash equivalents

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

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

iv. Exceptional items

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

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

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

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

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

vi. Charges to revenue for non-current assets

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

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

vii. Employee Benefits

Benefits payable during employment

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

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

Termination benefits

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

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

Post-employment benefits

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

viii. Events after the balance sheet date

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

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

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

ix. Fair value measurement

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

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

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

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

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

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

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

x. Financial instruments

Financial liabilities

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

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

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

Financial assets

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

There are three main classes of financial assets measured at:

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

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

Financial assets measured at amortised cost

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

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

Expected Credit Loss Model

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

The Authority has not made any material loans.

xi. Foreign currency translation

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

xii. Government Grants and Contributions

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

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

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

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

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

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

xiii. Inventories

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

xiv. Leases

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

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

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

The Authority as lessee

Finance leases

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

Lease payments are apportioned between:

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

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

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

Operating leases

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

The Authority as lessor

Operating leases

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

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

xv. Property, Plant and Equipment

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

Recognition

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

Measurement

Assets are initially measured at cost, comprising:

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

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

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

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

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

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

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

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

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

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

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

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

Impairment

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

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

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

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

Depreciation

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

Depreciation is calculated on the following bases:

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

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

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

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

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

Disposals and non-current assets

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

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

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

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

xvi. Provisions, contingent liabilities and contingent assets

Provisions

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

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

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

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

Contingent liabilities

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

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

Contingent assets

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

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

xvii. Reserves

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

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

xviii. Operating segments

In accordance with IFRS 8 and the Code, the Broads Authority keeps the general fund and navigation fund separately. Under the Code, the Authority has prepared a single income and expenditure account for 2021/22, 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 Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

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

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

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

3. Critical judgements in applying accounting policies

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

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

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

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

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

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

5. Material items of income and expenditure

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

6. Events after the balance sheet date

The Draft Statement of Accounts was authorised for issue by the Director of Finance on X 2023. Events that occur after this date are not reflected in the financial statements or notes.

7. Note to the expenditure and funding analysis

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

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

Note

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

Income received on a segmental basis is analysed below:

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

8a. Expenditure and income analysed by nature

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

Expenditure	2021/22 £000	2022/23 £000
Employee benefits expenses	6,326	6,699
Other services expenses	3,589	4,772
Depreciation, amortisation, impairment	475	326
Interest payments	46	55
Expenditure in relation to investment properties	0	0
Loss/(gain) on the disposal of assets	(1)	(8)
Total expenditure	10,435	11,844

Income	2021/22 £000	2022/23 £000
Fees, charges and other service income	(5,343)	(6,051)
Interest and investment income	(12)	(117)
Contributions from reserves	(592)	(857)
Government grants and contributions	(3,414)	(4,935)
Total income (subtotal)	(9,361)	(11,960)
Surplus or deficit on the provision of services	1,154	(116)

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

Amounts included in the Balance Sheet for contracts with service recipients

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

9. Adjustments between accounting basis and funding basis under regulations

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

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

10. Transfers to/from earmarked reserves

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

Reserve Name	Balance at 31 March 2021 £000	Transfers in 2021/22 £000	Transfers out 2021/22 £000	Balance at 31 March 2022 £000	Transfers in 2022/23 £000	Transfers out 2022/23 £000	Balance at 31 March 2023 £000
Property	(731)	(173)	24	(880)	(98)	42	(936)
Plant, vessels and equipment	(346)	(217)	78	(485)	(220)	69	(636)
Premises	(212)	(82)	0	(294)	(88)	5	(377)
Planning delivery grant	(228)	(17)	0	(245)	(16)	0	(261)
Upper Thurne Enhancement Scheme	(165)	(22)	0	(187)	(27)	0	(214)
Section 106 Agreements	(34)	0	34	0	0	0	0
Heritage Lottery Fund	(32)	(345)	369	(8)	(636)	473	(171)
Catchment Partnership	(75)	(32)	22	(85)	(48)	48	(85)
CANAPE	(391)	(210)	125	(476)	(67)	80	(463)
Computer Software	(31)	(98)	0	(129)	(23)	0	(152)
UK National Park Communications	(47)	(152)	161	(38)	(88)	121	(5)
Match Funding	(46)	0	0	(46)	0	29	(17)
Medium Term Financial Planning	0	0	0	0	(450)	0	(450)
Total	(2,338)	(1,348)	813	(2,873)	(1,761)	867	(3,767)

Included in the closing balance of £3,687k, £1,471k relates to Navigation funded reserves.

Earmarked reserves

Property

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

Plant, Vessels and Equipment

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

Premises

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

Planning Delivery Grant

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

Upper Thurne Enhancement Scheme

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

Section 106 Agreements

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

Heritage Lottery Fund

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

Catchment Partnership

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

CANAPE

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

Computer Software

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

UK National Parks Communications

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

Match Funding

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

Medium-term Financial Planning

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

11. Financing and investment income and expenditure

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

12. Taxation and non-specific Grant income

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

13. Property, plant and equipment

Movements on balances 2021/22

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

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

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

Movements on balances 2022/23

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

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 2022	59	1,468	286	0	0	1,813
depreciation charge	39	266	15	0	0	320
derecognition – disposals	0	(44)	0	0	0	(44)
depreciation written out to the Revaluation Reserve	(15)	(29)	0	0	0	(44)
At 31 March 2023	83	1,661	301	0	0	2,045

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 2023	3,296	1,772	14	323	92	5,497
At 31 March 2022	3,123	1,128	29	323	0	4,603

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

Depreciation

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

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

Capital Commitments

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

Impairments

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

Revaluations

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

Significant assumptions applied in estimating the current values are:

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

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

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	73	2	323	0	398
Valued at current value as at 31 March 2023	1,632	985	0	0	92	2,709
31 March 2022	318	235	0	0	0	553
31 March 2021	538	260	0	0	0	798
31 March 2020	808	92	12	0	0	912
31 March 2019	0	127	0	0	0	127
Total cost or valuation	3,296	1,772	14	323	92	5,497

14. Inventories

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

15. Debtors

31 March 2022 £000	Debtor types	31 March 2023 £000
45	Trade receivables	708
637	Prepayments and accrued income	832
112	Other receivable amounts	365
794	Total	1,905

16. Cash and cash equivalents

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

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

17. Creditors

31 March 2022 £000	Creditor types	31 March 2023 £000
258	Trade payables	228
1,552	Accruals and income in advance	1,716
207	Other payable amounts	132
2,017	Total	2,076

18.Provisions

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

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

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

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

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

19. Usable reserves

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

20. Unusable reserves

31 March 2022 £000	Description	31 March 2023 £000
2,082	Revaluation reserve	2,340
2,330	Capital Adjustment Account	3,030
(9,008)	Pensions Reserve	2,467
(62)	Accumulated Absences Account	(53)
(4,658)	Total unusable reserves	7,784

Revaluation reserve

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

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

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

2021/22 £000	Description	2022/23 £000
1,887	Balance at 1 April	2,082
234	Upward revaluation of assets	321
(24)	Downward revaluation of assets	(48)
210	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on Provision of Services (subtotal)	273
(15)	Difference between current value depreciation and historical cost depreciation	(15)
195	Amount written off to the Capital Adjustment Account (subtotal)	258
2,082	Balance at 31 March	2,340

Capital Adjustment Account

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

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

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

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

Pensions Reserve

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

2021/22 £000	Description	2022/23 £000
(13,061)	Balance at 1 April	(9,008)
5,352	Remeasurements of the net defined benefit liability/(asset)	12,669
(2,108)	Reversal of items relating to retirement benefits debited or credited to the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement	(2,080)
809	Employer's pension contributions and direct payments to pensioners payable in the year	886
(9,008)	Balance at 31 March	2,467

Accumulated Absences Account

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

2021/22 £000	Description	2022/23 £000
(67)	Balance at 1 April	(62)
67	Settlement or cancellation of accrual made at the end of the preceding year	0
(62)	Amounts accrued at the end of the current year	62
0	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	(53)
(62)	Balance at 31 March	(53)

21. Cash Flow Statement – Operating Activities

The cash flows from operating activities include the following items:

2021/22 £000	Operating activity	2022/23 £000
(10)	Interest received	117
47	Interest paid	(49)
(37)	Net cash flows from operating activities	68

22. Cash flow statement – investing activities

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

23. Cash flow statement – financing activities

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

24. Members' allowances

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

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

25. Officers' remuneration

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

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

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

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

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

Exit packages

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

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

26.External audit costs

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

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

27. Grant income

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

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

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

Current liabilities

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

28.Related parties

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

Central Government

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

Members

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

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

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

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

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

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

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

Officers

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

Other Public Bodies

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

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

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

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

29. Capital expenditure and capital financing

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

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

30. Leases

Authority as lessee

Finance Leases

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

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

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

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

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

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

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

Operating Leases

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

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

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

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

Authority as Lessor

Finance Leases

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

Operating Leases

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

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

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

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

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

31. Termination benefits

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

32. Defined Benefit Pension Schemes

Participation in Pension Schemes

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

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

Transactions relating to Post-Employment Benefits

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

2021/22 £000	Transaction	2022/23 £000
	Comprehensive Income and Expenditure Statement	
	Cost of services:	
1,837	• current service cost	1,825
0	• past service cost	0
	Financing and investment income and expenditure	
271	• net interest expense	255
2,108	Total post-employment benefits charged to the surplus or deficit on the provision of services	2,080
	Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement:	
(2,162)	• return on plan assets (excluding the amount included in the net interest expense)	1,374
(208)	• actuarial gains and losses arising on changes in demographic assumptions	(99)
(3,065)	• actuarial gains and losses arising on changes in financial assumptions	(17,454)
83	• other experience	3,510
(5,352)	Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement	(12,669)
	Movement in Reserves Statement	
	• reversal of net charges made to the surplus or deficit on the provision of services for post-employment benefits in accordance with the Code	
2,108		2,080
	Actual amount charged against the General Fund balance for pensions in the year:	
(809)	• employers' contributions payable to scheme	(886)

Pension Assets and Liabilities Recognised in the Balance Sheet

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

2021/22 £000	Type	2022/23 £000
(43,379)	Present value of the defined benefit obligation	(32,534)
34,371	Fair value of plan assets	35,001
(9,008)	Net (liability)/asset arising from defined benefit obligation	2,467

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

2021/22 £000	Movements	2022/23 £000
31,452	Opening fair value of scheme assets	34,371
630	Interest income	929
2,162	Remeasurement gain / (loss): <ul style="list-style-type: none"> • The return on plan assets, excluding the amount included in the net interest expense 	(1,374)
0	Other Experience	965
809	Contributions from employer	886
241	Contributions from employees into the scheme	265
(923)	Benefits paid	(1,041)
34,371	Closing fair value of scheme assets	35,001

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

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

Local Government Pension Scheme Assets

Local Government Pension Scheme assets comprised:

Fair value of scheme assets 2021/22 £000				Fair value of scheme assets 2022/23 £000		
Quoted prices in active markets	Quoted prices not in active markets	Total	Asset type	Quoted prices in active markets	Quoted prices not in active markets	Total
486.7	-	486.7	Cash and cash equivalents: <ul style="list-style-type: none"> All cash and cash equivalents 	584.4	-	584.4
-	-	-	Equity instruments: <ul style="list-style-type: none"> Consumer Manufacturing Energy and utilities Financial institutions Health and care Information technology Other 	-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
347.0	-	347.0	Bonds (Debt securities): <ul style="list-style-type: none"> Corporate bonds (investment grade) Corporate bonds (non-investment grade) UK Government 	300.8	-	300.8
-	2,773.4	2,773.4	Private equity: <ul style="list-style-type: none"> All private equity 	-	3,344.1	3,344.1

Fair value of scheme assets 2021/22 £000				Fair value of scheme assets 2022/23 £000		
-	3,139.0	3,139.0	Property:	-	3,029.0	3,029.0
-	483.8	483.8	• UK property	-	520.2	520.2
			• Overseas property			
14,459.1	-	14,459.1	Other investment funds and unit trusts:	16,645.4	-	16,645.4
9,928.4	-	9,928.4	• Equities	6,751.4	-	6,751.4
-	2,746.0	2,746.0	• Bonds	-	3,931.8	3,931.8
-	-	-	• Infrastructure	-	-	-
			• Other			
-	-	-	Derivatives	-	-	-
7.6	-	7.6	• Other derivatives	(106.1)	-	(106.1)
			• Foreign exchange			
25,228.8	9,142.2	34,371.0	Total	24,175.9	10,825.1	35,001.0

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 2022.

The principal assumptions used by the actuary have been:

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

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

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

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

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

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

Techniques used to manage risk

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

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

Impact on the Authority's cash flows

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

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

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

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

33. Contingent Liabilities

The Authority has identified one material contingent liability:

Postwick Tip

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

34. Financial Instruments

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

Financial Assets

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

Financial Liabilities

Type	Non-Current Borrowings 31 March 2022 £000	Non-Current Borrowings 31 March 2023 £000	Non-Current Creditors 31 March 2022 £000	Non-Current Creditors 31 March 2023 £000	Current Borrowings 31 March 2022 £000	Current Borrowings 31 March 2023 £000	Current Creditors 31 March 2022 £000	Current Creditors 31 March 2023 £000	Total 31 March 2022 £000	Total 31 March 2023 £000
Amortised Cost	130	94	0	0	64	35	1,988	2,071	2,182	2,200
Total financial liabilities	130	94	0	0	64	35	1,988	2,071	2,182	2,200
Non-financial liabilities	0	0	0	0	0	0	0	0	0	0
Total	130	94	0	0	64	35	1,988	2,071	2,182	2,200

Income, Expense Gains and Losses

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

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

Fair Values of Assets and Liabilities

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

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

The fair values calculated are as follows:

Financial Liabilities held at amortised cost:	31 March 2022 Carrying Amount £000	31 March 2022 Fair Value £000	31 March 2023 Carrying Amount £000	31 March 2023 Fair Value £000
PWLB	165	175	129	131
Finance Leases	29	29	0	0
Short Term Creditors	1,988	1,988	2,071	2,071
Total	2,182	2,192	2,200	2,202

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

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

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

35. Nature and Extent of Risks Arising from Financial Instruments

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

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

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

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

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

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

Credit Risk

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

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

Liquidity Risk

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

Market Risk

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

Foreign Exchange Risk

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

36. Navigation Income and Expenditure Account

2021/22 Gross expenditure £000	2021/22 Income £000	2021/22 Net expenditure/ (income) £000	Description	2022/23 Gross expenditure £000	2022/23 Income £000	2022/23 Net expenditure/ (income) £000
2,764	(26)	2,738	Operations	2,996	(21)	2,975
645	(204)	441	Strategic Services	614	(104)	510
781	(14)	767	Finance & Support Services	832	(13)	819
51	0	51	Corporate Items	54	0	54
0	(3,703)	(3,703)	Navigation Income (Tolls)	0	(3,811)	(3,811)
4,241	(3,947)	294	Cost of services (subtotal)	4,496	(3,949)	547
		0	(Gains)/Losses on the disposal of non-current assets			(9)
		144	Financing and investment income and expenditure			95
		0	Donated Asset			0
		438	(Surplus) or deficit on provision of services (subtotal)			633
		(228)	(Surplus) or deficit on revaluation of fixed assets			(53)
		(2,456)	Actuarial (gains)/losses on pension assets/liabilities			(5,853)
		(2,684)	Other comprehensive income and expenditure (subtotal)			(5,906)
		(2,246)	Total comprehensive income and expenditure			(5,273)

Glossary of Terms

Accounting period

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

Accounting policies

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

Accruals

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

Actuarial gains and losses

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

Amortisation

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

Amortised cost

This is cost that has been adjusted for amortisation.

Asset

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

Budget

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

Capital income and expenditure

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

Capital financing

Funds raised to pay for capital expenditure. There are various methods of financing capital

expenditure including borrowing, leasing, direct revenue financing, usable capital receipts, capital grants, capital contributions, revenue reserves and earmarked reserves.

Cash equivalents

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

Chartered institute of public finance and accountancy (CIPFA)

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

Code of practice on local authority accounting (the Code)

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

Community assets

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

Contingent liabilities

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

Creditors

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

Current value

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

Debtors

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

Deficit

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

Depreciation

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

Expected return on pension assets

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

Fair value

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

Financial asset

A right to future economic benefits.

Financial instrument

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

Financial liability

An obligation to transfer economic benefits.

Finance lease

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

Long term assets

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

Government grants

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

Historic cost

The cost of an asset when originally bought.

IAS19 retirement benefits

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

Impairment

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

Infrastructure assets

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

Intangible assets

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

International financial reporting standards (ifrs)

International Financial Reporting Standards (IFRS) are issued by the International Accounting Standards Board. All local authorities apply international accounting regulations when preparing accounts. The Authority's accounts follow these standards where they apply to local authorities.

Investment properties

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

Liability

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

Market price

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

Minimum revenue provision (mrp)

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

Net book value

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

Non-distributed costs

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

Operating lease

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

Outturn

The actual amount spent in the financial year.

Pension fund

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

Provision

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

Reserves

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

Revenue income and expenditure

Expenditure which relates to day to day expenses, such as salaries and wages, general running expenses and the minimum revenue provision. Revenue income includes charges made for goods and services.

Surplus

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

Value added tax (vat)

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

Variance / variation

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

Broads Authority

28 July 2023

Agenda item number 14

Capital Funding progress report

Report by Chief Executive

Purpose

To provide the Broads Authority members and Defra officials with a regular update on the progress implementing the capital funding programme.

Broads Plan context

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

C1 – maintain navigation depths to defined specifications, reduce sediment input, and dispose of dredged material in sustainable and beneficial ways.

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

C3 – manage water plants and riverside trees and scrub and seek resources to increase operational targets.

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

Recommended decision

Note the progress in the delivery of the programme.

1. Programme Update

- 1.1. The table in the appendix updates the Authority on the progress made since the last meeting in delivering the capital programme funded by Defra. A copy has been sent to Defra officials so that they are aware of the current position.
- 1.2. At the last meeting it was reported that “All of the plant and equipment ordered for delivery by the end of March arrived on time. The barge/workboat is due for delivery in early May.” The barge has been delivered and is in use collecting cut water plant material on the River Wensum and Yare.
- 1.3. The two outstanding items were the purchase of the Hulver Ground and the repair of the drainage structure at Strumpshaw.

- 1.4. The land purchase was delayed because of the title to the property is subject to a restriction, which specifies that no transfer of the property may be registered with the Land Registry unless a certificate is provided by the seller stating that they have complied with a historic document called the Horning Enclosure, which is dated 13 May 1818.
- 1.5. Following advice from Birketts we have agreed to proceed with the purchase on the following basis. The sale contract will be drafted so that it provides for the full purchase price as a deposit. This will be transferred to the seller's solicitor to hold as stakeholder (so that they are not allowed to use the money until completion) via us before the exchange. It will then sit there until the issue regarding the restriction is resolved by the Charity Commission, the point that the contract becomes unconditional, and we complete the transfer.
- 1.6. The contractors repairing the Strumpshaw drainage structure are on site and photos of the works are included [below](#).
- 1.7. The capital programme has been delivered effectively, the equipment is on site and making a positive difference to the management of the Broads and the protection of its biodiversity.
- 1.8. Our thanks go to Defra Ministers and officials who have made this programme possible.

2. Financial and Risk implications

- 2.1. Most of the capital programme has now been delivered on time and within budget. The remaining risks are deemed minor.

Author: John Packman

Date of report: 10 July 2023

[Broads Plan](#) strategic objectives: B3; C1-3 and E1

Appendix 1 – Capital Funding Monitoring Report - July 2023

Photos of the Strumpshaw Drainage Structure repairs



Capital Funding Monitoring Report – July 2023

Defra has provided the Authority with additional funding of £1,338,880. The formal Change Control Notice was received on 14 December 2022. It includes:

- Capital funding for equipment and land purchase to commit by the end of March 2023, 8 projects totalling £1.115 million
- Capital and Revenue funding for Water Mills and Marshes of £223,880 over two years (2022/23 and 2023/24)

8 projects are designed to enhance the Broads Authority's current management of 390 of the 2,000 hectares fen and grazing marsh and 125 miles of waterways and Broads. 25% of the Broads is designated SSSI and 25% of the UK's conservation priority species are supported in these managed habitats. Also support the final delivery phase of the innovative Lottery funded Water, Mills and Marshes Programme.

This table updates progress on the capital expenditure, regularly reporting to Defra and the Authority's Board.

Project	Purpose	Funding	Cost	Current Position
Water Mills & Marshes (Andrew Farrell)	Complete our works on the Mills, Trails, Access improvements, Changing Places Toilets, and capital works at Upton Marshes.	£ 142,112	£ 142,112	Work is ongoing in the delivery of mill restoration, trails, access improvements, Changing Places toilet and work at Upton Marshes. We will be completing individual projects over the course of 2023. Weather is our main consideration as some projects rely on drier conditions before works can proceed.
Truxor plus accessories (Matt Dane and Sue Stephenson)	Truxor is a low ground pressure and tread amphibious machine that allows it to travel over land into the water with no environmental damage Other items for transporting plant and equipment are a tractor with front loader and a low loader trailer.	£ 285,000	£288,400	Delivered

Project	Purpose	Funding	Cost	Current Position
Barge plus welfare unit (Rob Clarke and Wayne Collins)	This vessel would facilitate all manner of conservation and habitat creation projects on water.	£ 118,000	£70,780	Delivered and in use.
3 Whaly workboats (Andy Elson and Rob Clarke)	The maintenance of the designated sites in the Broads requires access to areas where conventional craft cannot reach. The Whaly 435R is an incredibly robust, double-walled boat manufactured from high-grade plastic (Polyethylene).	£ 40,000	£23,300	Delivered
360 Excavator (Wayne Collins)	Long reach, 18 tonne JCB excavator and a 14 tonne JCB excavator on wide tracks for fen work A	£ 187,000	£247,700	Delivered
Water plant management machine (Rob Clarke)	Higher temperatures and more sunshine have contributed to an increase in water plant growth throughout the Broads. Waterways and broads need sensitive managed to create under-keel clearance and reduce suspended sediment, both increasing dissolved oxygen and improving the flow for fish and sensitive aquatic life within SSSI waterways. The Broads Authority has two such machines but in recent years these have been proven to be inadequate for the task and it is proposed to purchase a third machine.	£ 265,500	£268,450	Berkey weed harvester 6520 , two towable fuel bowsers and and two fuel cube storage bowsers have been delivered

Project	Purpose	Funding	Cost	Current Position
Reciprocating mower /brushcutters (Matt Dane)	Adapting to higher water levels and retain essential management of the fens and marshes requires various small, powered tools for use by staff and volunteers	£ 9,500	£11,130	Brushcutters, chainsaws and a reciprocating mower received.
Hulver Ground purchase (Sue Stephenson and Angie O'Connor)	How Hill National Nature Reserve forms a large area of established and designated fen within the River Ant valley, north of Ludham Bridge. An area of fen habitat adjacent to How Hill NNR that is currently managed by the Broads Authority under a land management agreement is due to be put up for auction. Purchase of this area of fen would safeguard the future management of this important habitat, containing rare plant species and communities, such as Crested Buckler-fern.	£ 150,000	£150,000	The sales contract is being prepared to reflect and deal with the vendors Land Registry issues.
Drainage structure repair at Strumpshaw Fen (Kate Knights)	Collapsed heritage drainage structure at Strumpshaw Fen is leading to significant flooding from the River Yare into the SSSI. Replacement of this sluice would allow for proper management of water levels on the site.	£ 60,000	£60,000	All permissions and consents are now in place and a contractor is on site
		£1,257,112	£1,261,872	

Broads Authority

28 July 2023

Agenda item number 15

Hemsby Neighbourhood Plan – Making/Adoption

Report by Planning Policy Officer

Purpose

The Hemsby Neighbourhood Plan has been examined. The Examiner made some changes to the Plan. The Plan was subject to a referendum on 22 June 2023 and over 50% of those who voted supported the Neighbourhood Plan.

Recommended decision

To endorse the result of the referendum, so that the Broads Authority makes/adopts the Hemsby Neighbourhood Plan.

1. Introduction

- 1.1. The submitted Hemsby Neighbourhood Plan was approved by the Broads Authority's [Planning Committee in September 2022](#). This was followed by a statutory publication period between 27 September 2022 and 08 November 2022, in which the Plan and its supporting documents were available to the public and consultation bodies [online](#).
- 1.2. During the publication period, representations were received from different organisations/individuals. The representations may be viewed via the following [link](#).
- 1.3. These representations were submitted, along with the Neighbourhood Plan and supporting information, to the independent Examiner Tony Burton CBE BA MPhil (Town Planning) FRIBA FRSA. The examination was conducted via written representations during early 2023, 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 Hemsby 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 Hemsby.

3. Referendum

- 3.1. The [referendum for the Hemsby Neighbourhood Plan](#) was held on 22 June 2023. The results are as follows:

HEMSBY NEIGHBOURHOOD PLANNING REFERENDUM

THURSDAY 22 JUNE 2023

DECLARATION OF RESULT

1. Total number of ballot papers	347
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Answer	No of votes
YES	279
NO	68
2.Total valid votes	347

4. Planning Committee comments

- 4.1. The deadline for this report was before the July Planning Committee and so any comments made at that Planning Committee will be reported verbally to Broads Authority.

5. Next steps

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

Author: Natalie Beal

Date of report: 12 July 2023

Broads Authority

28 July 2023

Agenda item number 16

Committee membership and member appointments

Report by Senior Governance Officer

Purpose

To seek approval for Broads Authority member appointments to committees and other bodies for the 2023/24 year.

Recommended decision

To confirm the Broads Authority member appointments for the 2023/24 year to:

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

1. Introduction

- 1.1. Members are appointed to committees and outside bodies for the forthcoming year at the Broads Authority's Annual Meeting in July. This year, the Authority is welcoming one new Secretary of State appointment and four new local authority appointments. As previously agreed by the Authority, the co-opted members of the Navigation Committee to the Authority are Peter Dixon and Alan Goodchild.
- 1.2. In accordance with the agreed procedure, members were invited to express their preferences, in advance of the Annual Meeting, for the committees and outside bodies on which they would like to serve. These preferences were reviewed by the Chairs' Group, taking into consideration the need for an appropriate balance of Local Authority and Secretary of State appointees, and 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 recommendations of the Chair's Group for member appointments to the Authority's committees in 2023/24.

Table 1

Recommended member appointments to committees - 2023/24

Committee	Members
Audit and Risk Committee At least 6 BA members, to include Chairs of BA and Navigation Committee	Chair of Broads Authority (tbc) Chair of Navigation Committee (Alan Goodchild) Tony Grayling Paul Hayden Tristram Hilborn Sian Limpenny Kevin Maguire Michael Scott Matthew Shardlow
Navigation Committee 5 BA members and 8 co-opted members	BA members Harry Blathwayt Stephen Bolt Leslie Mogford Greg Munford Michael Scott Co-opted members (appointed by BA on 17.3.23) Mark Collins Peter Dixon Alan Goodchild Bob Neate Remus Sawyerr Simon Sparrow Daniel Thwaites Paul Thomas
Planning Committee At least 11 BA members	Harry Blathwayt Stephen Bolt Bill Dickson Tony Grayling James Harvey Martyn Hooton Tim Jickells Kevin Maguire Leslie Mogford Keith Patience Vic Thomson Melanie Vigo di Gallidoro Fran Whymark

Committee	Members
Broads Local Access Forum 2 BA members	Harry Blathwayt Peter Dixon

- 2.2. A proposal to establish a new Standards Committee to replace the current Hearings Committee (with an extended remit), in line with the recommendations from the independent review into the formal complaint, is due to be considered by the Broads Authority at its September meeting. Appointments to that committee will be made then. As such, there is little merit in making appointments to the current Hearings Committee as this will shortly cease to exist.

3. Appointments to outside bodies

- 3.1. Table 2 sets out the Chairs' Group recommendations for member appointments to outside bodies.
- 3.2. The Authority currently appoints Trustees to the How Hill Trust and Norfolk and Suffolk Broads Charitable Trust and appoints members to the Broadland Futures Initiative (Elected Members Forum); Broads Tourism and the Upper Thurne Working Group. The Authority's representation on these organisations has been reviewed and it was concluded that the organisation's interests on Broads Tourism were best served through officer representation (via the Head of Communications).
- 3.3. The Authority can also appoint up to half the total number of Trustees less one to the Whitlingham Charitable Trust. A new approach to this was agreed last year and a separate report on the agenda considers this in more detail.
- 3.4. 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.
- 3.5. 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

Outside body	Recommended appointments
BFI Elected Members Forum	Matthew Shardlow
How Hill Trust	Tim Jickells

Outside body	Recommended appointments
Norfolk and Suffolk Broads Charitable Trust	Paul Hayden Martyn Hooton
Upper Thurne Working Group	Harry Blathwayt Stephen Bolt
Whitlingham Charitable Trust	see next item on agenda

Other appointments

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

Author: Sara Utting

Date of report: 18 July 2023

Broads Authority

28 July 2023

Agenda item number 17

Whitlingham Charitable Trust- appointment of Trustees

Report by Senior Governance Officer

Purpose

To appoint four representatives as Trustees to the Whitlingham Charitable Trust.

Recommended decision

To agree to the appointment of Matthew Bradbury; Tracey Brown; Anne Crotty and David Diggins as Trustees to the Whitlingham Charitable Trust on behalf of the Authority, for a period of three years.

1. Introduction

- 1.1. A [report](#) was presented to the Broads Authority in July last year setting out the background to the Whitlingham Charitable Trust (WCT) and the Authority's involvement. In accordance with the decision made at that meeting, a [follow-up report](#) was presented to the September meeting.
- 1.2. In summary, Members agreed that, rather than appointing Members of the Authority to the Charitable Trust that an open recruitment process be used, on the same lines as those run for the Navigation Committee and the Broads Local Access Forum, specifically aimed at users and those with an interest in the governance and management of the Country Park.
- 1.3. Implementation of the recruitment has been slower than anticipated, mainly due to the need to wait until the Trust had agreed its new Strategic Plan, which would help identify the skills and experience to be sought from the new Trustees.

2. Recruitment process

- 2.1. The opportunity was advertised by the Authority via its website, and LinkedIn and social media accounts as well as the Broads Briefing newsletter. The WCT also advertised on its own website.
- 2.2. Candidates were then short-listed based on their suitability, skills and experience.
- 2.3. Interviews took place on 22 and 26 June. The panel comprised the Chair of the Authority, Nigel Savory, Chair of the Trustees; James Colman, Trustee and Harry Blathwayt, as one of the two members appointed to the Broads Local Access Forum.

3. Appointments

3.1. Following the interviews, the panel unanimously agreed to recommend the following for appointment by the Authority:

1. Matthew Bradbury
2. Tracey Brown
3. Anne Crotty
4. David Diggins

3.2. To assist members, the panel has provided the following summary of each recommended candidate:

Matthew Bradbury

As a former member of the Broads Authority Matthew brings a wealth of experience and knowledge of the Broads and managing another Country Park. He has many years of association with WCT and his governance credentials and knowledge of charity regulation are first class.

Tracey Brown

Tracey brings a deep knowledge of running catering and hospitality operations which are highly relevant to WCT at The Flint Barn café, and in arranging and managing events. She understands regulatory and governance issues. She lives locally. Her personality and skills make her a good fit with current Board members.

Anne Crotty

Anne lives close to Whitlingham and uses the park daily. Although not a volunteer, she already helps informally in a number of ways and is known to the staff. Her deep experience and knowledge of tree management would make her an asset to the Board.

David Diggins

David brings ambition to improve the environment and habitat at Whitlingham, underpinned by knowledge, experience and a range of relevant contacts gained whilst he was CEO of the Norfolk Rivers Trust. He understands the changing regulatory landscape as well as the planning issues and the opportunities that these might provide the WCT.

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 appointments are 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 these appointments.

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: Sara Utting

Date of report: 14 July 2023

Broads Authority

28 July 2023

Agenda item number 18

Scheme of powers delegated to Chief Executive and other authorised officers- amendment to section 37

Report by Senior Governance Officer

Purpose

As part of the ongoing implementation of the recommendations from the external review into the formal complaint, there is a need to amend the wording for section 2(e) para. 37 of the Scheme of powers delegated to the Chief Executive and other authorised officers, which relates to the delegation of planning applications.

Recommended decision

To adopt the proposed changes to section 37 of the Scheme of powers delegated to the Chief Executive and other authorised officers

1. Introduction

- 1.1. At its meeting on 14 March 2023, the Audit & Risk Committee considered a [report](#) on the recommendations from the external review into the formal complaint and agreed a set of actions to implement the recommendations, together with a relevant timetable.
- 1.2. These recommendations included some improvements to the Authority's governance and processes, one of which was to review the existing "call-in" arrangements for planning applications so that when the interpretation of delegated powers is challenged, it should be a matter that the CEO and Chair jointly take a role on, and if they cannot resolve the issue (or feel that it should be placed before members of the Authority), the matter is placed before members.

2. Proposed changes

- 2.1. Section 2(e) of the [Scheme of powers delegated to the Chief Executive and other authorised officers](#) (Scheme of Delegation) covers planning and heritage, and paragraph 37 specifically relates to the delegation of planning applications. "All planning applications are considered to fall within the delegation scheme and will be determined

by officers unless...”. It then refers to a number of caveats, which include the ability of any member of the Authority or Ward Councillor of the relevant District Council to request that the application is placed before the Planning Committee and provides “appropriate planning reasons”.

- 2.2. The recommendation is to cover those instances where there is potential for challenge on the interpretation of the delegated power.
- 2.3. The Senior Governance Officer and Deputy Monitoring Officer have worked together to produce some suggested wording, and this can be found in appendix 1 (with tracked changes). A “clean” version can be found in appendix 2.
- 2.4. The proposed changes were shared with the Senior Planning Officer, Head of Planning, Director of Strategic Services and Chair of this Committee who were all in support of the amended wording. A similar report is being presented to the Planning Committee on 21 July seeking its views on the proposals and a verbal update will be provided at the Authority meeting.
- 2.5. To reflect the proposed changes in the Scheme of Delegation, the Code of Practice for members of the Planning Committee and officers will also be amended.
- 2.6. The opportunity has also been taken to review the term “appropriate planning reasons” and provide examples of what would constitute either a material or non-material (i.e. those which cannot be taken into account) planning reason to assist members. These will be included in both the Scheme of Delegation and the Code of Practice for members of the Planning Committee and officers.

3. Risk implications

- 3.1. The proposals are in response to the recommendation from the external review into the formal complaint. There is a risk of potential conflict between officers and members if there is a difference of opinion on whether the requirements for “call-in” have been satisfied, and the inclusion of this additional provision will help mitigate any risks.
- 3.2. The Authority’s Monitoring Officer has been consulted and has confirmed their agreement with the proposed changes.

Author: Sara Utting

Date of report: 27 June 2023

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

Appendix 1 – Amendments to Scheme of Delegation and Code of Practice for members of the Planning Committee and officers (with tracked changes)

Appendix 2 - Amendments to Scheme of Delegation and Code of Practice for members of the Planning Committee and officers (no tracked changes)

Scheme of powers delegated to Chief Executive and other authorised officers

July ~~2022~~2023

2 General powers of all officers

2.1 The exercise of the delegated powers set out in the Scheme are subject to the following conditions.

- (g) The decision of the Chief Executive, in consultation with the Monitoring Officer, as to the scope and interpretation of these delegated powers shall be final, subject to the provisions in section 4, paragraph 2(e)(37).

4 Powers delegated to Chief Executive and other authorised officers

Table 2

Powers delegated to Chief Executive and other authorised officers

2(e) Planning and heritage

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

Powers delegated to Chief Executive	Other authorised officers
<p>(37) All planning applications¹ are considered to fall within the delegation scheme and will be determined by officers, unless:</p> <ul style="list-style-type: none"> (i) it is for a major development as defined in the Town and Country Planning (Development Management Procedure) (England) Order 2015; (ii) the application represents a departure from the development plan policies, including the Broads Local Plan and any relevant policy adopted by the Authority, and it is proposed to grant planning permission; (iii) objections are received from any statutory consultee (excluding parish councils) in respect of any proposed development within the 21-day period for consultation, and it is proposed to grant planning permission; (iv) representations are received in writing from parish councils in respect of any proposed development within the 21-day period for consultation where these raise material planning considerations of significant weight; 	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>

¹ The applications and notification shall include planning permission, approval of reserved matters, advertisement consent, listed building consent, conservation area consent submitted under the Town and Country Planning (General Permitted Development) Order 1995 and consent under the Hazardous Substances regulations. ©

Powers delegated to Chief Executive	Other authorised officers
<p>(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;</p> <p>(vi) any member of the Authority requests, within 21 days of receipt of the schedule of planning applications, that the application is placed before the Planning Committee for a decision, and provides appropriate-material <u>planning reasons considerations</u> in writing;</p> <p>(vii) the Ward member of the relevant District Council requests, within 21 days of receipt of the schedule of planning applications, that the application is placed before the Planning Committee for a decision, and provides appropriate-material <u>planning reasons-considerations</u> in writing;</p> <p>(viii) the Director of Strategic Services considers the matter ought more appropriately to be referred to the Planning Committee for a decision;</p> <p><u>(ix)</u> any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved² in the application.</p> <p><u>Where there is a question raised about the interpretation of the delegated authority in paragraphs (vi) to (vii) and therefore whether the requirements for “call-in” have been satisfied, it will be a matter for the Chief Executive jointly with the Chair of the Planning Committee to review. If they cannot resolve the issue or feel that the application should be determined by members, then the application will be referred to the Planning Committee for determination.</u></p>	

² Involved in this context means somebody with either:
 Disclosable Pecuniary Interests, which include business, trade, profession, contract and wider financial interests such as land, payments, securities, shares etc;
 If a spouse or civil partner has interests which would be considered Disclosable Pecuniary Interests;
 A personal interest which is likely to be seen as prejudicing their impartiality or ability to meet the principles of public life.

Powers delegated to Chief Executive	Other authorised officers
<p><u>A non-exhaustive list of material planning considerations (ie those which can be taken into account) together with a non-exhaustive list of non-material planning considerations (ie those which cannot be taken into account) can be found in Appendix 1.</u></p>	

Appendix 1

Material planning considerations (not an exhaustive list) which can be taken into account

- residential amenity, overlooking or loss of privacy
- highway safety and traffic generation
- noise and disturbance resulting from use
- contamination
- impact on trees
- effect on listed building, conservation area or archaeological interest
- layout and density of building
- design, appearance and materials
- landscaping
- local, strategic, regional and national planning policies, including emerging policies (incl. NPF, Written Ministerial Statements etc).
- Governance circulars, orders and statutory instruments
- previous planning decisions (incl. appeal decisions)
- nature conservation and biodiversity issues
- flooding
- drainage

Non-material planning considerations (not an exhaustive list) which cannot be taken into account

- the perceived loss of property value
- private disputes between neighbours
- the loss of a view
- the impact of construction work or competition between firms
- restrictive covenants
- ownership disputes
- personal morals or views about the applicant
- boundary disputes

Scheme of powers delegated to Chief Executive and other authorised officers

July 2023

2 General powers of all officers

2.1 The exercise of the delegated powers set out in the Scheme are subject to the following conditions.

- (g) The decision of the Chief Executive, in consultation with the Monitoring Officer, as to the scope and interpretation of these delegated powers shall be final, subject to the provisions in section 4, paragraph 2(e)(37).

4 Powers delegated to Chief Executive and other authorised officers

Table 2

Powers delegated to Chief Executive and other authorised officers

2(e) Planning and heritage

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

Powers delegated to Chief Executive	Other authorised officers
<p>(37) All planning applications¹ are considered to fall within the delegation scheme and will be determined by officers, unless:</p> <ul style="list-style-type: none"> (i) it is for a major development as defined in the Town and Country Planning (Development Management Procedure) (England) Order 2015; (ii) the application represents a departure from the development plan policies, including the Broads Local Plan and any relevant policy adopted by the Authority, and it is proposed to grant planning permission; 	<p>Director of Strategic Services or Head of Planning or Senior Planning Officer</p>

¹ The applications and notification shall include planning permission, approval of reserved matters, advertisement consent, listed building consent, conservation area consent submitted under the Town and Country Planning (General Permitted Development) Order 1995 and consent under the Hazardous Substances regulations. ©

Powers delegated to Chief Executive	Other authorised officers
<p>(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;</p> <p>(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;</p> <p>(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;</p> <p>(vi) any member of the Authority requests, within 21 days of receipt of the schedule of planning applications, that the application is placed before the Planning Committee for a decision, and provides material planning considerations in writing;</p> <p>(vii) the Ward member of the relevant District Council requests, within 21 days of receipt of the schedule of planning applications, that the application is placed before the Planning Committee for a decision, and provides material planning considerations in writing;</p> <p>(viii) the Director of Strategic Services considers the matter ought more appropriately to be referred to the Planning Committee for a decision;</p> <p>(ix) any Authority member (including co-opted members of the Navigation Committee) or Authority officer is involved² in the application.</p>	

² Involved in this context means somebody with either:
Disclosable Pecuniary Interests, which include business, trade, profession, contract and wider financial interests such as land, payments, securities, shares etc;
If a spouse or civil partner has interests which would be considered Disclosable Pecuniary Interests;

Powers delegated to Chief Executive	Other authorised officers
<p>Where there is a question raised about the interpretation of the delegated authority in paragraphs (vi) to (vii) and therefore whether the requirements for “call-in” have been satisfied, it will be a matter for the Chief Executive jointly with the Chair of the Planning Committee to review. If they cannot resolve the issue or feel that the application should be determined by members, then the application will be referred to the Planning Committee for determination.</p> <p>A non-exhaustive list of material planning considerations (ie those which can be taken into account) together with a non-exhaustive list of non-material planning considerations (ie those which cannot be taken into account) can be found in Appendix 1.</p>	

A personal interest which is likely to be seen as prejudicing their impartiality or ability to meet the principles of public life.

Appendix 1

Material planning considerations (not an exhaustive list) which can be taken into account

- residential amenity, overlooking or loss of privacy
- highway safety and traffic generation
- noise and disturbance resulting from use
- contamination
- impact on trees
- effect on listed building, conservation area or archaeological interest
- layout and density of building
- design, appearance and materials
- landscaping
- local, strategic, regional and national planning policies, including emerging policies (incl. NPF, Written Ministerial Statements etc).
- Governance circulars, orders and statutory instruments
- previous planning decisions (incl. appeal decisions)
- nature conservation and biodiversity issues
- flooding
- drainage

Non-material planning considerations (not an exhaustive list) which cannot be taken into account

- the perceived loss of property value
- private disputes between neighbours
- the loss of a view
- the impact of construction work or competition between firms
- restrictive covenants
- ownership disputes
- personal morals or views about the applicant
- boundary disputes

Broads Authority

28 July 2023

Agenda item number 19

Revised terms of reference for Audit and Risk Committee

Report by Senior Governance Officer and Deputy Monitoring Officer

Purpose

To agree revised terms of reference for the Audit and Risk Committee, as part of the ongoing implementation of the recommendations from the external review into the formal complaint.

Recommended decision

To adopt revised terms of reference for the Audit and Risk Committee.

1. Introduction

- 1.1. At its meeting on 20 January, the Authority considered a [report](#) by the Monitoring Officer on the findings and recommendations from the external review into a formal complaint. It agreed to refer the recommendations to the Audit and Risk Committee (ARC) for detailed consideration and implementation. A [report](#) was subsequently considered by the ARC on 14 March which agreed a set of actions to implement the recommendations, together with a relevant timetable.
- 1.2. These recommendations included some improvements to the Authority's governance and processes and, as a result, some amendments would need to be made to the terms of reference for ARC. A separate report on the agenda deals with recommendation 2, relating to a proposed change to the scheme of delegated powers covering the "call-in" of planning applications.

2. Proposed changes

- 2.1. Recommendations 4, 7 and 9 are relevant and these relate to: removing Code of Conduct matters from the remit of the Audit and Risk Committee (ARC); giving ARC the explicit role of considering members' concerns regarding governance, and generally oversight of the Authority's governance arrangements. This would provide a more appropriate route for members to raise such concerns, rather than using the general complaints process or any other route.

- 2.2. The Director of Finance, Senior Governance Officer and Deputy Monitoring Officer have worked together to produce draft revised ToR and these can be found in appendix 1 (with tracked changes). A “clean” version can be found in appendix 2. The opportunity was taken to review the terms of reference generally, such as checking they complied with current CIPFA guidance, as well as an overall refresh.
- 2.3. To assist members, below is a summary of the key proposed changes:
- Rename the committee Audit & Governance Committee, (to reflect its updated ToR on governance matters).
 - Clarity on statement of purpose in 7.1 – to reflect it is a decision-making committee.
 - Delete reference in former paragraph 7.2 to former Financial Scrutiny Audit Committee (ARC’s predecessor) as this has not been in existence for a number of years.
 - Additional item (new 7.8).
 - Removal of power relating to monitoring conformance with Code of Conduct etc (former paragraph 7.18), as this will fall under the proposed new Standards Committee and additional paragraphs (new 7.18 to 7.20) to take account of the additional powers referred to in 2.1 above.
 - Clarity on the types of payments to be included (in paragraph 7.47), to mirror the agreed wording in the “Scheme of Powers delegated to the Chief Executive and other authorised officers” (paras 26 and 27).
- 2.4. These have been shared with the Vice-Chair of ARC (acting Chair) who confirmed that he supports the changes and made one suggestion regarding the proposed name change. To represent the full scope of the committee’s responsibility, he suggested that the title be “Audit, Risk & Governance”. Members’ views are invited.
- 2.5. A similar report is being presented to ARC on 25 July seeking its views on the proposals and a verbal update will be provided at the Authority meeting.

3. Risk implications

- 3.1. The proposals are in response to the recommendation from the external review into the formal complaint. There is a risk of potential conflict between officers and members if there is a difference of opinion on whether the requirements for “call-in” have been satisfied, which could also impact the Authority’s reputation, and the inclusion of this additional provision will help mitigate any risks.
- 3.2. The Authority’s Monitoring Officer has been consulted and has confirmed their agreement with the proposed changes.

Author: Sara Utting and Estelle Culligan

Date of report: 12 July 2023

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

Appendix 1 – Proposed Terms of Reference for Audit & Governance Committee (tracked changes)

Appendix 2 – Proposed Terms of Reference for Audit & Governance Committee (no tracked changes)

7. Audit and Risk Governance Committee

Statement of purpose

7.1. The Audit and Risk Governance Committee, ~~save for its powers in paras 5, 15, 19, 22 and 36 is a consultative non decision making is a~~ committee appointed by the Broads Authority ~~and which shall have~~with the functions set out within the following paragraphs.

~~7.2. References to the Financial Scrutiny and Audit Committee (the predecessor committee) within existing documents, policies, procedures and standing orders of the Authority shall be interpreted as referring to the Audit and Risk Committee, unless the context clearly dictates otherwise.~~

~~7.3.~~7.2. The Audit and Risk Governance Committee is a key component of the Authority's corporate governance framework. It provides an independent and high-level focus on the audit assurance and reporting arrangements that underpin good governance and financial standards.

~~7.4.~~7.3. The purpose of the Audit and Risk Governance Committee is to provide independent assurance to the ~~Members of the Authority's~~ members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the ~~Broads~~ Authority's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

~~7.5. The Audit Committee is empowered to:~~

~~i. Appoint, compensate, and oversee all internal audit services~~

~~Pre-approve all auditing services performed~~ Note: The appointment of auditors has been delegated to the Director of Finance.

~~7.6.~~7.4. In discharging its responsibilities, the Audit and Risk Governance Committee has unrestricted access to officers and relevant information ~~it considers is~~ necessary to discharge its duties.

Governance, risk and control

~~7.7.~~7.5. To review the Authority's corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.

~~7.8.~~7.6. To review the Annual Governance Statement (AGS) prior to ~~full the~~ Authority's approval, and consider whether it properly reflects the risk environment and supporting assurances. This review will take, ~~taking~~ into account internal audit's opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.

7.7. To consider and approve reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.

~~7.9-7.8.~~ To consider the Authority's arrangements to secure value for money and to review assurances and assessments on the effectiveness of these arrangements.

~~7.10-7.9.~~ To consider the Authority's Strategic-Corporate Risk Register to ensure that it adequately addresses the Authority's risks and priorities ~~of the authority.~~

~~7.11-7.10.~~ To monitor the effective development and operation of risk management in the Authority.

~~7.12-7.11.~~ To monitor progress in addressing risk-related issues reported to the committee and to seek assurance that risks are being managed appropriately and are using good practice.

~~7.13-7.12.~~ To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

~~7.14-7.13.~~ To review the assessment of fraud risks and potential harm to the Authority from fraud and corruption.

~~7.15-7.14.~~ To monitor and approve: the financial regulations, standing orders relating to contracts, procurement strategy and the counter-fraud, corruption and bribery strategy.

~~7.16-7.15.~~ To review the governance and assurance arrangements for significant partnerships or collaborations.

~~7.17-7.16.~~ To review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up of any instances of non-compliance.

7.17. To be the formal committee for dealing with members' concerns about governance issues at the Authority.~~To review and assess the policies, procedures, and practices established by the Broads Authority to monitor conformance with its code of conduct and ethical polices and provide oversight of the mechanisms established by management to establish and maintain ethical standards.~~

7.18. To consider and make recommendations about members' concerns regarding governance processes within the Authority. Such concerns to be raised in the first instance with the Monitoring Officer or Deputy Monitoring Officer.

~~7.18-7.19.~~ To have general oversight of the Authority's governance arrangements.

Internal audit

~~7.19-7.20.~~ To review and approve the internal audit charter.

~~7.20-7.21.~~ To review proposals made in relation to the appointment of external providers of internal audit services, and to make recommendations.

~~7.21-7.22.~~ To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance, and any work required to place reliance upon those other sources.

~~7.22-7.23.~~ To approve significant interim changes to the risk-based internal audit plan and resource requirements.

~~7.23-7.24.~~ To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.

~~7.24-7.25.~~ To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the head of internal audit. To approve and periodically review safeguards to limit such impairments.

~~7.25-7.26.~~ To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:

- i. updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work
- ii. regular reports on the results of the Quality Assurance and Improvement Programme (QAIP)
- iii. reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN), considering whether the non-conformance is significant enough that it must be included in the AGS.

~~7.26-7.27.~~ To consider the head of internal audit's annual report:

- i. The statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement – these will indicate the reliability of the conclusions of internal audit.
- ii. The opinion on the overall adequacy and effectiveness of the authority's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the AGS.

~~7.27-7.28.~~ To consider summaries of specific internal audit reports as requested.

~~7.28-7.29.~~ To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the Authority or there are concerns about progress with the implementation of agreed actions.

~~7.29-7.30.~~ To contribute to the QAIP and in particular, to the external quality assessment of internal audit that takes place at least once every five years.

~~7.30-7.31.~~ To consider a report on the effectiveness of internal audit to support the AGS, where required to do so by the Accounts and Audit Regulations.

~~7.31-7.32.~~ To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

External audit

~~7.32-7.33.~~ To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by PSAA or the authority's auditor panel as appropriate.

~~7.33-7.34.~~ To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

~~7.34-7.35.~~ To consider specific reports as agreed with the external auditor.

~~7.35-7.36.~~ To comment on the scope and depth of external audit work and to ensure it gives value for money.

~~7.36-7.37.~~ To commission work from internal and external audit.

~~7.37-7.38.~~ To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

~~7.38-7.39.~~ To obtain reasonable assurance that management has acted on the results and recommendations of external audit engagements.

Financial reporting

~~7.39-7.40.~~ To monitor and oversee the Authority's medium-term financial planning, including the annual business plan.

~~7.40-7.41.~~ To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the [Authority's](#) attention ~~of the authority~~.

~~7.41-7.42.~~ To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Treasury management

~~7.42-7.43.~~ To monitor and review the treasury management policy and procedures to be satisfied that controls are satisfactory. This includes receiving regular reports on activities, issues and trends to support the committee's understanding of treasury management activities.

~~7.43-7.44.~~ To review the Treasury and Investment Strategy prior to [Full the Authority's](#) approval.

Accountability arrangements

~~7.44.~~7.45. To report to the Authority annually ~~those charged with governance~~ on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of ~~their~~its governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.

Miscellaneous

~~7.45.~~ To determine any ex-gratia, severance or honoraria payments ~~or honoraria~~ to staff that are not within the scope of powers delegated to the Chief Executive, up to a maximum of £50,000 per event.

~~7.46. To consider any matters referred to the Broads Authority or the Chief Executive that are appropriate to its Terms of Reference.~~

~~7.47. The Members of the~~ Audit and Risk-Governance Committee shall receive formal training on the purpose and mandate of the committee, and any areas deemed necessary to assist in the discharge of ~~its~~the committee's duties.

7. Audit and Governance Committee

Statement of purpose

- 7.1. The Audit and Governance Committee is a committee appointed by the Broads Authority with the functions set out within the following paragraphs.
- 7.2. The Audit and Governance Committee is a key component of the Authority's corporate governance framework. It provides an independent and high-level focus on the audit assurance and reporting arrangements that underpin good governance and financial standards.
- 7.3. The purpose of the Audit and Governance Committee is to provide independent assurance to the Authority's members of the adequacy of the risk management framework and the internal control environment. It provides independent review of the Authority's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Note: The appointment of auditors has been delegated to the Director of Finance.

- 7.4. In discharging its responsibilities, the Audit and Governance Committee has unrestricted access to officers and relevant information necessary to discharge its duties.

Governance, risk and control

- 7.5. To review the Authority's corporate governance arrangements against the good governance framework, including the ethical framework and consider the local code of governance.
- 7.6. To review the Annual Governance Statement (AGS) prior to the Authority's approval, and consider whether it properly reflects the risk environment and supporting assurances. This review will take into account internal audit's opinion on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.
- 7.7. To consider and approve reports on the effectiveness of financial management arrangements, including compliance with CIPFA's Financial Management Code.
- 7.8. To consider the Authority's arrangements to secure value for money and to review assurances and assessments on the effectiveness of these arrangements.
- 7.9. To consider the Authority's Corporate Risk Register to ensure that it adequately addresses the Authority's risks and priorities.
- 7.10. To monitor the effective development and operation of risk management in the Authority.

- 7.11. To monitor progress in addressing risk-related issues reported to the committee and to seek assurance that risks are being managed appropriately and are using good practice.
- 7.12. To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.
- 7.13. To review the assessment of fraud risks and potential harm to the Authority from fraud and corruption.
- 7.14. To monitor and approve: the financial regulations, standing orders relating to contracts, procurement strategy and the counter-fraud, corruption and bribery strategy.
- 7.15. To review the governance and assurance arrangements for significant partnerships or collaborations.
- 7.16. To review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up of any instances of non-compliance.
- 7.17. To be the formal committee for dealing with members' concerns about governance issues at the Authority.
- 7.18. To consider and make recommendations about members' concerns regarding governance processes within the Authority. Such concerns to be raised in the first instance with the Monitoring Officer or Deputy Monitoring Officer.
- 7.19. To have general oversight of the Authority's governance arrangements.

Internal audit

- 7.20. To review and approve the internal audit charter.
- 7.21. To review proposals made in relation to the appointment of external providers of internal audit services, and to make recommendations.
- 7.22. To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance, and any work required to place reliance upon those other sources.
- 7.23. To approve significant interim changes to the risk-based internal audit plan and resource requirements.
- 7.24. To make appropriate enquiries of both management and the head of internal audit to determine if there are any inappropriate scope or resource limitations.
- 7.25. To consider any impairments to independence or objectivity arising from additional roles or responsibilities outside of internal auditing of the head of internal audit. To approve and periodically review safeguards to limit such impairments.

- 7.26. To consider reports from the head of internal audit on internal audit's performance during the year, including the performance of external providers of internal audit services. These will include:
- i. updates on the work of internal audit including key findings, issues of concern and action in hand as a result of internal audit work
 - ii. regular reports on the results of the Quality Assurance and Improvement Programme (QAIP)
 - iii. reports on instances where the internal audit function does not conform to the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN), considering whether the non-conformance is significant enough that it must be included in the AGS.
- 7.27. To consider the head of internal audit's annual report:
- i. The statement of the level of conformance with the PSIAS and LGAN and the results of the QAIP that support the statement – these will indicate the reliability of the conclusions of internal audit.
 - ii. The opinion on the overall adequacy and effectiveness of the authority's framework of governance, risk management and control together with the summary of the work supporting the opinion – these will assist the committee in reviewing the AGS.
- 7.28. To consider summaries of specific internal audit reports as requested.
- 7.29. To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the Authority or there are concerns about progress with the implementation of agreed actions.
- 7.30. To contribute to the QAIP and in particular, to the external quality assessment of internal audit that takes place at least once every five years.
- 7.31. To consider a report on the effectiveness of internal audit to support the AGS, where required to do so by the Accounts and Audit Regulations.
- 7.32. To provide free and unfettered access to the audit committee chair for the head of internal audit, including the opportunity for a private meeting with the committee.

External audit

- 7.33. To support the independence of external audit through consideration of the external auditor's annual assessment of its independence and review of any issues raised by PSAA or the authority's auditor panel as appropriate.
- 7.34. To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

- 7.35. To consider specific reports as agreed with the external auditor.
- 7.36. To comment on the scope and depth of external audit work and to ensure it gives value for money.
- 7.37. To commission work from internal and external audit.
- 7.38. To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.
- 7.39. To obtain reasonable assurance that management has acted on the results and recommendations of external audit engagements.

Financial reporting

- 7.40. To monitor and oversee the Authority's medium-term financial planning, including the annual business plan.
- 7.41. To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the Authority's attention.
- 7.42. To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Treasury management

- 7.43. To monitor and review the treasury management policy and procedures to be satisfied that controls are satisfactory. This includes receiving regular reports on activities, issues and trends to support the committee's understanding of treasury management activities.
- 7.44. To review the Treasury and Investment Strategy prior to the Authority's approval.

Accountability arrangements

- 7.45. To report to the Authority annually on the committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of its governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.

Miscellaneous

- 7.46. To determine any ex-gratia, severance or honoraria payments to staff that are not within the scope of powers delegated to the Chief Executive, up to a maximum of £50,000 per event.
- 7.47. Members of the Audit and Governance Committee shall receive formal training on the purpose and mandate of the committee, and any areas deemed necessary to assist in the discharge of the committee's duties.

Broads Authority

28 July 2023

Agenda item number 20

Waiver of Standing Orders relating to contracts

Report by Director of Finance

Purpose

This report provides details of two waivers relating to Standing Orders Relating to Contracts (SORC) and an update on the latest SORC considered by Audit and Risk Committee (ARC).

Broads Plan context

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

Recommended decision

To approve the two waivers of Standing Orders set out in paragraph 2.1 and 3.1.

1. Introduction

- 1.1. The current Standing Orders relating to Contracts allow for waivers to contracts to be approved in certain circumstances. Where these waivers relate to contract extensions that are above 10% of the original value these require committee approval.

2. Hudsons Architects

- 2.1. Hudsons Architects were appointed in January 2023 to redesign the layout of the reduced occupation at Yare House. The quote provided for all the stages but indicated that the stages 3 to 6 would not be costed until the outcome of stages 1 and 2 were known. These stages are now complete and the initial cost estimates have increased by an additional £3,935. This equates to a 26% extension to the original contract and will confirm their appointment to the end of the works.

3. NR11 Groundworks & Civil Engineering

- 3.1. NR11 were appointed in January 2023 to undertake the footpath improvement works at Horsey Mill funded by DEFRA's Access for All Funding. As construction progressed a number of additional items needed to be added to the original design including additional French drains, additional edging, and additional bridge support at a cost of £8,397.37. This equated to a 28% increase to the contract and the landowner has agreed to contribute £6,089 towards the additional costs.

4. Risk implications

- 4.1. The Corporate Risk register identifies an increase in costs (risk no. 4) as a risk. In both requests above these have been mitigated using existing budgets and contributions from the landowner.

5. Conclusion

- 5.1. On 25 July 2023 ARC considered a number of amendments to the SORC. One of the amendments suggested is around the approval of contract extensions as over the last year a number of small value extensions have required committee approval. The current SORC require contract extensions above 10% to be reported and approved by the Authority. It is proposed that the Chief Executive will be able to approve extensions up to 10% or £25,000, whichever is greater. Those above these limits will still be reported and approved by the Broads Authority. All amendments were discussed with the Monitoring Officer prior to ARC and a verbal update will be provided at the meeting on whether ARC adopted these changes.

Author: Emma Krelle

Date of report: 13 July 2023

[Broads Plan](#) strategic objectives: All

Broads Authority

28 July 2023

Agenda item number 21

Broads Local Access Forum annual report 2022/23

Report by Waterways & Recreation Officer

Purpose

This report presents the Broads Local Access Forum Annual Report for 2022/23 on the development and improvement of public access within the Broads.

Broads Plan context

This report relates to strategic actions:

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

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

Recommended decision

To note the Broads Local Access Forum annual report 2022/23

1. Introduction

1.1. Broads Local Access Forum annual report 2022/23 is attached below in Appendix 1.

Author: Andrew Walters

Date of report: 11 July 2023

[Broads Plan](#) strategic objectives: C2, E1

May 2023

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

Appendix 1

Broads Local Access Forum

Annual Report 2022/23

Contents

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Statutory purpose

The Broads Local Access Forum is an independent advisory body established by the Broads Authority in 2003, under the Countryside and Rights of Way Act 2000.

The Act states that the purpose of the Forum is to be a statutory advisory body to provide guidance and advice to the Broads Authority and other organisations on the improvement of public access within the Broads, and to contribute to opportunities for open air recreation and the enjoyment of the area. In providing advice, the Forum will have regard to:

- The needs of land management
- The conservation of the natural beauty of the area
- The management and maintenance of recreational access whilst balancing this against the needs of nature conservation, agriculture, the interests of landowners and managers, navigation and countryside management projects within the Broads.

The Forum's Vision

The Broads is an unrivalled wetland of natural diversity, heritage and special character. It is a place where people come to explore, enjoy and find spiritual refreshment. Access to the Broads should be clear and easy to use, respectful of wildlife and land management, meet users' needs and promote responsible and harmonious behaviour. The Broads Local Access Forum will champion access improvements and management, represent a wide range of interests and contribute to sustainability for the environment, communities and the economy.

What has happened during the year?

The Forum at work

The Forum delivered its purpose in a number of ways between April 2022 and March 2023:

- (i) Three public meetings held to agree its advice to the Broads Authority and other organisations. Two meetings were held online and one in-person which included a site visit to a new all-access footpath at Rockland Staithe.
- (ii) The Forum discussed the lack of reference to public access in DEFRA's Environmental Land Management Schemes (ELMS) and wrote to the Secretary of State for the Environment highlighting their concerns.
- (iii) The Forum contacted Anglian Water and the Environment Agency and had reports and presentations from both on the issue of water quality and its potential impact on the health of water users (in particular for paddle sports). The Forum subsequently advised the Broads Authority on the issue.
- (iv) The Forum provided representation and guidance to the Norfolk Local Access Forum.

- (v) The Forum gave suggestions and advice on a number of projects being delivered by the Broads Authority.

Challenges faced by the Forum

As previously reported, there is a continuing need to increase the diversity of representation on the Forum and work will continue to recruit and hear more diverse voices.

Advising the Broads Authority and other bodies

The Forum has given advice to a number of bodies over the year:

- Norfolk County Council, general Public Rights of Way (PROW) improvements and recommendations.

The Forum has also advised the Broads Authority on:

- Water quality and its potential impact on human health.

Access reports and presentations

The Forum received the following access reports and presentations:

- Russell Wilson from the Trails team at Norfolk County Council presented phase 1 of the Wherryman's Way access improvements to the Forum. Norfolk Country Council and the Broads Authority are working together for key strategic improvements on the Wherryman's Way.
- Russell Wilson from the Trails team at Norfolk County Council presented the Local Cycling and Walking Infrastructure Plan (LCWIP) for Norfolk. The purpose of the plan is to create a proposed cycling and walking network across the county, and to identify and prioritise improvement schemes which can be delivered over the short, medium and long term.
- Emily Chittenden, Broads Authority Project Officer "Rails, Sails & Trails", presented Generation Green to the Forum. The project had a national target of connecting 100,000 young people with nature and Protected Landscape.
- 'Safety of splash sports in the Broads: Anglian Water's responsibilities, challenges and future plans for water quality improvement'. Grant Tuff, Natasha Kenny, Tom Balfour and Emily Linsdell from Anglian Water presented Get River Positive, an initiative to improve river health and river quality.
- Jason Beck from the Policy department at East Suffolk Council presented the East Suffolk Cycling and Walking Strategy. The purpose of the strategy is to create safe, coherent, direct, comfortable, and attractive cycling, walking and wheeling

environments that lead to improvements in health and wellbeing, facilitate greater social interaction and play, encourage more environmentally sustainable lifestyles, reduce road congestion, and support economic growth.

- ‘Environment Agency response to bacterial water quality monitoring in the Broads’ - this report was provided to the Forum following a request to the Environment Agency.
- Andrew Walters, Waterways and Recreation Officer, Broads Authority, provided an update to the Forum on some of the access projects that the Broads Authority have been working on over the previous few months. The improvements have been made possible by the Removing Barriers fund, a £79,000 uplift to the National Park grant from Defra which needed to be spent on capital items by the end of the financial year.

Working in partnership

The Forum worked with the following partner organisations:

- Norfolk County Council
- Norfolk LAF
- Environment Agency
- Norfolk Trails

Observers and advisors to the Forum

- Russell Wilson, Norfolk County Council
- Emily Chittenden, Broads Authority Project Officer “Rails, Sails & Trails”
- Jason Beck, Policy department at East Suffolk Council
- Grant Tuff, Natasha Kenny, Tom Balfour and Emily Linsdell from Anglian Water

Who makes up the Broads Local Access Forum?

Chair and Vice Chair

In August 2022, the Forum re-appointed Keith Bacon as Chair. The Forum agreed that the appointment of Vice Chair was not required at this time. If the Chair is unable to attend a future meeting than an interim Vice Chair will be appointed for the duration of the meeting.

Members and representation

Chairman: Keith Bacon – Catfield

Representing archaeology and landscape heritage

Vice Chair: Peter Dixon - Hickling

Representing waterborne recreational users

Linda Aspland – Wroxham

Representing waterborne recreational users and paddle sports

Richard Atkins - Surlingham

Representing paddle sports and walking

Louis Baugh – Neatishead

Representing landowners and managers

Katie Baxter - Wroxham

Representing paddle sports, tourism and local business

Harry Blathwayt – Ludham

Broads Authority member

Christine Cane - Wymondham

Representing equestrian riding and driving

Tony Gibbons – Norwich

Representing angling

Tim Harris – Catfield

Representing nature conservation, archaeology and landscape heritage

Alison Holden-Standley

People with Disabilities/Access for all

Peter Mason - Catfield

Representing walking, tourism and local business

Stephen Read – Oulton Broad

Representing walking and waterborne recreational users

Martin Rendle – Norwich

Representing paddle sports, tourism and local business

Michael Scott

Broads Authority member

Richard Webb – Norwich

Representing walking and sailing

Christopher Yardley – Burnham Thorpe

Representing waterborne recreational users and nature conservation