

# Broads Authority

## Agenda 26 July 2024

10.00am

The Great Hall, National Centre for Writing, Dragon Hall, 115 - 123 King Street, Norwich, NR1 1QE

John Packman, Chief Executive – Friday, 19 July 2024

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

### Introduction

1. **Appointment of Chair**

Nominations for Chair have been received for:

Tony Grayling proposed by Matthew Shardlow, seconded by Siân Limpenny  
Harry Blathwayt proposed by Alan Goodchild, seconded by Martyn Hooton

2. **Appointment of Vice Chair**

Nomination for Vice-Chair has been received for:

Tristram Hilborn proposed by Tony Grayling (and Siân Limpenny), seconded by Tim Jickells

3. Chair's announcements

4. To receive apologies for absence

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

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

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

8. **To receive and confirm the minutes of the Broads Authority meeting held on 10 May 2024** (Pages 5 – 21)

9. **Summary of actions and outstanding issues following decisions at previous meetings – to note the schedule** (Pages 22 - 30)

## Strategy and policy

10. **Strategic priorities – update** (Pages 31 - 35)  
Report by Senior Governance Officer
11. **Annual Governance Statement 2023/24 and Code of Corporate Governance 2024**  
(Pages 36 - 67)  
Report by Senior Governance Officer
12. **Draft Statement of Accounts 2023/24** (Pages 68 - 160)  
Report by Director of Finance
13. **Recreation and Tourism Strategy** (Pages 161 - 192)  
Report by Head of Communications
14. **Endorsing East Suffolk Healthy Environments Supplementary Planning Document**  
(Pages 193 - 194)  
Report by Planning Policy Officer
15. **Thorpe St Andrew Neighbourhood Plan - Adoption** (Pages 195 - 196)  
Report by Planning Policy Officer
16. **Local validation list - update for Biodiversity Net Gain** (Pages 197 - 198)  
Report by Planning Consultant

## Governance

17. **Committee membership and member appointments** (Pages 199 - 202)  
Report by Senior Governance Officer
18. **Appointment of Independent Persons** (Pages 203 - 205)  
Report by Senior Governance Officer

## Reports for information

19. The Port Marine Safety Code: To consider any items of business raised by the designated person in respect of the Port Marine Safety Code
20. **Broads Local Access Forum Annual Report 2023/24** (Pages 206 - 233)  
Report by Waterways and Recreation Officer
21. **Report on outside bodies - Whitlingham Charitable Trust 2023/24** (Pages 234 - 235)  
Report by Matthew Bradbury on behalf of the Whitlingham Charitable Trustees

## Minutes to be received

22. To receive the minutes of the following meetings:

[6 March 2024 – Broads Local Access Forum](#)

[7 March 2024 – Standards Committee](#)

[12 March 2024 – Risk, Audit and Governance Committee](#)

[11 April 2024 – Navigation Committee](#)

[26 April 2024 – Planning Committee](#)

[24 May 2024 – Planning Committee](#)

[21 June 2024 – Planning Committee](#)

23. Other items of business

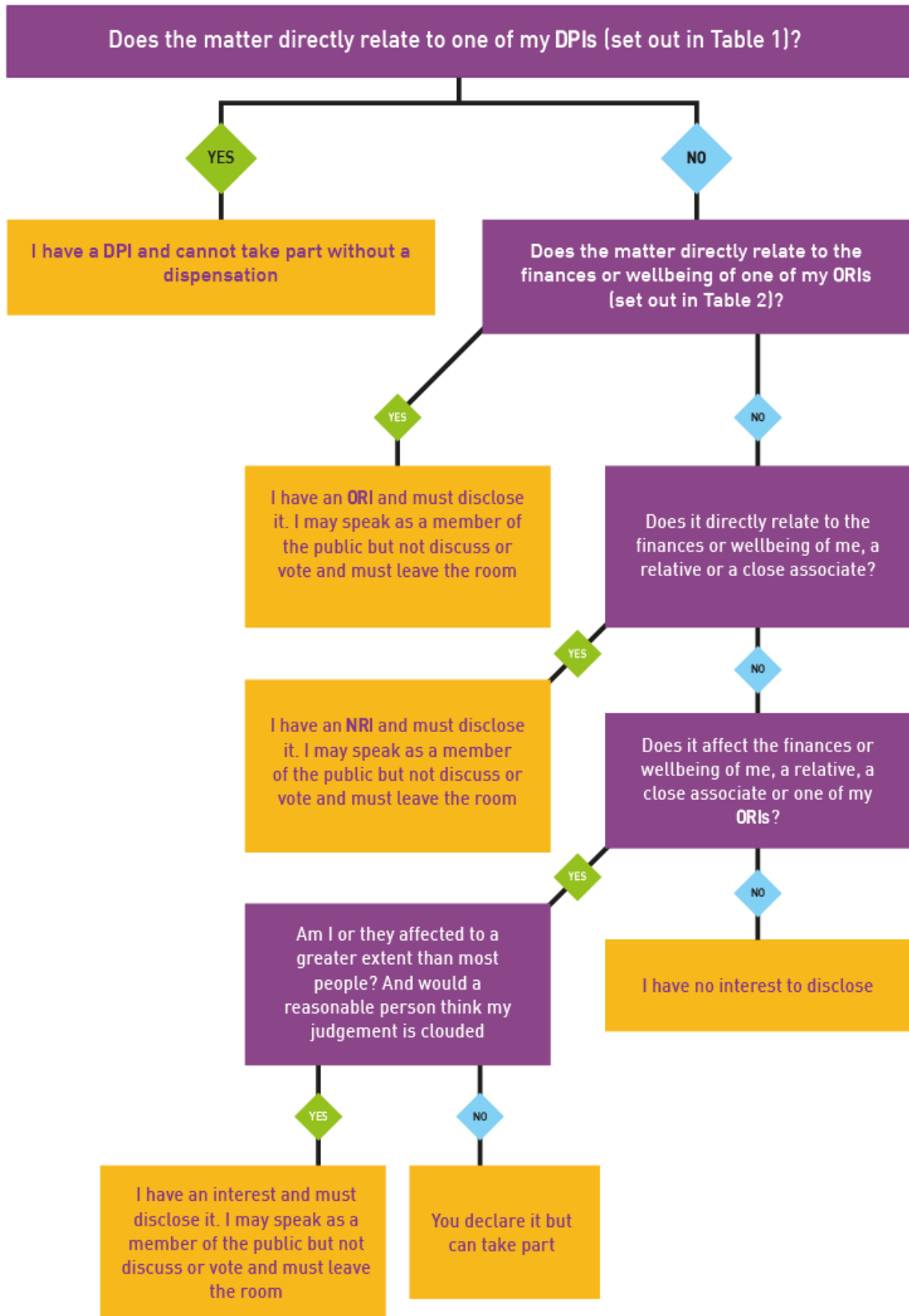
Items of business which the chairman decides should be considered as a matter of urgency pursuant to section 100B (4)(b) of the Local Government Act 1972

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

25. To note the date of the next meeting – **Friday 20 September 2024** at 10.00am, venue to be advised.

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

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



# Broads Authority

## Minutes of the meeting held on 10 May 2024

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

## **Present**

Bill Dickson – in the Chair, Stephen Bolt, Peter Dixon, Alan Goodchild, Tony Grayling, James Harvey, Paul Hayden, Tristram Hilborn, Martyn Hooton, Tim Jickells, Siân Limpenny, Greg Munford, Michael Scott, Matthew Shardlow, Vic Thomson, Melanie Vigo di Gallidoro, Fran Whymark.

## **In attendance**

John Packman – Chief Executive, Estelle Culligan – Deputy Monitoring Officer (via Teams for agenda items 13-16), Emma Krelle – Director of Finance, Rob Rogers – Director of Operations and Sara Utting – Senior Governance Officer.

## **1. Welcome and apologies**

The Chair welcomed everyone to the meeting.

### **Openness of Local Government Bodies Regulations 2014**

The Chair explained that the meeting was being audio-recorded. All recordings remained the copyright of the Broads Authority and anyone wishing to receive a copy should contact the Governance Team. The minutes remained the record of the meeting. He added that the law permitted any person to film, record, photograph or use social media in order to report on the proceedings of public meetings of the Authority. This did not extend to live verbal commentary. The Chair needed to be informed if anyone intended to photograph, record or film so that any person under the age of 18 or members of the public not wishing to be filmed or photographed could be accommodated.

Apologies were received from Harry Blathwayt, Kevin Maguire and Leslie Mogford.

## **2. Chair's announcements**

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

### **Annual Site Visit**

The Members' Annual Site Visit would be held on Thursday 4 July 2024 and details would be circulated in due course. The Chair added that this was a good opportunity to talk to other Members and Officers.

### **Nominations for Chair and Vice Chair of the Board**

The Governance Team would be sending out an email in June inviting nominations for the Chair and Vice Chair who would be appointed at the July meeting.

### **Secretary of State appointees**

This was the last Board meeting before Greg Munford finished his term of appointment. The Chair said that Greg and he joined the Board at the same time, eight years ago, and in that time the Board had been able to rely on Greg to be the voice of reason, consistently doing the right thing even if it went against his professional interests. Greg had always made himself available to both the Chair and the Chief Executive, providing clear and objective advice. The

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Chair added that Greg would be sincerely missed for not only his wise counsel, but because he had been a tremendous colleague and that it would be difficult to replace him.

The Chair said that Defra had not yet begun their recruitment campaign to appoint the two new Secretary of State Members.

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

At its meeting on 11 April 2024, 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.

Stephen Bolt proposed, seconded by Greg Munford.

**It was resolved unanimously to appoint Alan Goodchild and Peter Dixon to the Broads Authority for one year, until 9 May 2025.**

### 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

The Chair said that there had been two questions submitted and that Members had received a copy of the questions and accompanying text as set out in Appendices 2 and 3.

Mr Chettleburgh was invited to read his question and the Chair provided the Authority's response as set out in Appendix 2 to these Minutes.

Mr Chettleburgh then asked a supplementary question: Could the Authority please explain the response received on 4 April 2024 from the Environment Agency to a Freedom of Information request, which said that they did not hold river depth data for the tidal section of the Bure. The Director of Operations (DO) responded that the Environment Agency did not hold hydrographic data for the exact reach, but they had data on the lower section of the river which was comparable.

Ms Hines was invited to read her question and the Chair provided the Authority's response as set out in Appendix 3 to these Minutes.

Ms Hines then asked a supplementary question: If she had understood the Standing Orders correctly, if the lobbying of candidates together with proposers and seconders for the position was carried out elsewhere, candidates were not given the opportunity to personally present



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their suitability for the position to the remainder of the committee. The Chair responded that the answer was no.

## 7. Minutes of last meeting

The minutes of the meeting held on 15 March 2024 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 some of the items.

### **Wherryman's Way**

The CE confirmed that the planning application for repairs to two foot bridges and the provision of access ramps was approved at the Planning Committee meeting on 26 April 2024.

### **Yare House**

The CE was pleased to report that the contractor had started on time and work was progressing very well. The conversion of the Waveney Room into two spaces was almost complete and it was hoped that some desks might be moved in over the next week.

### **Appeal under the Harbours Act**

The Authority was still waiting to hear back from the Department of Transport.

### **Flood Risk**

The CE said that, although this was not a matter from a previous agenda or meeting, he felt this was a significant issue following the public meeting held at Hickling in February. At that meeting the Broads Authority undertook to work with the Environment Agency (EA) to check whether removal of large amounts of mud from the lower Bure by the Agency would have a positive impact on flooding further up in the system. The CE reported that colleagues from the EA had responded positively to the Authority's engagement. The EA had been provided with the Authority's accurate depth data and its consultants were using that in the model. The EA would be looking at whether the removal of an additional half metre or one metre of mud would have a significant beneficial impact on flood risk further up the system. The CE said that there would be another public meeting and it was hoped that the EA would have the results of the modelling for that meeting.

A Member said that he would like to thank the Authority actively engaging with the EA and looked forward to receiving the report on the study. A Member said that if the Bure was deepened it would encourage saltwater intrusion and asked whether this was something that was being looked at during the modelling process. The CE replied that he thought that was the concern that colleagues in the EA had, in that the removal of mud might solve one problem and create another. For example, if there was a big event in the North Sea that combined with high tides, a deepening of the lower Bure could mean that it increased flood risks from the sea. The CE confirmed that the EA model would look at those elements.

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A Member asked whether the hydrological model could be used more generally to assess the flood risk across the whole of the Broads, and would the Board be briefed on that. The CE confirmed that the hydrological model was being used by the Broadland Futures Initiative (BFI) and that his understanding was that the results of that project were expected later this year.

### **Haven Bridge**

The CE said that, again, this was a significant issue that should be brought to the Board's attention. There was currently a dispute between Norfolk County Council, who owned the bridge, and Peel Ports, who had a responsibility for opening the bridge. This was causing considerable inconvenience and difficulty for commercial operators and private owners who were unable to get out to sea. The CE said that this was something that he had personally taken up with the Chief Executive of Norfolk County Council and the Leader of Great Yarmouth Borough Council and added that both councils were aware of the issue. There had been a meeting this week between the two parties, however, the full outcome was not known at this point, but it was something that the Broads Authority was concerned about and we would continue to make representations to both Peel Ports and Norfolk County Council. One of the Members representing Norfolk County Council added that he had chased the Chief Executive to find out what the result of the meeting between the Council and Peel Ports was and confirmed that he would report back with any update. A Member thanked the Authority for its support on the issues at Haven Bridge.

**The report was noted.**

## **9. National Park Grant and Outcomes Framework**

Members received the report of the Chief Executive (CE). The CE provided an update on the National Park Grant and said that the Authority had been successful in its bid for additional funding of £500,000. At the end of March, Defra had advised that the funding would be split as £250,000 revenue and £250,000 capital grant. The CE said that receiving part of the grant as revenue would give the Authority more flexibility when it was spent; the capital money however would need to be spent by 31 March 2025. The CE added the Authority was waiting for the Change Control Notice (CCN), which the Director of Finance (DF) confirmed should be issued within the next week, and that would detail any restrictions on how the money could be used.

The CE said that the capital money would enable the Authority to purchase the items agreed at the last Broads Authority meeting on 15 March; the largest element was a new concrete pump which was an important piece of equipment for carrying out the dredging operation.

The CE then provided an update on the Protected Landscape targets and said that Defra had been working on a series of targets and outcomes for protected areas. The issue that National Parks would be interested in was how the outcomes framework was disaggregated, because some of it was more relevant to some parks than others. The CE said how that was distributed would be important and the Authority would need to keep their eyes on it because of the link to funding.

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A Member asked whether, in relation to the outcomes framework, the CE had got a sense on this relating to core funding. The CE said that the core grant had been reducing as the Authority had not received any allowance for inflation, however, on top of that Defra had been giving the Authority extra money in the form of capital and revenue grants. The CE's understanding was that there was an ambition at Defra that the additional sums were built into the core grant. He hoped that this was the case, otherwise it would become increasingly difficult to plan for the longer term whilst hoping that additional capital grant might be made available on 31 March each year.

A Member commented that he hoped that the members could have a proper briefing when the Authority knew more about the targets and outcomes framework. He said that all National Parks did not own most of the land that they managed which begged the question how the Authority was supposed to deliver targets when it only owned a small percentage of the land in the Broads area. He also questioned the collection of statistics such as volunteer days – it would be possible to collate statistics regarding volunteer days within the Broads Authority, but asked how it would be possible to collect statistics from the other NGOs that work within the Broads area. The CE replied that his understanding was that this was as relevant to the Environment Agency and Forestry England as it was to the Broads Authority, as there was a change in legislation which required other public bodies not to just 'have regard to National Park purposes', but to further them. These targets were for the Parks, not just for National Park authorities. The CE said that the point about monitoring was critical and in terms of monitoring of the SSSIs carried out by Natural England, was done using a standard approach across the country, but the level of detail in the monitoring for an area such as the Broads was inadequate. Defra had been looking at this issue over the last twenty years and this was the furthest it had got, however, the measurement had always been a big problem in terms of what was measured and how it was measured.

A Member commented that it was right to focus on how the Authority's work fitted into Defra's Outcomes Framework and would hope that there was the potential to have more success in funding in terms of how that work was highlighted and contributes to the Outcomes Framework. In light of an election and possible administration change, regardless of which party was successful, the Member encouraged the Authority to plan now and how it could organise potential bids in advance of a spending review at Defra.

A Member commented that this was an opportunity for the Authority to work out what difference it could make by working with partners in the area in terms of Nature Recovery. Another Member commented that they were concerned whether the targets were true indicators and did not think that it would give insight on how various species were doing in a particular area. Assuming that the targets would be broken down by National Park, the Member asked whether the Authority had any input into the targets set out in the document. The CE replied that the Authority had commented already and it they were going to comment further and said that both the Environmental Policy Advisor and the Ecology and Design Supervisor had been looking at the framework and would be sending some further comments back. The Member asked if the CE could pass on his concern about species falling through the gaps of the Framework. The CE confirmed that he would.

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Michael Scott proposed, seconded by Siân Limpenny.

**It was resolved unanimously to support the draft plans for the expenditure of the additional National Park funding.**

## 10. Strategic priorities - update

Members received the report from the Senior Governance Officer setting out the progress in implementing the Authority's annual strategic priorities. The Chief Executive (CE) commented that he was really pleased that work has commenced on updating of the software which underpinned the online toll payment system, and that this first phase of the work was expected to be completed by June 2024.

**Members noted the progress in implementing the 2024/25 priorities.**

## 11. Financial Performance and Direction

Members received the report of the Director of Finance (DF). The DF said that, as stated in the report, there were still some last minute adjustments that needed to be put through to get in the position where a Statement of Accounts could be produced. Since the report was written there had been some more adjustments that had gone through; these included additional charges for the Monitoring Officer in March, an additional invoice from our property consultants who had helped value some of the properties in relation to the IFRS16 accounting in respect of leases, and some further fuel invoices. The DF said that there was a surprise in that DLUHC, via Defra, were going to give the Authority £9,349 towards the 2023/24 audit fees, and this adjustment had been put through. This meant that on table 1 of the report, the consolidated surplus was now £60,834 compared to £67,025 shown in the report. Some of those adjustments had an impact on the earmarked reserves and that balance was now £3,883,030, and for navigation it was £1,645,802.

The result of the adjustments meant that the National Park surplus was £64,371 and the deficit on Navigation was £124,755. The National Park reserve was looking to be £755,176 which was 20.8%, and the navigation reserve was £488,402 which was 11%. The DF said that those adjustments made a difference to Table 7, and if the carry forward request was agreed by the Board, the forecast balances at the end of 2024/25 were predicted to be: National Park - £917,529 which was 26.3%; and navigation - £471,616 which was 10.4%.

A Member asked about the trajectory of the navigation reserves. The DF said that the Authority looked to maintain the navigation reserves at 10% of net expenditure. There was a review done two years ago where the Authority looked at whether the minimum balance should be changed, and the review demonstrated that those balances were adequate. If there was a catastrophic event, then what was in the earmarked reserves would be looked at to see what could be taken from them. The DF added that Members see a 3-year strategy, but in the background, there was a 5-year strategy and that looked to maintain the reserves at 10%.

The DF provided an update on tolls to date. The DF said that as at 8 May 2024, the Authority had issued 450 fewer toll plaques compared to the previous year, which represented 4.7%,

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and in total 9,075 had been issued. The CE said that the largest decrease in numbers was paddleboarders, however, as the weather had improved over the last week, the numbers had picked up.

A Member asked whether the DF could report on the income from tolls compared to the last financial year and noted that last year the Authority had received a large increase in investment income which could not be relied upon this year. The CE said that, although he did not have the most recent figures, which had since improved, a couple of weeks ago income was down by 5.9%. The DF said, to reassure Members on the investment income, when the budget was set, they were aware that interest rates had been forecast to drop and would therefore not receive the amount of interest in 2023/24. However, the Bank of England announced on 9 May that interest rates were kept at 5.2%, but the Authority was predicting it to come down.

Matthew Shardlow proposed, seconded by Stephen Bolt.

**It was resolved unanimously to:**

- i. To note the income and expenditure figures, prudential indicators in 6.1 and the draft year end position.**
- ii. The recommended carry forward request in 9.2 be approved and added to the 2024/25 budget as additional expenditure.**

## 12. Reviewed Safety Management System (SMS)

Members received the report of the Director of Operations (DO) presenting version 8 of the Reviewed Safety Management System (SMS). The DO noted that there was a spelling mistake in section 1.3 of the SMS and this would be corrected in the final document.

The DO provided an overview on the Port Marine Safety Code (PMSC) and said that it was a national standard issued by the Government and was compulsory for any port or marina. To back the PMSC up the Broads Authority had a safety management plan to describe how the safety aspects within the standard were met. The DO added that the SMS was under constant review, but the recent review included changes such as the review of pilotage which was taken to the Navigation Committee. It also described recent hydrographic modelling, how the Authority would carry out its dredging programme, and gave examples of river profiles. The DO confirmed that the changes were not large-scale, the document was made easier to read with links embedded to other documents which feature within the SMS.

A Member commented that it was clear on the key responsibilities of the Head of Safety and the Chief Executive, but it did not clarify what the key responsibilities were for Members and the Board and said that they would welcome some clarity. They added that it did not set out what the health and safety culture was at the Broads Authority, setting out health and safety incidents and trends. The DO replied that the SMS policy was largely focused on the marine side and the Authority had health and safety duties in a wider context covered within the overarching Health and Safety policy document which included a range of health and safety statistics. Part of the PMSC was that the Authority had to outline the responsibilities of

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various people and if anything were to go wrong, the responsibility would start with the Members and the Chief Executive (CE). The Member replied that Members needed to be certain about the accountability of the Board around the SMS and asked whether this could be brought back to the Board in due course. The DO confirmed that this would be done.

A Member commented that it was important to clarify that because the PMSC had “port” in its title, it did not cover just the port of Great Yarmouth, Breydon Water and the tidal areas, but in fact covered the whole of the Broads area. The CE said that the Broads Authority was designated a Statutory Harbour Authority which covered the whole of the Broads system. The CE added that, given the levels of risk, having something as robust as the SMS in place was a really positive thing and it did filter through the whole of the organisation and was something that was emphasised within staff training.

A Member commented that there was a minor error in section 4.2 regarding the raising of questions at the Navigation Committee meeting which needed to be amended. It was confirmed that this would be corrected in the final document.

Alan Goodchild proposed, seconded by Tony Grayling.

**It was resolved unanimously to endorse version 8 of the Safety Management System (SMS) as the current document.**

### 13. Annual summary of formal complaints

The Chair welcomed the Deputy Monitoring Officer to the meeting.

Members received the report of the Senior Governance Officer (SGO). A Member asked for clarification on the nature of the complaints. The SGO confirmed that the report was in relation to formal complaints that were received by the Authority and the report provided statistics, a summary of the nature of the complaint, and how it was responded to.

**The report was noted.**

### 14. Standing Orders relating to contracts

Members received the report of the Director of Finance (DF). The DF said that there were eleven waivers approved in 2023/24 compared to eighteen in 2022/23 and added that the 2022/23 number was high due to the urgent need to purchase items through the National Park Capital Grant before year-end. In relation to the standing list for fen contractors, this was not due until next year, but had been run a year early so that the Authority could try to attract younger reed cutters, however, the Authority had not been successful. The candidates listed in 5.7 of the report had previously been on the list, however, there had been a reduction in two contractors compared to the previous list.

Matthew Shardlow proposed, seconded by Stephen Bolt.

**It was resolved unanimously to:**

- i. Note the annual instances where Standing Orders were waived.**

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- ii. **Approve the standing list for fen contractors in 5.7.**

## 15. Appointment of Independent Persons

Members received the report of the Senior Governance Officer (SGO). The SGO said that it was disappointing not to have brought recommendations for the appointment of the Independent Persons as planned. The Standards Committee discussed the recruitment of the Independent Persons in March, however, following the advertisements for the post, no applications were received. The next stage was to contact neighbouring authorities to discuss the possibility of sharing their Independent Persons. The SGO said that it was early stages within the discussions but it was worth pointing out that the Broads Authority was not alone in this situation, as it was understood that some of the neighbouring authorities had experienced the same difficulties in recruitment of an Independent Person. It was hoped, however, that a report would be brought to the next meeting in July with some recommended candidates.

A Member asked whether the SGO or Deputy Monitoring Officer (DMO) could advise the Board of the legal position where the Authority did not have an Independent Person. The DMO replied that it was a legal duty to have at least one Independent Person and that the main purpose of an Independent Person was to be consulted in the case of a complaint of the Code of Conduct and to advise both the Authority as well as the subject Member against whom the complaint was made. The DMO added that if candidates were not found locally, it was possible to consider sharing an Independent Person with other authorities further afield, however, this was not something that Members should worry about. The Member asked whether it was possible to record the existence of a contingency plan.

The SGO commented that the Authority still had two Independent Persons and their term of office would finish on 26 July 2024.

**Members noted that officers would continue to pursue alternative ways of recruitment and the outcome would be presented to the next meeting on 26 July.**

## 16. Annual report of the Standards Committee

Members received the report of the Senior Governance Officer (SGO). The SGO highlighted that this was the first time that Members would have received a report from the new Standards Committee. It was within the Terms of Reference to produce an annual report to ensure Members were kept informed regarding the pieces of work that were going on. The committee would be looking to review of the Code of Conduct and the Register of Interest form.

**The report was noted.**

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## 17. Member report on outside bodies – How Hill Trust

The Chair commented that he would like to remind Members who were appointed to outside bodies on behalf of the Broads Authority to provide the Board with at least one progress report each year.

Members received the report from Tim Jickells, the Member appointed by the Broads Authority to the How Hill Trust. The Member said that the last two words of the report were missing and the report should end with “...educational opportunities.” He noted that Turf Fen Mill was being restored.

**The report was noted.**

## 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 – 11 January 2024

Planning Committee – 1 March 2024

## 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 26 July 2024 at 10.00am at venue to be advised.

The meeting ended at 11:25am.

Signed by

Chairman



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## Appendix 1 – Declaration of interests: Broads Authority, 10 May 2024

Member	Agenda/minute	Nature of interest
Peter Dixon	Agenda item 8 – flood risk	Residence at Hickling Broad

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## Appendix 2 – Letter from the Broads Reform Action Group (BRAG)

To the Chair, Vice chair and Members of the Broads Authority

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

3<sup>rd</sup> May 2024

### **Formal Question for the Broads Authority meeting on 10<sup>th</sup> May 2024 ref. 'Briefing on the Lower Bure – riverbed levels, dredging depths and posts'**

For information, our membership now stands at 1,451.

On the email we sent you on 15<sup>th</sup> April this year, we advised we would be submitting a public question for the Authority meeting on 10<sup>th</sup> May, regarding the BA chart for the lower Bure. We have deliberately delayed that submission until today as we anticipated significant information would be forthcoming very close to the deadline. That has proved to be a sound policy.

We are profoundly disappointed that our expectations were correct and the receipt of such a complex briefing just 24 hours before the deadline has not allowed sufficient time for a full appraisal of, and response to it.

We have, however, carried out a preliminary appraisal and reject it in its entirety. Without being able to present detail at this stage, a summary of our reasons are as follows:

- The terminology used for depths and data is inconsistent and impossible to interpret
- The statements about the red posts are at best questionable and at worst unbelievable
- There are statements which conflict with others both in the briefing and elsewhere. For instance on your website, in responses to FOI requests, in meeting minutes, previous BA statements, newsletters and IALA standards.
- We have received additional intelligence from two different sources which confirm the findings in our report.
- Not least, the explanation and reasoning about the Bure Hump in your briefing reinforces our findings.

Additional information to provide the detail will follow.

### **OUR QUESTION TO THE AUTHORITY IS THEREFORE AS FOLLOWS:**

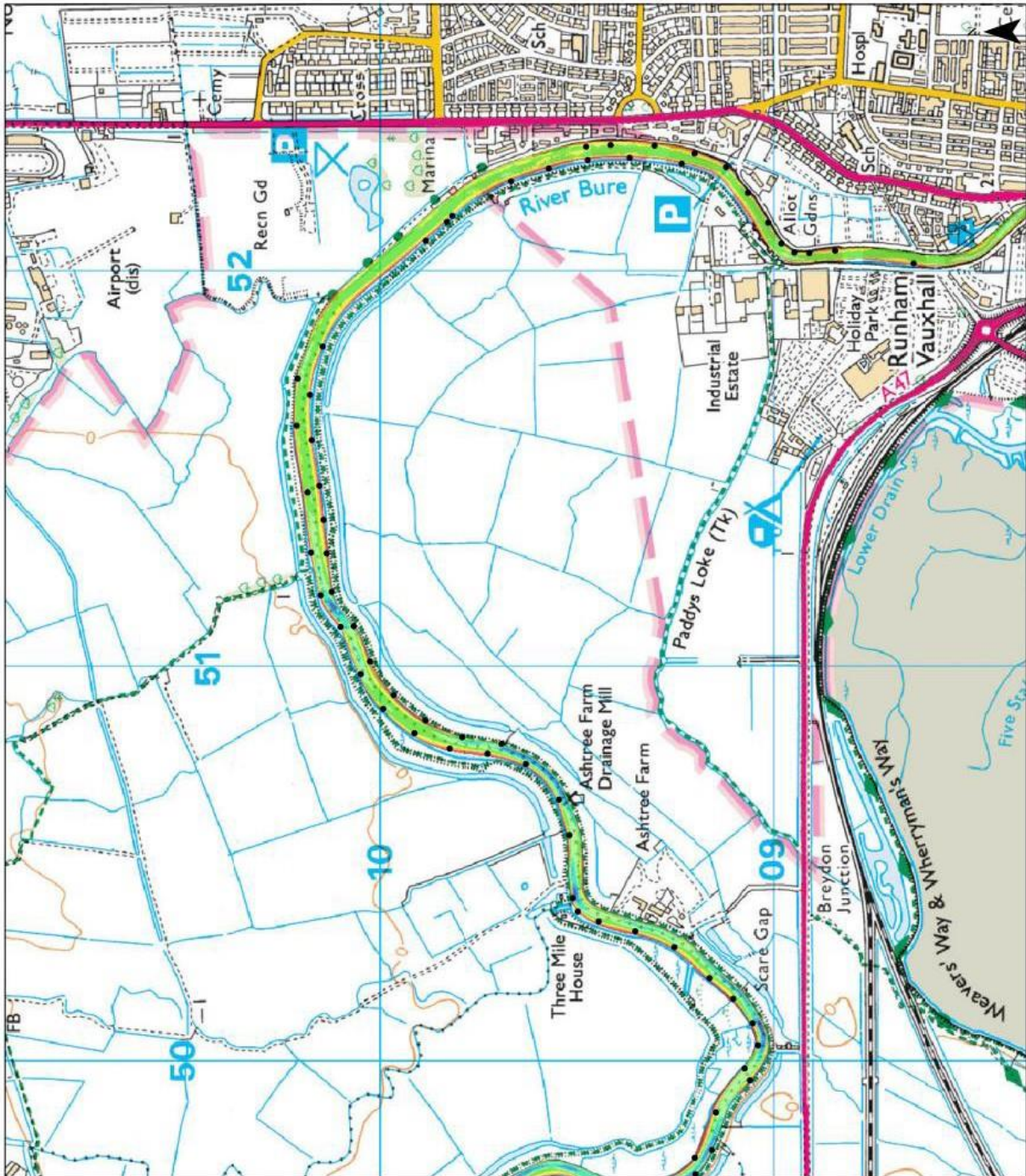
**Does the Authority believe the BA Navigation Chart titled 'Ashtree Farm Reach', as attached, is accurate?**

I will be reading this question at the meeting.

Be advised this document will be sent to all relevant stakeholders, made public and a press statement issued later today.

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

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



**Ashtree Farm Reach**

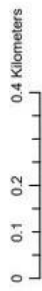
The information has been published by the Broads Authority in order to meet its duties as a harbour authority under the Port Marine Safety Code and the requirements of the UK Hydrographic Office. River Bure last surveyed 2023.



Depth below MLW (m)

- < 0.5
- 0.5 - 1
- 1.0 - 1.5
- 1.5 - 2
- 2.0 - 2.5
- 2.5 - 3
- 3.0 - 3.5
- 3.5 - 4
- 4.0 - 4.5
- 4.5 - 10
- Channel marker

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

**Response by the Chair on behalf of the Authority:**

Yes - The water depths on the chart correctly represent the findings from the independent hydrographic survey carried out in January 2023.

We have checked and cross compared the Authority's hydrographic data (2023) with other overlapping datasets at Great Yarmouth (UK Hydrographic Office (2018) and Environment Agency (2020)) and the mapping of water depths is accurate.

To date Mr Chettleburgh has not responded to our offers to meet and explain further. The Authority reiterates the willingness of its officers to meet Mr Chettleburgh and take him through the hydrographic data and its mapping.

DRAFT

## Appendix 3 – Question from Ms S Hines

Dear Dr Packman

With the impending selection of a new Chair to the Broads Authority, can you advise me on how prospective candidates can put themselves forward and how they can present their vision for the future of the Norfolk & Suffolk Broads and the Broads Authority, to improve transparency and give members a genuine choice of candidates? I would appreciate this question being read out at the meeting on 10 May 2024.

**Response by the Chair on behalf of the Authority:**

The procedure for appointing the Chair is contained within our Standing Orders, section 15. Nominations are sought in advance of the meeting and details included on the published agenda. Each nomination requires a proposer and seconder for it to be valid.

The role of both Chair and Vice-Chair is set out in the role description for Members: The role of the Chair (and Vice-Chair) of the Authority includes:

*“To represent the Authority’s views as necessary.”*

# Broads Authority

26 July 2024

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>Updates before July 2023 have been archived and are available to read on Summary of Action reports from previous committee meetings.</p> <p><b>July 2023:</b> 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). 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> <p>Once the ecological reports are completed talks will be held with Natural England regarding next steps. NCC have met with NP Law for advice on statutory duties and legislation for priority for Public Rights of Way or Ecology.</p> <p>At the Bramerton Site – the Broads Authority are working with engineering consultants on a gabion basket and rock roll design for the bank restoration.</p> <p><b>November 2023:</b> Work still ongoing and habitat assessments are being carried out.</p> <p><b>January 2024:</b> The January 11 meeting of the Wherryman's Way stakeholder group was cancelled as there were no new updates, but:</p>	31/12/2021

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>Hardley Flood planning application is being prepared by NCC and it is hope it will be submitted by the end of January 2024. Bramerton Planning Application is being finalised by NCC and again it is hoped it will be submitted late January 2024.</p> <p>If both applications are sucessful the partnership work is expected to be completed by May 2024.</p> <p><b>February 2024:</b> Planning applications (BA2024/0053/FUL) has been received to make repairs to two footbridges and access ramps on footpath 4, south-west of Hardley Flood.</p> <p><b>April 2024:</b> A planning application will go before the Planning Committee on 26 April. A vole survey is planned for the site on 15 April. At a recent site visit the dredged material (placed two years ago) was observed to have heavily eroded and in places the current path is less than a metre wide and dropping into the river. Meetings with Norfolk County Council are planned to discuss this narrowing of the path and potential remedies and the overall safety of the path</p> <p><b>May 2024:</b> The planning application for repairs to two foot bridges and provision of access ramps was considered at the Planning Committee meeting on 26 April 2024 and was approved.</p> <p><b>July 2024:</b> Environmental and funding issues have stalled this project. We continue working with NCC to see what delivery can occur at Bramerton and Surlingham.</p>	
Responding to Climate Change Emergency	27/09/2019	John Packman	<p>To adopt Climate Change Emergency Statement for the Broads (first report Appendix 1) and principles outlined for BA to:</p> <p>Recognise climate emergency</p> <p>Work toward making the Broads Authority 'carbon neutral' by 2030, with further objective of reducing all carbon emissions to zero by 2040.</p> <p>Establish base line for CO2 emissions using a common methodology with NPAs and develop an Action Plan and Monitoring system.</p> <p>Work with constituent local authorities to reduce emissions from domestic, travel and other sources in the Broads across the two counties.</p>	<p>Updates before July 2023 have been archived and are available to read on Summary of Action reports from previous committee meetings.</p> <p><b>13 September 2022:</b> A member workshop was held on 25 July, and the full report circulated to members. Work is ongoing on the next steps, with a report anticipated for the November Authority meeting.</p> <p>The next phase of Clean Maritime funding, which may allow us to build on the Electrifying the Broads feasibility study, is expected to be announced on 22 September.</p> <p><b>November 2022:</b> We are working on various possible bids for external funding to support our climate change work, including the Norfolk Investment Framework. Unfortunately the Clean Maritime Competition Phase III was not suitable for</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			<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>the Electrifying the Broads project, so we are exploring other avenues.</p> <p><b>December 2022:</b> An update report setting out next steps was presented to the Authority Meeting in December. We will hear in early January the outcome of the bids to the Pioneer Places fund and the Norfolk Investment Framework.</p> <p><b>February 2023:</b> Pioneer Places bid was not awarded. We have a new possibility of funding through the Local Electric Vehicle Infrastructure Fund award, in partnership with Norfolk County Council, that includes funding for electric pillars in the Broads.</p> <p><b>June 2023:</b> We have had discussions with the Canal &amp; Rivers Trust and Environment Agency to see what joint work can be done on boating electrification. Round 4 of the Clean Maritime Demonstration Competition is expected to open in July 2023, we will reach out to partners to determine if we can submit a bid. We are drafting a tender for the installation of solar panels at the Dockyard. We have launched a consultation with Visit The Broads members to identify opportunities to use funding from the Norfolk investment Framework to support sustainable tourism.</p> <p><b>September 2023:</b> We are continuing to work with Norfolk County Council on developing a bid under the Norfolk Investment Framework for Sustainable tourism. Unfortunately the Clean Maritime Demonstration Competition Round 4 has not proved suitable for the Electrifying the Broads project as it does not allow for capital expenditure. The Dockyard solar tender is currently open and will close on 15 September.</p> <p><b>July 2024:</b> Press release on the National Parks' Race to Zero campaign will be going out this month. Broads Authority has received funding for 3 installations of solar powered cycle pods.</p>	
'Broads Peat' - A Nature for Climate Peatland Grant Scheme project	23/07/2021	Andrea Kelly	<p>The Broads Peat Project was awarded £785,668 in December 2021 from Defra, as part of the Nature for Climate Peatland Grants Scheme – Discovery Grant which is administered by Natural England. The project budget was revised to £855,831 in December 2022 (the formal Change Control Notice was received from Natural England on 3 January). The project budget was revised to £1,125,831 in</p>	<p>Updates before March 2023 have been archived and are available to read on Summary of Action reports from previous committee meetings.</p> <p><b>March 2023:</b> 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>	31/03/2023



Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
			<p>April 2023 (the formal Change Control Notice was received from Natural England on 20 April 2023).  Broads Peat was initially expected to close in March 2023 - an extension until 31 August 2023 has been granted.  Following the Discovery phase, a restoration grant was awarded for Buttle Marsh on 26 August 2023.</p>	<p><b>April 2023:</b> The peat project extension to 31 August was approved, with a revised budget of £1,125,831; the formal Change Control Notice was received from Natural England on 20 April 2023. A restoration bid is being prepared for Buttle Marsh, and discussions have taken place for other sites. Field-by-field assessment of carbon emissions in the Broads was presented to the Lowland Peatland Conference in Ely17-18 April. SWT secondment ended at the end of March. The Carbon Reduction Project Manager is providing additional support to the project.</p> <p><b>June 2023:</b> The restoration bid was submitted for Buttle Marsh. Paludiculture Exploration Fund project 'FibreBroads' successful, led by Broads Authority, with Norfolk FWAG, Norfolk County Council, NUA, Wetland Products Foundation and Hudson Architects. with support from EA, Broads IDB, Fenland Soil.</p> <p><b>September 2023:</b> The Broads Peat Discovery project closed at the end of August, and preparation for the final reporting is underway. The Nature for Climate Peatland Restoration Grant has been awarded to Buttle Marsh in August 2023, with co-funding secured from Anglian Water. <a href="https://www.gov.uk/government/news/peatlands-set-to-be-restored-to-help-tackle-climate-change">Peatlands set to be restored to help tackle climate change - GOV.UK (www.gov.uk)</a></p> <p>The other Nature for Climate partnership project led by the Broads Authority, 'FibreBroads', ~£500 funded by the Paludiculture Exploration Fund has also started. . <a href="https://www.gov.uk/government/news/new-investment-in-peat-in-fight-against-climate-change">New investment in peat in fight against climate change - GOV.UK (www.gov.uk)</a> It hosted Minister Pow on 11 &amp; 12 August. Minister Spencer visited the FibreBroads stand at the Royal Norfolk Show. The project featured in eight media articles since the launch of the project in June 2023.</p> <p><b>November 2023:</b> Reporting on Broads Peat Project complete.</p> <p>Buttle Marsh Peat Restoration project is securing permissions for water transfer, eels, planning and water voles and reviewing project costs for delivery in 2024, subject to permissions.</p> <p><a href="#">FibreBroads</a> a partnership led by the Broads Authority to grow wetland crops, engage with farmers, regulators and fibre product developers is on track. Wetland plants are</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>growing well and many wading birds benefit from the shallow water and damp conditions. Farmer one to ones and workshops in planning stage and 50 NUA students engaged in product awareness.</p> <p>Two further Nature for Climate partnership bids involving the Broads Authority totalling ~£260k have been applied for focusing on water management and farmer collaboration.</p> <p><b>January 2024:</b> Buttle Marsh Peat Restoration project gained planning permission and continues work on securing permissions for water transfer, eels and water voles and reviewing project costs to add in a water storage reservoir for delivery in 2024, subject to permissions. Discussing new wind pump design to comply with eel regulations.</p> <p>FibreBroads remains on track. Presented at Defra lowland agriculture workshop in December and hosted the Defra Peat Team. Presenting at January Paludiculture Conference in Manchester. Planning novel acoustic monitoring of wading birds at wetland demonstration site. 12 Farmer one to ones completed and farm adviser workshops in planning stage. <a href="#">Fenland Soil</a> farmers are visiting the Broads for a Farmer's Dialogue visit to the Wet Farming Trials at Horsey on 16 January 2024. Wetland plants are growing well.</p> <p>Awaiting notification of the two further Nature for Climate partnership bids involving the Broads Authority totalling ~£260k have been applied for focusing on water management and farmer collaboration.</p> <p>February 2024: Buttle Marsh Peat Restoration project continues work on securing permissions for water transfer, eels and water voles and designing water storage reservoir for delivery in 2024, subject to permissions.</p> <p>FibreBroads remains on track. Will be presented at Norfolk Show and hosted Fenland Soil Farmers as well as preparing to host partners from the Great Fen in April. Novel wildlife acoustic monitoring will be set out in March at wetland demonstration site, which is also being adjusted to optimise water filtration. The project team are putting on a farm advisers training day for peat restoration and green finance.</p> <p>Hudsons Architects are presenting at Future Build.</p> <p>Secured two further Nature for Climate: Lowland Agricultural Peat partnership grants involving the Broads</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>Authority totalling ~£260k focusing on water management and farmer collaboration.</p> <p><b>April 2024:</b> Scientific publication being prepared on our assessment of current and future GHG emissions from peat soils in the Broads National Park with Cranfield University. LAPSIP grant has enabled the install of a further 10 peat level cameras with farmers with UKCEH, making the Broads the most significant area for peat level monitoring in the UK. LPAWDP is starting work with BAWAG and partners to engage with farmers across 4 areas of the Broads. Advisers training on peatland and watertable management very well recieved. The water permissions and BNG support was particularly useful.</p> <p>FibreBroads will be in the Innovation Hub at the Norfolk Show again in June.</p> <p><b>June 2024:</b> Buttle Marsh Restoration - Announcement of additional funding award decision from Natural England to follow the election period. Active dialogue with Environment Agency regarding water abstraction.</p> <p>All FibreBroads work packages on track, including volunteers planted reed and reedmace, planning another 'train the trainer' farm advisers event, guiding them on water voles, watertable assessment, permissions and Countryside stewardship. Preparing for the Innovation Hub again at the Royal Norfolk Show with our partners NUA and Hudson Architects.</p> <p>Two Lowland Agricultural Peatland Grants on track, assessing water table management and forecasting the water storage needs to deliver land-based carbon targets in the Broads peatland.</p> <p>Applied for two Water Restoration Fund grants related to water management.</p>	
Reduction in office space at Yare House	28/07/2023	Emma Krelle	Reduce occupation to cut overhead costs and reduce carbon emissions.	<p><b>September 2023:</b> Revised plans for reduced occupation submitted for landlord approval.</p> <p><b>October 2023:</b> Plans approved by landlord. Prequalification stage of works tender complete with tender packs being finalised to be issued in November.</p> <p><b>November 2023:</b> Tenders issued on 8 November 2023 and the closing date was 15 December 2023. It is hoped that the work will start early in the New Year.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p><b>January 2024:</b> Tender responses reviewed 15 December and we are in the final stages of finalising our preferred contractor. Building Control Plans have been submitted with the view to the new lease being agreed and works commencing last week of January.</p> <p><b>February 2024:</b> Delays in January with responses from the Landlord means the lease is still not agreed. The Authority's solicitor is helping to move along outstanding queries for the lease to be agreed as soon as possible.</p> <p><b>March 2024:</b> The Broads Authority signed the lease and supporting documents on 26 March 2024. Landord is due to sign by 19 April 2024.</p> <p><b>April 2024:</b> Licence for surrender and alterations signed by Landlord 19 April 2024. Seven days notice to start works issued to landlord and tenants. Contractor due to start on site 29 April 2024.</p> <p><b>May 2024:</b> The contractor had started on time and work was progressing very well. The conversion of the Waveney Room into two spaces was almost complete and it was hoped that some desks might be moved in over w/c 13 May 2024.</p> <p><b>July 2024:</b> The work has been completed ahead of schedule and staff will be working from the second floor office space from Wednesday 10 July, enabling the first floor office space to be emptied before the deadline of 1 August 2024.</p>	
Funding the waterways of the Broads National Park	26/01/2024	John Packman	To track the progress on making the case for central Government funding to support the maintenance of the Broads waterways.	<p><b>January 2024:</b> The Board unanimously endorsed the paper and supported the Chairman in writing to the Secretary of State for the Environment.</p> <p><b>February 2024:</b> Chairman has written to the Minister and local MPs.</p> <p><b>April 2024:</b> Response received from Defra Minister 18 March 2024. See Appendix to report on <a href="#">National Park Grant</a> (agenda item 9).</p> <p><b>July 2024:</b> Action - New Chair to write to new Minister when appointed on this issue and the costs of external audit.</p>	
Appeal under S31 Harbours Act 1964		John Packman	Broads Hire Boat Federation lodged an appeal with the Department for Transport on 11 October 2023, 10 months after Broads Authority decision in January 2023 regarding navigation charges for 2023/24.	<p><b>22 November 2023:</b> Broads Hire Boat Federation published notice in Eastern Daily Press</p> <p><b>23 February 2024:</b> Broads Authority submits response</p> <p><b>March 2024:</b> Decision by Department for Transport expected.</p>	

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
Capital Programme 2024/25	15/03/2024	John Packman	<p>At the meeting on 15 March 2024 it was reported that a third tranche of capital funding was likely to become available in the form of a further £10 million for the 44 Protected Landscapes in England, £5 million for the AONBs and £5 million for the National Parks, divided equally between them.</p> <p>A bid was submitted to DEFRA for the purchase of five items: the development and build a replacement Ranger launch; a new concrete pump; replacement of four Hilux (Rangers and CME); a Dipper Arm Extension and Weed Bucket for Fen Excavator; and a Steel Welfare Unit.</p>	<p><b>July 2024:</b> Awaiting decision by new Minister</p> <p><b>March 2024:</b> The Board approved that, subject to Defra’s confirmation of a capital grant of £500,000, the Authority implemented the capital expenditure set out in Table 1 of the Capital Programme 2024/25 report of 15 March 2024.</p> <p><b>April 2024:</b> See report on <a href="#">National Park Grant</a> for update (agenda item 9 - 10 May 2024).</p> <p><b>June 2024:</b> Defra awarded £500,000 extra funding split as: £250,000 Uplift Capital Funding to purchase a new concrete pump which would be used for the Authority’s dredging activity, dipper arm extension and weed bucket for fen excavator, replacement Hilux vehicles, and a new steel welfare unit; and £250,000 Uplift Revenue Funding which will be placed in the earmarked reserves to support the purchase of the other items: the research, development and delivery of a replacement Ranger launch and the additional replacement vehicles previously identified.</p>	
Flood Risk		Dan Hoare	<p>Follow up to public meeting in Hickling on 2 Feb 2024 to investigate whether further dredging of the Lower Bure would have any benefit in reducing flood risk further up in the catchment</p>	<p><b>April 2024:</b> Through the Broadland Futures Initiative (BFI) a new fluvial/tidal hydrological model of the Broads river system has been built to be used during strategy development to understand the implications of climate change and sea level rise on flood risk and to test the effectiveness of different possible flood risk management actions. In addition, the model outputs will be used by the Environment Agency's local Partnership and Strategic Overview team during their day-to-day work.</p> <p>As part of the review and calibration of the new model we are keen to share outputs based on past events. While we have a good calibration of the model against the gauged data, such discussion will help add further confidence to the modelling. It is proposed to have a virtual workshop session (using MS Teams) where we will use GIS software to review the modelled flood extents of the following calibration events:</p> <p>On top of this planned stage of the model development, the specific ask from the Broads Authority is now fully included in the contract from EA to Jacob's. The additional work will generate model runs with modified channel bed levels (below the current bathymetry) for two capital dredging scenario's along the Bure Loop Removal of all sediment to -</p>	31/08/2024

Title	Meeting date	Lead officer	Summary of actions	Progress so far	Target date
				<p>2.5 m below ODN. This is roughly half a metre below the Authority's current Waterways Specification depth)</p> <p>Removal of all sediment to -3.0 m below ODN. This is roughly one metre below the Authority's current Waterways Specification depth)</p> <p>From these model runs, the total volume of sediment to achieve these river depths can be calculated. The wider application of this modelling will be to understand the impact of climate change on the proposed dredging regime and what impact such capital dredging may have on water levels higher up in the northern river system.</p> <p><b>June 2024:</b> The Jacobs team are now running the modelling scenarios, as per the contracted timetable set by the Environment Agency. The Authority has provided typical cost per cubic metre for it's own sediment removal projects in the lower Bure, so that some estimates of cost (assuming landward deposit of sediments on floodbanks) can be start to be calculated.</p>	
Haven Bridge	02/04/2024	John Packman	The Great Yarmouth Ports Leisure Users meeting on 2 April had a long discussion regarding the problems with the Haven Bridge. There is a dispute between Peel Ports and Norfolk County Council regarding opening the bridge which is having an adverse impact on commercial and private boat owners based in the Broads.	<p><b>April 2024:</b> Chief Executive has contacted Norfolk County Council and has been asked to brief the local MP. Awaiting outcome of discussions between Peel Ports and Norfolk County Council.</p> <p><b>July 2024:</b> Temporary arrangements agreed by Peel Ports and Norfolk County Council have allowed the bridge to open. The Monitoring Officer has written to the Great Yarmouth Port Authority reminding it of its statutory duties.</p>	

Date of report: 16 July 2024

# Broads Authority

26 July 2024

Agenda item number 10

## Strategic priorities- update

Report by Senior Governance Officer

### Purpose

This report sets out the latest progress in implementing the Authority’s annual strategic priorities for 2024/25.

### Broads Plan context

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

### Recommended decision

To note the progress in implementing the 2024/25 priorities.

## 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 will assist officers in compiling the information necessary to comply with that requirement.
- 1.3. The second update on our agreed strategic priorities for 2024/25 is in Table 1.

**Table 1**

Strategic priorities 2024/25 – progress update

Themes, aims and milestones	Progress	Lead officer
<b>1. Responding to climate change (Broadland Futures Initiative)</b>	Status: <b>On track</b>	Director of Strategic Services

Themes, aims and milestones	Progress	Lead officer
<p>Aim: To implement the next steps of the Broadland Futures Initiative.</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Publish at least two editions of the Broadland Futures Initiative BFI newsletter, by March 2025.</li> <li>(ii) Hold at least two meetings of the BFI Elected Members Forum, by March 2025.</li> <li>(iii) Various technical deliverables from BFI consultant including the new hydraulic model expected mid-2024.</li> <li>(iv) Engagement activities, including consultation as required.</li> </ul>	<ul style="list-style-type: none"> <li>(i) BFI Newsletter (April 2024) has been sent out to the subscriber list, which has been updated to include all Parish Councils in the Broads area</li> <li>(ii) April 2024 Elected Members Forum meeting was held. Next Elected Members Forum is set for October 2024 when a new Chair will be elected.</li> <li>(iii) Updates on Product delivery from the EA/Jacobs team have been presented at steering group meetings and Elected Member Forum. All on track</li> <li>(iv) BFI core team were in attendance with a display at the Royal Norfolk Show. Additional outputs from the hydraulic model regarding capital dredging scenarios in the lower Bure are being tested following discussions at the Hickling flooding meeting arranged by the local MP.</li> </ul>	
<p><b>2. Biodiversity crisis response</b></p> <p>Aim: Co-ordinate and implement with partners the development of strategies and projects, including the three Nature for Climate projects.</p> <p>Milestones:</p> <ul style="list-style-type: none"> <li>(i) Endorsement of Norfolk &amp; Suffolk Nature Recovery Strategies – timings to be</li> </ul>	<p>Status: <b>on track</b></p> <ul style="list-style-type: none"> <li>(i) Attended steering group and several themed working groups. Timing for draft LNRS is likely to be December 2024. Requesting that</li> </ul>	<p>Environment Policy Advisor</p>



Themes, aims and milestones	Progress	Lead officer
<p>confirmed by responsible authorities.</p> <p>(ii) To complete the “Broads Authority consideration” of biodiversity actions by 1 January 2024. This is the first requirement of the enhanced Biodiversity Duty introduced in the 2021 Environment Act for local authorities and will consider action to take by the Broads Authority to comply with the duty.</p> <p>(iii) To review and refresh the Broads Biodiversity and Water Strategy with partners by March 2025.</p> <p>(iv) To implement Nature for Climate Peat restoration project at Buttle Marsh within agreed budget ~£300k and timeline by March 2025.</p> <p>(v) To implement Nature for Climate Paludiculture Exploration Fund ‘FibreBroads’ project within agreed budget ~£500k and timeline by March 2025.</p>	<p>the consultation period fits with BA Committee.</p> <p>(ii) Completed</p> <p>(iii) Draft Broads Nature Recovery Strategy sent to Broads Biodiversity Partners, including LNRS teams for comment.</p> <p>(iv) Announcement of additional funding award decision from Natural England to follow the election period. Active dialogue with Environment Agency regarding water abstraction.</p> <p>All FibreBroads work packages on track, including volunteers planted reed and reedmace, planning another ‘train the trainer’ farm advisers’ event, guiding them on water voles, watertable assessment, permissions and Countryside stewardship. Preparing for the <a href="#">Innovation Hub</a> again at the Royal Norfolk Show with our partners NUA and Hudson Architects. Two Lowland Agricultural Peatland Grants on track, assessing water table management and forecasting the water storage needs to deliver land-based carbon targets in the Broads peatland.</p> <p>Applied for two Water Restoration Fund grants related to water management.</p>	
<p><b>3. Local Plan for the Broads</b></p> <p>Aim: To produce an updated Local Plan for the Broads.</p>	<p>Status: <b>On track</b></p>	<p>Planning Policy Officer</p>

Themes, aims and milestones	Progress	Lead officer
<p>Milestones:</p> <p>(i) Preferred Options consultation: March 2024.</p> <p>(ii) Publication consultation: December 2024.</p> <p>(iii) Submission: By end of June 2025.</p> <p>(iv) Adoption: By end of 2026.</p>	<p>Comments received as part of the Preferred Options being assessed. Next version of the Local Plan being produced.</p>	
<p><b>4. Farming in Protected Landscapes (FiPL)</b></p> <p>Aim: To run the FiPL programme and allocate Broads grants to farmers and landowners, and support the Broads and Norfolk Coast Land Management Board to allocate their funding.</p> <p>Milestones:</p> <p>(i) Hold six Land Management Board meetings, by March 2025.</p> <p>(ii) Allocate all grant funding to projects, by December 2024.</p> <p>(iii) Engagement activities to promote and showcase FiPL, by March 2025.</p>	<p>Status: <b>On track</b></p> <p>(i) There have been two FiPL Board meetings - on 29 April and 10 June.</p> <p>(ii) £109,459.88 of grant funds for 24/25 have been allocated to projects already out of a total grant budget of £380,785.</p> <p>(iii) The FiPL Officer attended the Norfolk Show with leaflets to promote the programme. The FiPL team visited the Peak District to discuss the programme with Defra and other Protected Landscapes.</p>	<p>Catchment &amp; Farming Officer</p>

Themes, aims and milestones	Progress	Lead officer
<p><b>5. Navigation IT</b>            Aim: To replace current tolls system and provide improved online functionality.</p> <p>Milestones:</p> <p>(i) Develop timetable and tender document by June 2024 for amendments to core system and a replacement web interface.</p> <p>(ii) Publish and then review tender responses by end of September 2024.</p> <p>(iii) Award contract (depending on affordability) and agree timescales with contractor.</p>	<p>Status: <b>On track</b></p> <p>(i) The upgrade of the internal tolls system to the latest software version has been completed and testing has commenced.</p> <p>Work is now commencing on the replacement online payment system.</p> <p>(ii) The online application will be totally rewritten. The initial application will provide the key functionality required to renew a toll online. It will utilise the latest security technologies such as one-time passcodes for logon thereby simplifying the current process.</p> <p>(iii) We are planning for the above works to be completed in time for the 2025/26 tolls season.</p>	<p>Head of ICT/Collector of Tolls</p>

## 2. Financial risks

2.1. 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.

Author: Sara Utting

Date of report: 09 July 2024

[Broads Plan](#) strategic objectives: all

# Broads Authority

26 July 2024

Agenda item number 11

## Annual Governance Statement 2023/24 and Code of Corporate Governance 2024

Report by Senior Governance Officer

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### 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 2023/24 and Code of Corporate Governance 2024 are appended to this report.

### Recommended decision

To approve the Annual Governance Statement 2023/24 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.

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## 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. The AGS and CoCG were both published on the Council's website by 31 May 2024.
- 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 Risk, Audit and Governance Committee will review the AGS on 23 July 2024 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 2024/25 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 2023/24 is "reasonable", with one of the four audits (Corporate Governance & Risk Management) having a "substantial" assurance grading. The audits for Procurement; Port Marine Safety Code; Key Controls and Assurance received a "reasonable" 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: 09 July 2024

Background papers: none

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

Appendix 1 – Annual Governance Statement 2023/24 and Code of Corporate Governance 2024

# Annual Governance Statement 2023/24 & Action Plan 2024/25 and Code of Corporate Governance 2024

This draft published May 2024

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## About this Statement

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

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

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

This Annual Governance Statement will be considered by the Authority on 26 July 2024 and available via this [link](#). Our action plan 2024/25 and a review of last year's action plan are at Appendices 1(a) and 1(b).

## 1. Our governance framework

### 1.1. Purposes and duties

The Broads Authority is a statutory body with similar responsibilities to those of the English, Welsh and Scottish National Park Authorities<sup>2</sup>. It is the local planning authority, and a harbour and navigation authority. It has a duty to manage the Broads to conserve and enhance its natural beauty, wildlife and cultural heritage, to promote opportunities for the public to understand and enjoy its special qualities, and to protect the interests of navigation.

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

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<sup>1</sup> Regulation 6(1)(a) and (b) of the Accounts and Audit Regulations 2015

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



## 1.2. Strategy and policy

The [Broads Plan](#) is the key partnership strategy for the Broads, setting out a long-term vision and short-term objectives to benefit of the environment, local communities and visitors. The current Plan was adopted in Autumn 2022 and covers the period 2022-2027. Sitting under the Broads Plan are more detailed [guiding strategies](#), generally focusing on a single theme and covering a short-term period of 3-5 years.

The [Broads Local Plan](#) (adopted in 2019) sets out the policies used in determining planning applications for the plan period up to 2036. We also produce supporting supplementary planning documents such as the [Flood Risk SPD](#), and [planning design guidance](#), to help with the interpretation and implementation of policies. The Local Plan is subject to regular review, and the current review is underway, with consultation on Issues and Options between April and May 2024. The aim is to produce a Publication version of the Local Plan by the end of 2024 which can be consulted on and then submitted for examination before the end of June 2025.

Our [Annual Business Plan](#) outlines our work priorities for the coming year and summarises last year's progress. The Plan is a link between the strategies for the Broads and our Directorate work plans. The [Annual Business Plan 2024/25](#) outlines our work plans for 2024/25 and 3-year financial strategy for 2024/25 to 2026/27.

Each year we also identify a small set of strategic priorities, focused on Authority-led projects that have high resource needs or a very large impact on the Broads, or that are politically sensitive. This helps us target our resources and make the most of partnership working and external funding opportunities. We report on their progress at each [Broads Authority](#) meeting.

## 2. External factors influencing our governance arrangements

### 2.1. Environment Act and Agricultural Transition

The changes to environment and agricultural policies have significant bearing on funding and deliverability of projects and land use change in the Broads.

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

In parallel, as part of the Agricultural Transition, government is rolling out Environmental Land Management schemes, with three schemes to pay for environmental and climate goods and services:

- the Sustainable Farming Incentive (SFI) will pay farmers to adopt and maintain sustainable farming practices that can protect and enhance the natural environment alongside food production
- Countryside Stewardship (CS) will pay for more targeted actions relating to specific locations, features and habitats.
- Landscape Recovery will pay for bespoke, longer-term, larger scale projects to enhance the natural environment.

New funding is provided through the [Farming in Protected Landscapes](#) (FiPL), also as part of Defra's Agricultural Transition Plan. It offers funding to farmers and land managers in AONBs, National Parks and the Broads.

The [England Peatland Action Plan](#) was published in 2021 and sets out the government's long-term vision for the management, protection and restoration of our peatlands, for the benefits of wildlife, people and the planet. The Caudwell Report for lowland peat, published in June 2023, sets a roadmap for lowland peat to reduce greenhouse gas emissions. Funding is provided through the [Nature for Climate scheme](#), to develop and implement peatland restoration projects.

Natural England's proposed [revision of SSSI condition](#) is to assess the whole feature assessment rather than the current SSSI unit-based approach. This would alter restoration trajectories and what needs to be put in place to deal with the pressures on SSSI sites in the Broads.

## 2.2. Planning policy changes

Different changes to planning policy need to be considered, as follows:

- Planning policy was introduced to control the impact of Nutrient Enrichment (phosphorus and nitrogen) from development on water quality to protect Special Areas of Conservation (SACs).
- Biodiversity Net Gain (BNG) is a strategy to develop land and contribute to the recovery of nature. It is a way of making sure the habitat for wildlife is in a better state than it was before development. BNG will be mandatory from November 2023, and from April 2024 for small development sites. Recreational Access Mitigation Strategy (RAMS) tariff is collected by councils to allow funding of a package of measures to manage and reduce the impact of people making extra visits to Special Areas of Conservation (SACs) in the counties.

## 2.3. Landscapes Review

On 29 November 2022, the Government set out its [action plan for Protected Landscapes](#), based on responses to the consultation on the Landscapes Review.

The November 2023 publication is a response to the findings of the Landscapes Review led by Julian Glover published in 2019, which set out a case for change to enable England's National Parks and National Landscapes (formerly AONBs) to fulfil their potential. The Government's proposals for implementing the Review's findings were put out to public consultation in November 2023, providing an update on delivery to date and an action plan for the future. A [report](#) was presented to the Broads Authority meeting on 26 January 2024.

## 2.4. Levelling Up and Regeneration Act 2023

A [report](#) on the implications of The Levelling Up and Regeneration Act 2023 was presented to the Broads Authority on 26 January 2024. In summary, there are three main amendments to the legislation for NPAs and the Broads Authority; one requires regulations to be made; one amends Section 17A of the Norfolk and Suffolk Broads Act 1988 by amending the words “a relevant authority shall have regard to the purposes of..” to “.. must seek to further the purposes of...”<sup>3</sup>; and the third inserts a new clause 17B (Duty of public bodies etc to contribute to the Broads Plan).

## 3. Committees, staffing and financial arrangements

### 3.1. Committees

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

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

The [Risk, Audit and Governance Committee](#) has limited decision making powers and meets three times a year. It is responsible for examining our governance, internal control and risk management framework, and taking a strategic view on whether our allocated resources are being used effectively. Its terms of reference were reviewed in July 2023 (including a change in name from Audit & Risk Committee) and specific powers were transferred to the newly established Standards Committee.

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

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<sup>3</sup> This relates to our three purposes as prescribed by Section 2 of the 1988 Act (“Functions of the Authority: general”)

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

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

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

The Authority has two **Independent Persons**, appointed for a 4-year period, who are consulted to help the Authority achieve high ethical standards. The current postholders were appointed in January 2021 until the annual meeting in July 2024 (the appointments were delayed by the cancellation of the 2020 annual meeting and an extension to the previous terms of office). New appointments will be made at the 26 July 2024 meeting.

### 3.2. Officers

The Authority has 139 full-time equivalent staff. There are four statutory officers who carry out specific duties. They are the Head of Paid Service (Chief Executive), Section 17 Officer (Director of Finance), Navigation Officer (Head of Ranger Services) and Monitoring Officer.

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

### 3.3. Financial arrangements

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

We have a number of procedures in place to make sure we obtain best value for money in all we do, and we review them all on a regular basis. The Financial Regulations were reviewed in November 2022. Our Counter Fraud, Corruption and Bribery Strategy was updated in March 2023 and our Standing Orders Relating to Contracts (SORC) in February 2024. We also reviewed our Procurement Strategy in July 2023 and our Capital, Treasury and Investment Strategy in March 2024. An initial assessment against CIPFA's Financial

Management Code was received by Audit and Risk in July 2021 and progress is monitored against the action plan (last reported to ARC in July 2023). The Committee agreed to have updates every two years thereafter.

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

## 4. Decision making and openness

Our arrangements for decision making are set out in publicly available documents, published on our website at [Constitutional documents \(broads-authority.gov.uk\)](https://broads-authority.gov.uk). These include standing orders, terms of reference of committees, codes of conduct, scheme of delegated powers and protocol on member and officer relations. An updated Member Code of Conduct was adopted by the Authority in July 2021, based on the LGA's new model code, together with a revised Register of Interests form, and a revised complaints procedure in December 2022 (updated in Sept. 2023 to reflect the new Standards Committee and Hearings Sub-Committee). Both the Code of Practice for Members of the Planning Committee and Officers and the Protocol on Member and Officer Relationships were updated and adopted by the Authority in September 2021. A Monitoring Officer Protocol was adopted by the Authority in September 2023.

In January 2023, following an external review into a formal complaint, the Authority adopted a series of recommendations for improvements in the organisation's governance and procedures. This work was completed by the end of 2023. The next piece of work is to review the Standing Orders.

Each committee has distinct terms of reference. Meetings are held in public, apart from agenda items that are exempt under legislative guidance, and members of the public may ask questions at Authority meetings. Committee meetings are audio recorded and the public may request a copy of the recording.

Staff roles and responsibilities are defined through job descriptions and regularly updated policies and procedures, including an officer code of conduct and annual performance appraisals. In 2019/2020 we started to use the Best Companies Employee Survey. Our first Best Companies Index score was classed as 'good', which in terms of accreditation means we are 'one to watch'. The next survey was run at the end of 2021, and the outcome was again good, "one to watch". The survey is due to be repeated towards the end of 2024.

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

## 5. Ethics and integrity

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

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

### Our core values

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

## 6. Engaging with stakeholders

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

[Broads Engage](#) brings together many of the ways people can hear about and have a say on the use and management of the Broads. We also continued to engage with stakeholders through remote means, which can be more accessible to certain demographics.

At the launch of the Broads Plan 2022-2027, the Broads key partners have met regularly to monitor the implementation of the Broads Plan. A key project of the Broads Partnership is to develop a bid for the Landscape Recovery scheme, which is one of new environmental land management schemes set up by Defra.

## 7. Managing risk and performance

The Risk, Audit and Governance Committee's (RAG) responsibilities include gaining assurances, from a range of measures and reports, that the Authority is obtaining value for

money in the use of its resources, and that risk and performance are being actively managed to achieve best results.

We have a **Corporate Risk Register (CRR)** and three **Directorate Risk Registers (DRRs)**, together with a Risk Management Policy. The registers are reviewed quarterly by Management Team, and at every meeting of RAG. Any mitigated risk on a DRR that scores as a 'high risk' is referred to the CRR for monitoring. The Risk Management Policy is reviewed and updated every two years and is next due for review in January 2026.

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

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

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

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

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

## 8. Internal and external audit

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

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

given on the overall adequacy and effectiveness of the Authority's internal control environment, highlighting significant issues.

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

The **HIA's overall audit opinion** in relation to the framework of governance, risk management and control at the Broads Authority in 2023/24 is **reasonable**, with one of the four audits (Corporate Governance & Risk Management) concluding with a **substantial** assurance grading and the Port Marine Safety Code; Procurement and Key Controls all concluding with a "reasonable" assurance. The Authority's Management Team accepted the recommendations raised and assigned responsibilities and deadline dates, as shown in Appendix 1(a) below.

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

## 9. Conclusion and Action Plan

No significant governance weaknesses have been identified.

Our Annual Governance Statement Action Plan 2024/25 and a summary of progress against last year's action plan are at Appendix 1. We are satisfied the Plan will address the identified minor issues, and we will report back on its implementation as part of our next Statement.

(Chair of the Authority)

John Packman (Chief Executive)

Dated: 26 July 2024

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## Appendix 1(a) - Audit recommendations: Action Plan 2024/25

**Table 1**

Actions arising from 2023/24 audit and outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
<b>Governance and Risk Management</b>		
<b>R1: Member Attendance</b> Add expectations for attendance and consequences for non-attendance to the Members' Code of Conduct	Senior Governance Officer	31/03/2025
<b>R4: Risk Management Framework</b> During the service plan refresh exercise, to identify, link, record and manage risks that threaten the achievement of operational objectives.	Senior Governance Officer	31/03/2024 Updated to 31/05/24
<b>Port Marine Safety Code</b>		
<b>R9: Pilotage</b> The General Direction for larger vehicles and navigation on works guidance be finalised	Head of Ranger Services	31/03/2024  Once legal advice is received, the General Direction will need a six month consultation.  Updated to 31/10/24
<b>R3: Key Performance Indicators</b> Update website data to reflect current PIs and put in place a process to ensure the monthly monitoring of PI data and the data published on the website is up to date and its accuracy substantiated by documentary evidence.	Head of Safety Management	31/05/2024
<b>R4: Compliance Statement</b> Action to be taken to ensure than an appropriate compliance statement is made by the Duty Holder when this is next required by the MCA (likely to be March 2024).	Head of Safety Management	31/07/2024

<p><b>R5: Marine Safety Plan</b></p> <p>Action be taken to ensure that the Authority complies with the requirement for a MSP and associated reporting process, either in the form of a separate safety plan or through relevant provisions being added to the MSMS and/or associated policies.</p>	<p>Head of Safety Management</p>	<p>31/10/2024</p>
<p><b>Corporate Health &amp; Safety</b></p>		
<p><b>R1: Health &amp; Safety at Work policy</b></p> <p>The Health &amp; Safety at Work Policy be reviewed and updated, if necessary, in line with the defined cyclical timescales. This will mitigate the risk of health and safety issues arising due to outdated policy.</p>	<p>Head of Safety Management</p>	<p>30/06/2024</p> <p>Updated to 31/12/24 to take account of new Head of Safety Management starting in June.</p>

## Appendix 1(b) - Audit recommendations: Progress against Action Plan 2023/24

**Table 1**

Actions arising from 2022/23 audit and any outstanding actions from previous audits

Audit recommendation	Lead officer	Target/status
<b>Governance and Risk Management</b>		
<p><b>R2: Change to committee meetings</b> In relation to the document management system (DMS), the following is undertaken:</p> <ul style="list-style-type: none"> <li>Notes are added to deferred items to explain which committee date the item has been deferred to; and</li> </ul> <p>To review if there is a way to match up/link the items on the forward plan to the generated items area.</p>	Senior Governance Officer	31/12/2023 updated to 31/12/24  Agreed at Risk, Audit & Governance Committee on 12/03/24 to delete this recommendation
<p><b>R4: Risk Management Framework</b> During the service plan refresh exercise, to identify, link, record and manage risks that threaten the achievement of operational objectives.</p>	Senior Governance Officer	31/03/2024 Updated to 31/05/24
<p><b>R1: Governance Framework</b> The Terms of Reference of the Authority and committees be updated following consideration of the report by VWV.</p>	Monitoring Officer / Senior Governance Officer	22/09/23 Completed
<p><b>R2: Governance Framework</b> Following publication of the VWV report, include the Hearings Committee (or similar) in the published committee structure, give its roles and responsibilities</p>	Monitoring Officer / Senior Governance Officer	22/09/2023 Completed
<b>Port Marine Safety Code</b>		
<p><b>R9: Pilotage</b> The General Direction for larger vehicles and navigation on works guidance be finalised.</p>	Head of Safety Management	28/02/2023  Carried forward to 2023/24  Updated to 31/03/24

**Corporate Health & Safety****R1: Health & Safety at Work policy**

The Health & Safety at Work Policy be reviewed and updated, if necessary, in line with the defined cyclical timescales. This will mitigate the risk of health and safety issues arising due to outdated policy.

Head of Safety  
Management

30/06/2024

Updated to 31/12/24 to take account of new Head of Safety Management starting in June.

# Broads Authority

## Code of Corporate Governance 2024

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

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

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

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

The Chief Executive is delegated to make necessary changes to the Code as a result of the review to keep it up to date. Significant changes to the Code are reported to the Authority in July as part of the Annual Governance Statement, and any new or outstanding actions are included in the Statement's Action Plan for the following year. The Code for 2023 was approved by the Authority on 28 July 2023 and signed off by the Chair and Chief Executive.

(Chair of the Authority)

John Packman (Chief Executive)

Date: 26 July 2024

## Broads Authority Code of Corporate Governance: Schedule (July 2024)

This schedule represents what we do, or intend to with immediate effect, to demonstrate our compliance with the principles of good governance in local government. The core principles and sub-principles are taken from the CIPFA/ SOLACE Framework [Delivering Good Governance in Local Government](#) (2016). We will review our performance against the Code during 2024/25 and report the results to the Risk, Audit and Governance Committee and subsequently to the Broads Authority in July 2025 as part of the Annual Governance Statement.

**Table 1**

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

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

	<ul style="list-style-type: none"> <li>• Register of Interests for officers</li> <li>• Related party declarations note as part of the Statement of Accounts.</li> <li>• Safeguarding Policy</li> <li>• Social Media Policy</li> <li>• Standards Committee</li> <li>• Standing Orders for the regulation of Authority proceedings</li> <li>• Standing Orders Relating to Contracts</li> <li>• Terms of Reference of Committees</li> <li>• Whistleblowing Policy for Members</li> <li>• Whistleblowing Policy for Officers</li> </ul>
<p>Demonstrating strong commitment to ethical values</p> <p>Establishing, monitoring and maintaining the organisation’s ethical standards and performance</p> <p>Underpinning personal behaviour with ethical values that permeate all aspects of the organisation’s culture and operation</p> <p>Developing and maintaining robust policies and procedures that place emphasis on agreed ethical values</p> <p>Making sure external providers of services on behalf of the organisation act with integrity and in compliance with ethical standards expected by the organisation</p>	<ul style="list-style-type: none"> <li>• Annual performance appraisal for Members and officers</li> <li>• BA Core Values</li> <li>• Best Companies Index employee survey</li> <li>• Codes of Conduct for Employees, Members and Planning Committee Members</li> <li>• Equality Policy</li> <li>• Guide for Local Authority appointees to the Broads Authority</li> <li>• Monitoring Officer Protocol</li> <li>• Procurement Strategy and procedures</li> <li>• Recruitment &amp; Selection Policy and procedures</li> <li>• Standards Committee</li> <li>• Use of Independent Persons in complaints procedures</li> <li>• Whistleblowing Policy for Members</li> <li>• Whistleblowing Policy for Officers</li> </ul>
<p><b>Respecting the rule of law</b></p> <p>Demonstrating a strong commitment to the rule of the law as well as adhering to relevant laws and regulations</p> <p>Making sure statutory officers, other key post holders and members are able to fulfil their responsibilities in accordance</p>	<ul style="list-style-type: none"> <li>• Codes of Conduct for Employees, for Members, and for Planning Committee Members and Officers</li> <li>• Committee structure in place with Terms of Reference, including powers reserved to the BA</li> </ul>

<p>with legislative and regulatory requirements</p> <p>Making the best use of the full powers available for the benefit of citizens, communities and other stakeholders</p> <p>Dealing effectively with breaches of legal and regulatory provisions</p> <p>Dealing effectively with corruption and misuse of power</p>	<ul style="list-style-type: none"> <li>• Compliance with CIPFA’s statement on the role of the Chief Finance Officer in Local Govt (CIPFA 2015)</li> <li>• Counter Fraud, Corruption and Bribery Strategy and Response Plan</li> <li>• Disciplinary Procedures for Officers</li> <li>• Financial Regulations, Contract Standing Orders and Procurement Strategy</li> <li>• Internal and external audit</li> <li>• Job descriptions and recruitment process for officers</li> <li>• Member induction programme and development protocol</li> <li>• Monitoring Officer appointed by BA</li> <li>• Monitoring Officer Protocol</li> <li>• Provision of legal advice to Members and officers</li> <li>• Register of Member and officer interests and related party interests</li> <li>• Role descriptions for Members</li> <li>• Scheme of Powers delegated to Chief Executive and other authorised officers</li> <li>• Standards Committee</li> <li>• Statutory Officers appointed by the Authority</li> <li>• Whistleblowing Policy for Members</li> <li>• Whistleblowing Policy for Officers</li> </ul>
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**Table 2**

Principle B: Ensuring openness and comprehensive stakeholder engagement

<b>Sub-principles</b>	<b>Our evidence to support this principle</b>
<p><b>Ensuring openness</b></p> <p>Demonstrating, documenting and communicating the organisation’s commitment to openness</p> <p>Making decisions that are open about actions, plans, resource use, forecasts, outputs and outcomes. The presumption is for openness - if that is not the case, a</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement</li> <li>• BA Core Values</li> <li>• BA website (includes public information about Members and their roles, officer roles, and how the public can input to and influence BA decisions)</li> </ul>



<p>justification for the reasoning for keeping a decision confidential is provided</p> <p>Providing clear reasoning and evidence for decisions, in both public records and explanations to stakeholders, being explicit about the criteria, rationale and considerations used. In due course, making sure the impact and outcomes of those decisions are clear</p> <p>Using formal and informal consultation and engagement to determine the most appropriate and effective interventions or courses of action</p>	<ul style="list-style-type: none"> <li>• Broads Engage stakeholder events and promotion</li> <li>• Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement)</li> <li>• Chairs’ briefings</li> <li>• Committee meetings held in public and audio recordings of meetings available to public on request</li> <li>• Committee meetings (non-decision making) held remotely and live-streamed, and also available to watch via YouTube</li> <li>• Corporate Partnerships Register</li> <li>• Fair and transparent data processing through privacy notices</li> <li>• Financial Regulations and Standing Orders Relating to Contracts</li> <li>• Financial statements</li> <li>• Information published in respect of expenditure over £250</li> <li>• Member Allowances Scheme</li> <li>• Public consultation processes for strategic plan reviews (e.g. Broads Plan, guiding strategies)</li> <li>• Public question time at Authority meetings</li> <li>• Publication of agendas and reports in line with Local Government Act 1972 requirements</li> <li>• Record of decisions in committee minutes</li> <li>• Use of Transparency Regulations 2015</li> </ul>
<p><b>Comprehensive stakeholder engagement</b></p> <p>Engaging effectively with all stakeholders, making sure the purpose and aims for each stakeholder relationship are clear so outcomes are successful and sustainable</p> <p>Developing formal and informal partnerships to encourage more efficient use of resources and more effective outcomes</p> <p>Basing partnerships on trust, shared commitment to change, culture that</p>	<ul style="list-style-type: none"> <li>- Annual Business Plan, Annual Report and visitor publications (e.g. Broadcaster), social media accounts</li> <li>- Appointment process to Navigation Committee and Broads Local Access Forum</li> <li>- Broads Briefing monthly newsletter from CEO</li> <li>- Broads Engage stakeholder events and promotion</li> <li>- Broads Local Access Forum</li> </ul>

<p>promotes and accepts challenge among partners, and clear awareness of the added value of partnership working</p> <p>Establishing a clear policy on the type of issues the organisation will meaningfully consult on or involve communities, individuals, service users and other stakeholders to make sure the service (or other) provision is contributing towards intended outcomes</p> <p>Having effective communication methods and making sure members and officers are clear on their roles in community engagement</p> <p>Encouraging, collecting and evaluating the views and experiences of stakeholders of different backgrounds, including reference to future needs</p> <p>Implementing effective feedback mechanisms to show how stakeholder views have been considered</p> <p>Balancing feedback from more active stakeholder groups with other stakeholder groups to ensure inclusivity</p> <p>Taking account of the impact of decisions on future generations of taxpayers and service users</p>	<ul style="list-style-type: none"> <li>- Broads Local Plan - formal consultation stages (set out in Statement of Community Involvement)</li> <li>- Broads Plan 6-monthly progress update report (and continual progress monitoring on e-system)</li> <li>- Broadsheet (toll payer newsletter)</li> <li>- KPI annual reporting as part of NPA monitoring process to Defra</li> <li>- Learning resources on BA website, including Broads Curriculum materials for schools</li> <li>- Navigation Committee</li> <li>- Notices to Mariners</li> <li>- Public questions time at Authority meetings</li> <li>- Regular meetings between Chairs and CEOs of BA and constituent local authorities</li> <li>- Regular officer level liaison with partner organisations</li> <li>- Visitor and user surveys</li> </ul>
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**Table 3**

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

<b>Sub-principles</b>	<b>Our evidence to support this principle</b>
<p><b>Defining outcomes</b></p> <p>Having a clear vision statement of the organisation’s purpose and intended outcomes, with performance indicators, which provide the basis for its overall strategy, planning and other decisions</p>	<ul style="list-style-type: none"> <li>• Annual Business Plan</li> <li>• BA guiding level strategies (e.g. Integrated Access, Sediment Management, Education, Biodiversity)</li> <li>• Broads Local Plan (spatial planning policy)</li> <li>• Broads Plan (key partnership strategy for the Broads, reviewed on 5-yearly cycle)</li> <li>• Corporate and Directorate Risk Registers</li> </ul>

<p>Specifying the intended impact on/ changes for stakeholders in the short and longer term</p> <p>Delivering defined outcomes sustainably basis within available resources</p> <p>Identifying and managing risks to achieving outcomes</p> <p>Managing service user expectations with regard to setting priorities and making the best use of available resources</p>	<ul style="list-style-type: none"> <li>• Corporate Partnerships Register</li> <li>• Norfolk &amp; Suffolk Broads Act 1998 (BA statutory purposes)</li> </ul>
<p><b>Considering social, economic and environmental benefits</b></p> <p>Considering and balancing the combined economic, social and environmental impact of policies and plans when taking decisions about service provision</p> <p>Taking a longer-term view in decision making, taking account of risk and acting transparently where there are potential conflicts between the organisation’s intended outcomes and short-term factors such as the political cycle or financial constraints</p> <p>Determining the wider public interest associated with balancing conflicting interests in achieving the various economic, social and environmental benefits, through consultation where possible, to ensure appropriate trade-offs</p> <p>Ensuring fair access to services</p>	<ul style="list-style-type: none"> <li>• Broads Local Plan</li> <li>• Broads Plan and guiding level strategies</li> <li>• Equalities Working Group</li> <li>• Norfolk &amp; Suffolk Broads Act 1998 (BA statutory purposes)</li> <li>• Project Development Group procedures</li> <li>• External Funding Guidance</li> <li>• Public consultation for strategic plan reviews</li> </ul>

**Table 4**

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

Sub-principles	Our evidence to support this principle
<p><b>Determining interventions</b></p> <p>Making sure decision makers receive objective and rigorous analyses of various options showing how intended outcomes</p>	<ul style="list-style-type: none"> <li>• BA and partner/stakeholder working groups</li> <li>• Budget setting process</li> <li>• Chairs’ briefing sessions</li> </ul>

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

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

**Table 5**

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

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

<p><b>Developing leadership capacity</b></p> <p>Developing protocols to ensure elected and appointed leaders negotiate with each other regarding their respective roles early on in the relationship, and that a shared understanding of roles and objectives is maintained</p> <p>Publishing a statement that specifies the types of decisions that are delegated and those reserved for the collective decision making of the governing body</p> <p>Ensuring the Chair and Chief Executive Officer have clearly defined and distinctive leadership roles within a structure whereby the CEO leads in implementing strategy and managing the delivery of services and other outputs set by members, and each provides a check and a balance for each other's authority</p> <p>Developing the capabilities of members and senior management to achieve effective leadership, and to enable the organisation to respond successfully to changing legal and policy demands as well as economic, political and environmental changes and risks</p> <p>Having structures in place to encourage public participation</p> <p>Considering the leadership's own effectiveness and ensuring leaders are open to constructive feedback from peer review and inspections</p> <p>Holding staff to account through regular performance reviews that take account of training or development needs</p> <p>Maintaining the health and wellbeing of the workforce and helping individuals to maintain their own physical and mental wellbeing</p>	<ul style="list-style-type: none"> <li>• Director of Finance compliance with CIPFA Statement on the Role of the Chief Finance Officer in Local Government</li> <li>• Conditions of employment and HR policies</li> <li>• Contract management in respect of externally provided services</li> <li>• Data Protection Officer in place</li> <li>• Financial Regulations and Standing Orders</li> <li>• Member and officer appraisal programmes, Member Development Protocol</li> <li>• Member workshops on key issues</li> <li>• Monitoring Officer appointed by BA</li> <li>• Scheme of Powers delegated to Chief Executive and other authorised officers</li> <li>• Standards Committee</li> <li>• Standing Orders for the Regulation of Authority Proceedings</li> <li>• Terms of Reference for Committees</li> </ul>
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**Table 6**

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

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

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



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

**Table 7**

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

Sub-principles	Our evidence to support this principle
<p><b>Implementing good practice in transparency</b></p> <p>Writing and communicating reports for public and other stakeholders in fair, balanced and understandable style, appropriate to the intended audience and easy to access and interrogate</p> <p>Striking a balance between providing the right amount of information to satisfy transparency demands and enhance public scrutiny, while not being too onerous to provide or for users to understand</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Information published in respect of expenditure over £250</li> <li>• Monthly data published on BA website in line with Local Government Transparency Code</li> <li>• Payment performance statistics for invoices paid within 30 days published on website on annual basis</li> <li>• Record of delegated decisions</li> <li>• Scheme of Powers delegated to Chief Executive and other authorised officers</li> <li>• Compliance with the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations (2018)</li> </ul>
<p><b>Implementing good practice in reporting</b></p> <p>Reporting at least annually on performance, value for money and stewardship of resources to stakeholders in a timely and understandable way</p> <p>Ensuring members and senior management own the results reported</p> <p>Ensuring robust arrangements for assessing the extent to which principles in this Framework have been applied, and publishing the results on this assessment, including action plan for improvement and evidence to demonstrate good governance (AGS)</p> <p>Apply Framework to jointly managed or shared service organisations as appropriate</p> <p>Ensure performance information that accompanies the financial statements on a consistent and timely basis and the statements allow for comparison with other, similar organisations</p>	<ul style="list-style-type: none"> <li>• Annual Governance Statement and Action Plan</li> <li>• Broads Plan 6-monthly progress reports</li> <li>• S17 officer reporting requirements</li> <li>• Statements of Accounts narrative report</li> <li>• Strategic Direction reports (BA annual strategic priorities)</li> </ul>

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

26 July 2024

Agenda item number 12

## Draft Statement of Accounts 2023/24

Report by Director of Finance

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### Purpose

This report provides an update on the Broads Authority's Statement of Accounts and its audit for the year ended 31 March 2024.

### Broads Plan context

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

### Recommended decision

To note the current position regarding the Draft Statement of Accounts for 2023/24.

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# 1. Introduction

- 1.1. In the Financial Performance and Direction report to the Authority on 10 May 2024, there were draft figures for 2023/24 that provided for a consolidated deficit of £67,025. At the meeting, a verbal update was provided that some additional year-end adjustments had been made and the deficit had decreased to £60,834, however since this date a further adjustment means the deficit has increased to £80,934. This was due to the coding of some external audit adjustments that had been incorrectly posted to the Provision code within the balance sheet.
- 1.2. The draft Statement of Accounts and the Annual Governance Statement was presented to the Risk, Audit and Governance Committee on 23 July 2024. A verbal update will be provided at today's meeting.

# 2. Changes to the 2023/24 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 2023/24

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, interest and other service income	(209)	(1,092)	(42)	(182)	(4,483)	(6,008)
Contribution from reserves	0	0	0	0	(642)	(642)
Government Grants	0	0	0	0	(3,564)	(3,564)
<b>Total Income</b>	<b>(209)</b>	<b>(1,092)</b>	<b>(42)</b>	<b>(182)</b>	<b>(8,689)</b>	<b>(10,214)</b>
Employee expenses	2,803	1,841	1,057	125	7	5,833
Other service expenses	1,920	996	1,295	251	0	4,462

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
<b>Total Expenditure</b>	<b>4,723</b>	<b>2,837</b>	<b>2,352</b>	<b>376</b>	<b>7</b>	<b>10,295</b>
<b>Net Expenditure</b>	<b>4,514</b>	<b>1,745</b>	<b>2,310</b>	<b>194</b>	<b>(8,682)</b>	<b>81</b>

**Table 2**

Summary of adjustments

Adjustments	Amounts £000's
Net Expenditure	81
Amounts in the Comprehensive Income and Expenditure Statement (CIES) not reported to management	243
Amounts included in Table 1 not in the CIES	3,404
<b>Cost of Services in the CIES</b>	<b>3,728</b>

- 2.3. Items in the amounts included in the Comprehensive Income and Expenditure Statement (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 and reserve expenditure.
- 2.5. Table 3 below analyses these adjustments in more detail and agrees back to the Comprehensive Income and Expenditure Statement on page 16 in the Statement of Accounts.

**Table 3**

## Detailed adjustments

Income and Expenditure type	Service Analysis £000's	Not reported to Management £000's	Not included in the CIES £000's	Net Cost of Services £000's	Other operating expenditure, finance & investment income and Government Grant £000's	Deficit on the Provision of Services £000's
Fees, charges and other service income	(5,715)	0	0	(5,715)	0	(5,715)
Interest and investment income	(293)	0	293	0	(293)	(293)
Contribution from reserves	(642)	0	103	(539)	0	(539)
Government Grants	(3,564)	0	3,564	0	(3,498)	(3,498)
<b>Total Income</b>	<b>(10,214)</b>	<b>0</b>	<b>3,960</b>	<b>(6,254)</b>	<b>(3,791)</b>	<b>(10,045)</b>
Employee expenses	5,833	57	0	5,890	(119)	5,771
Other services expenses	4,462	0	(556)	3,906	0	3,906
Depreciation, amortisation & revaluation	0	186	0	186	0	186
Interest payments	0	0	0	0	45	45
Gain on disposal of Assets	0	0	0	0	(12)	(12)

<b>Income and Expenditure type</b>	<b>Service Analysis £000's</b>	<b>Not reported to Management £000's</b>	<b>Not included in the CIES £000's</b>	<b>Net Cost of Services £000's</b>	<b>Other operating expenditure, finance &amp; investment income and Government Grant £000's</b>	<b>Deficit on the Provision of Services £000's</b>
<b>Total Operating Expenditure</b>	<b>10,295</b>	<b>243</b>	<b>(556)</b>	<b>9,982</b>	<b>(86)</b>	<b>9,898</b>
<b>(Surplus) / Deficit on the Provision of Services</b>	<b>81</b>	<b>243</b>	<b>3,404</b>	<b>3,728</b>	<b>(3,877)</b>	<b>149</b>

### 3. Balance Sheet

- 3.1. At the end of 2023/24, the Balance Sheet was reporting a net asset position of £11,077,000. This is a decrease from the 2022/23 net asset position of £13,323,000. 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 £2,741,000. 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 19 splits the reserves between useable and unusable reserves. The useable reserves can be used to fund future operating expenditure, while the unusable reserves are kept to manage accounting processes such as unrealised gains or acquisitions of Fixed Assets and the movements on the Pension Reserve.
- 3.3. The closing position on the National Park (General), Navigation and Earmarked reserves has reduced when compared to those reported verbally on 10 May 2024 due to the audit adjustment. The individual balances that make up the Earmarked reserve can be found within the Statement of Accounts under note 10, page 40. The year end balances of the reserves are:



- National Park £746,133;
- Navigation £476,894;
- Earmarked £3,503,111 of which £1,455,843 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 includes a link to the draft Annual Governance Statement and will be considered by this committee (see agenda item 11) and Broads Authority. Once this has been approved by the Authority, the Draft Statement of Accounts will be updated to include the approved Annual Governance Statement.

## 5. Audit of the Statement of Accounts

- 5.1. The Authority's external auditors, Ernst & Young (EY) started work on 3 June 2024 on the 2023/24 accounts. The auditors provided a verbal update to Risk, Audit and Governance committee on 23 July 2024. The Board will be provided with a verbal update.

## 6. Financial Implications

- 6.1. The Statement of Accounts for 2023/24 shows revenue reserves of £1,223,027 (National Park (general) reserves £746,133, Navigation reserves £476,894) that are considered to be adequate. The National Park reserve at the end of 2023/24 stands at 20.6% of net expenditure, while the Navigation reserve is 10.7%.
- 6.2. The outturn figures for 2023/24, the impact of boat numbers and the 2024/25 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 2025/26.

Author: Emma Krelle

Date of report: 10 July 2024

[Broads Plan](#) strategic objectives: All

Appendix 1 – Draft Statement of Accounts 2023/24

# Broads Authority

## Draft Statement of Accounts 2023/24

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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 2023/24 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 is currently available in draft and will be considered by the Authority on 26 July and is available via the link below:

[Draft Annual Governance Statement](#)

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. In 29 November 2023 the Government set out its action plan for Protected Landscapes, based on responses to the consultation on the Landscapes Review. The Authority considered the consultation outcome in January 2024, which also included an update on delivery to date and an action plan for the future. A link to the committee report can be found below. The report also contains a review of the amendments to the Norfolk and Suffolk and Broads Act 1988.

[The Levelling-Up and Regeneration Act 2023 and the Government response to the Landscape Review \(broads-authority.gov.uk\)](https://broads-authority.gov.uk/landscapes-review)

## 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 157 or 139.4 Full Time Equivalents (FTE) as at 31 March 2024. This is split 27 (23 FTE) Finance and Support Services, 75 (70.2 FTE) Operations, 55 (46.2 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 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 2023/24 has used its reserves to balance the budget. For the 2024/25 budget a small surplus has been achieved through savings in a reduction of space at the Head Office. In addition, following the capital funding received from DEFRA in 2022/23 members took the decision not to add funds to the earmarked reserves for one year. Traditionally these reserves have paid for new capital equipment. This will help minimise the impact of any future reductions to the National Park Grant beyond 2025/26. There continues to be uncertainty around the impact of inflation, wage increases and rising fuel costs. The Landscape Review recommended that "Central Government funding should continue and be both extended and secured across a five-year period." This would greatly assist the Authority in its financial planning.

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

### [Corporate Risk Register](#)

#### Review of Corporate Risk Register

The Authority reviewed the risk register and policy and updated both during 2023/24. The risk register is split between the Corporate Risk Register, focusing on risks that are strategic, and Directorates' risk registers, focusing on operational day to day risk. The Corporate Risk Register is reviewed at every Risk, Audit and Governance Committee meeting with the option for significant risks being reported to the Broads Authority.

## Opportunities

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

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

The Authority has already been successful in gaining external funding from; the NHLF for Water, Mills and Marshes, 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.

The Authority attended the Norfolk Show in June 2023, 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 2024.

2024/25 will see the Authority benefit from £500k additional grant funding from DEFRA. This is split equally between revenue and capital and will need to be spent in 2024/25. The Authority plans to use the funding to support our annual capital programme and our increased in costs. DEFRA has also confirmed that FiPL will be extended to March 2027.

Whilst there have been delays in the downsizing of Yare House (Head Office) 2024/25 will see these works completed and savings recognised in the budget. The reduction in office space will provide a more flexible working space and support the Authority's hybrid working approach.

### **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 2024 is £60,034.

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 2024 is £42,723.

## Performance

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

### General (National Park) Income and Expenditure

In 2023/24 the Authority received National Park Grant of £3,564k from Defra (£4,934k in 2022/23). This included one-off additional deferred funding from 2022/23 for the purchase of Hulver Ground. Additional amounts received in 2022/23 was made up of capital funding for Biodiversity of £1,055k, £440k supplementary core grant funding and £25k for Biodiversity Net Gain. In addition to this, the income received from external grant support, sales, fees, charges and interest totalled £1,464k (£2,151k in 2022/23). Total income for 2023/24 was £5,028k (£7,085k in 2022/23).

The Authority set a budget for 2023/24 with a forecast surplus of £38k (£221k deficit for 2022/23). The Authority monitors its budget throughout the year against a forecast outturn which is updated monthly. The final forecast outturn for the year 2023/24 indicated an anticipated surplus of £80k. The actual outturn saw a surplus of £55k (an adverse variance of £25k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 10 May 2024 but due to the requests being funded from the earmarked reserves the net effect on the revenue budget for 2024/25 was £nil (£29k for 2023/24).

### Navigation Income and Expenditure

Income from tolls was £4,098k (£3,721k in 2022/23), other income received for the year from external grant support, yacht stations charges, sales of tide tables, works licences and other miscellaneous services was £300k, (£238k in 2022/23) and interest was £146k (£58k in 2022/23). Total income for 2023/24 was £4,544k (£4,017k in 2022/23).

The Authority set a budget with a forecast deficit of £56k for 2023/24 (deficit of £206k for 2022/23). 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 2023/24, which took account of approved budget changes, indicated an anticipated deficit of £117k. The actual outturn saw a deficit of £136k (an adverse variance of £19k). The Authority has a policy for carrying forward requests in respect of underspends. These were considered and approved by the Authority on 10 May 2024 for £27k (nil for 2023/24) and added to the 2024/25 budget.

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

## Outlook

2024/25 continues to focus on the successful delivery of the Nature for Climate Peatland Scheme restoration and Paludiculture Exploration Fund. Our external funded project from the NHLF will see the submission of the final claim in 2024. A follow-up of Generation Green will start in 2024 aiming to provide day and residential activities to young people. Although the projects are claimed in arrears the impact on the Authority's cash flows is minimal. The budget for Navigation is projecting a surplus of £87k in 2024/25 (after considering carry forward requests), with reserves at 10.1% of net expenditure at the end of the year. For General (National Park) funding there is a projected surplus of £15k in 2024/25, with reserves at 26.0% of net expenditure.

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

There are a significant number of variables – and some unknown quantities, such as future inflation, cost of utilities and salary increases – which could impact on these figures. The Financial Strategy will therefore be reviewed and updated by the Authority, having regard to any changes in circumstances and the annual outturn figures, at its meeting in January 2025. The annual toll increase for 2024/25 was set at 8.5% for all vessels. When setting the future strategy, the Authority will continue to consult with the Navigation Committee before the Broads Authority makes a decision. 2024/25 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 2023/24 Accounts

There have been no key changes to the Statement of Accounts in 2023/24.

### The accounting statements

The Broads Authority's accounts for the year 2023/24 are set out on pages 12 to 82. 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 2023/24 (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 2024 and its income and expenditure for the year ended 31 March 2024.

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.

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	Function	2023/24 Net expenditure chargeable to the General and navigation fund balances £000	2023/24 adjustments between the funding and accounting basis £000	2023/24 Net expenditure in the comprehensive income and expenditure statement £000
1,220	257	1,477	Operations	1,525	(11)	1,514
1,330	262	1,592	Strategic Services	1,346	31	1,377
1,799	(808)	991	Finance & Support Services (previously known as Chief Executive)	908	(83)	825
79	0	79	Corporate Amounts	4	0	4
43	533	576	Broads Navigation Account	309	(301)	8
<b>4,471</b>	<b>244</b>	<b>4,715</b>	<b>Net cost of services (subtotal)</b>	<b>4,092</b>	<b>(364)</b>	<b>3,728</b>
(4,837)	88	(4,749)	Other income and expenditure	(3,758)	(119)	(3,877)
<b>(366)</b>	<b>332</b>	<b>(34)</b>	<b>(Surplus) or Deficit</b>	<b>334</b>	<b>(483)</b>	<b>(149)</b>
<b>(1,669)</b>			Opening general and navigation fund balance	<b>(1,145)</b>		
<b>(366)</b>			Less/plus surplus or (deficit) on general and navigation balance in year	<b>334</b>		
<b>890</b>			Transfer (to)/from earmarked reserves and Capital Grant Unapplied	<b>(410)</b>		
<b>(1,145)</b>			<b>Closing general and navigation fund balance at 31 March</b>	<b>(1,221)</b>		

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



## Comprehensive Income and Expenditure statement

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

2022/23 Gross expenditure £000	2022/23 Income £000	2022/23 Net expenditure/ (income) £000	Description	Note	2023/24 Gross expenditure £000	2023/24 Income £000	2023/24 Net expenditure/ (income) £000
2,286	(809)	1,477	Operations		1,825	(311)	1,514
2,848	(1,256)	1,592	Strategic Services		2,346	(969)	1,377
1,013	(22)	991	Finance & Support Services		857	(32)	825
79	0	79	Corporate Items		4	0	4
4,525	(3,949)	576	Broads Navigation Account	36	4,393	(4,385)	8
<b>10,751</b>	<b>(6,036)</b>	<b>4,715</b>	<b>Cost of services (subtotal)</b>		<b>9,425</b>	<b>(5,697)</b>	<b>3,728</b>
		(8)	(Gains)/Losses on the disposal of non-current assets				(12)
		193	Financing and investment income and expenditure	11			(367)
		(4,934)	Taxation and non-specific grant income and expenditure	12			(3,498)
		<b>(34)</b>	<b>(Surplus) or deficit on provision of services (subtotal)</b>				<b>(149)</b>
		(273)	(Surplus) or deficit on revaluation of fixed assets				(422)
		(12,727)	Actuarial (gains)/losses on pension assets/liabilities				2,817
		(13,000)	Other comprehensive income and expenditure (subtotal)				2,395
		<b>(13,034)</b>	<b>Total comprehensive income and expenditure</b>				<b>2,246</b>

## Movement in reserves statement

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

<b>2022/23</b>	<b>General fund and navigation fund balance £000</b>	<b>Capital receipts reserve £000</b>	<b>Capital Grants Unapplied £000</b>	<b>Earmarked reserves £000</b>	<b>Total useable reserves £000</b>	<b>Unusable reserves £000</b>	<b>Total Authority reserves £000</b>
Balance at 31 March 2022 (A)	1,669	405	0	2,873	4,947	(4,658)	289
Total comprehensive income and expenditure	34	0	0	0	34	0	34
Other Comprehensive income and expenditure	0	0	0	0	0	13,000	13,000
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)	(890)	0	0	890	0	0	0
Increase or (decrease in 2022/23 (B) (subtotal)	(524)	17	150	890	533	12,501	13,034
<b>Balance at 31 March 2023 (=A+B)</b>	<b>1,145</b>	<b>422</b>	<b>150</b>	<b>3,763</b>	<b>5,480</b>	<b>7,843</b>	<b>13,323</b>

<b>2023/24</b>	<b>General fund and navigation fund balance £000</b>	<b>Capital receipts reserve £000</b>	<b>Capital Grants Unapplied £000</b>	<b>Earmarked reserves £000</b>	<b>Total useable reserves £000</b>	<b>Unusable reserves £000</b>	<b>Total Authority reserves £000</b>
Balance at 31 March 2023 (A)	1,145	422	150	3,763	5,480	7,843	13,323
Total comprehensive income and expenditure	149	0	0	0	149	0	149
Other Comprehensive income and expenditure	0	0	0	0	0	(2,395)	(2,395)
Adjustments between accounting basis and funding basis under regulations (Note 9)	(333)	0	(150)	0	(483)	483	0
Transfers to or from Earmarked reserves (Note 10)	260	0	0	(260)	0	0	0
Increase or (decrease in 2023/24 (B) (subtotal)	76	0	(150)	(260)	(334)	(1,912)	(2,246)
<b>Balance at 31 March 2024 (=A+B)</b>	<b>1,221</b>	<b>422</b>	<b>0</b>	<b>3,503</b>	<b>5,146</b>	<b>5,931</b>	<b>11,077</b>

## Balance sheet

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

As at 31 March 23 £000	Category	Note	As at 31 March 24 £000
5,497	Property, plant & equipment	13	6,303
<b>5,497</b>	<b>Long term assets (subtotal)</b>		<b>6,303</b>
5,029	Short term investments		5,067
141	Inventories	14	209
1,906	Short term debtors	15	710
702	Cash and cash equivalents	16	1,454
<b>7,778</b>	<b>Current assets (subtotal)</b>		<b>7,440</b>
(35)	Short term borrowing		(36)
(2,158)	Short term creditors	17	(2,229)
(99)	Provisions	18	(94)
(45)	Grant receipts in advance	27	(69)
<b>(2,337)</b>	<b>Current liabilities (subtotal)</b>		<b>(2,359)</b>
(94)	Long term borrowing		(58)
2,479	Other long-term liabilities	30, 32	(249)
<b>2,385</b>	<b>Long term liabilities (subtotal)</b>		<b>(307)</b>
<b>13,323</b>	<b>Net assets (liabilities)</b>		<b>11,077</b>
-	<b>Useable reserves</b>	-	-
561	General account fund balance		744
584	Navigation account fund balance		477
422	Capital receipts reserve		422
150	Capital Grants Unapplied Account		0
3,763	Earmarked reserves	10	3,503
-	<b>Unusable reserves</b>	20	-
2,340	Revaluation reserve		2,698
3,030	Capital adjustment account		3,513
2,525	Pension reserve		(216)
(52)	Accumulated absence reserve		(64)
<b>13,323</b>	<b>Total reserves</b>		<b>11,077</b>

Emma Krelle (Director of Finance)

## Cash Flow statement

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

<b>2022/23 £000</b>	<b>Revenue activities</b>	<b>Note</b>	<b>2023/24 £000</b>
34	Net surplus or (deficit) on the provision of services		149
516	Adjustments to net surplus or deficit on the provision of services for non-cash movements		1,202
(1,087)	Adjust for items in the net surplus or deficit on the provision of services that are investing and financing activities		7,982
(537)	Net cash flows from operating activities (subtotal)	21	9,333
150	Investing activities	22	(8,545)
(63)	Financing activities	23	(36)
(450)	Net increase or (decrease) in cash and cash equivalents (subtotal)		752
1,152	Cash and cash equivalents at the beginning of the reporting period		702
<b>702</b>	<b>Cash and cash equivalents at the end of the reporting period</b>	16	<b>1,454</b>

# Notes to the Statement of Accounts

## 1. Accounting policies

### i. General principles

The Statement of Accounts summarises the Authority's transactions for the 2023/24 financial year and its position at the year end of 31 March 2024. 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 2023/24 and the Service Reporting Code of Practice 2023/24, 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 2023/24, however in note 36 to the accounts the navigation income and expenditure is shown.

### **xix. Allocation of costs**

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

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

### **xx. Revenue expenditure funded from capital under statute**

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

### **xxi. VAT**

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

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

The 2023/24 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 2024:

- The implementation of IFRS 16 Leases will take effect from 1 April 2024. 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.
- IAS 1 – amendment to classification of liabilities as current or non-current.
- IFRS 16 – amendment to lease liability in a sale and leaseback.
- IAS 1 – amendment to non-current liabilities with covenants.
- IAS 12 – amendment to international tax reform: Pillar Two Model Rules.
- IAS 7 and IFRS 7 - amendment to supplier finance arrangements.

## **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 2024/25 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 £47,000 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 £633,000. 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 2023/24 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 31 May 2024. 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

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	Description	2023/24 Adjustments for capital purposes (Note 1) £000	2023/24 Net change for the pension's adjustments (Note 2) £000	2023/24 Other differences (Note 3) £000	2023/24 Total adjustments £000
75	187	(5)	257	Operations	(19)	7	1	(11)
27	235	0	262	Strategic Services	18	11	2	31
(890)	83	(1)	(808)	Finance & Support Services	(87)	3	1	(83)
0	0	0	0	Corporate Items	0	0	0	0
103	434	(4)	533	Broads Navigation Account	(332)	24	7	(301)
(685)	939	(10)	244	Net Cost of Services (subtotal)	(420)	45	11	(364)
(167)	255	0	88	Other income and expenditure from the Expenditure and Funding analysis	0	(119)	0	(119)
<b>(852)</b>	<b>1,194</b>	<b>(10)</b>	<b>332</b>	Difference between General and Navigation Fund surplus or deficit and comprehensive Income and Expenditure Statement Surplus of Deficit on the Provision of Services	<b>(420)</b>	<b>(74)</b>	<b>11</b>	<b>(483)</b>

## Note

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

Income received on a segmental basis is analysed below:

<b>Service</b>	<b>2022/23 Income from services (£000)</b>	<b>2023/24 Income from services (£000)</b>
Operations	(809)	(311)
Strategic Services	(1,256)	(969)
Finance & Support Services	(22)	(32)
Corporate items	0	0
Specialist ringfenced account (navigation)	(3,949)	(4,386)
<b>Total income analysed on a segmental basis</b>	<b>(6,036)</b>	<b>(5,698)</b>

## 8a. Expenditure and income analysed by nature

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

<b>Expenditure</b>	<b>2022/23 £000</b>	<b>2023/24 £000</b>
Employee benefits expenses	6,699	5,771
Other services expenses	4,850	3,907
Depreciation, amortisation, impairment	326	186
Interest payments	55	45
Expenditure in relation to investment properties	0	0
Loss/(gain) on the disposal of assets	(8)	(12)
<b>Total expenditure</b>	<b>11,922</b>	<b>9,897</b>

<b>Income</b>	<b>2022/23 £000</b>	<b>2023/24 £000</b>
Fees, charges and other service income	(6,051)	(5,716)
Interest and investment income	(117)	(293)
Contributions from reserves	(853)	(539)
Government grants and contributions	(4,935)	(3,498)
Total income (subtotal)	(11,956)	(10,046)
<b>Surplus or deficit on the provision of services</b>	<b>(34)</b>	<b>(149)</b>

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

## 8b. Revenue from contracts with service recipients

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

<b>Contract Revenue</b>	<b>2022/23 £000</b>	<b>2023/24 £000</b>
Revenue from contracts with service recipients	130	213
<b>Total included in comprehensive income and expenditure</b>	<b>130</b>	<b>213</b>

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

<b>Outstanding Revenue</b>	<b>2022/23 £000</b>	<b>2023/24 £000</b>
Receivables, which are included in debtors (Note 15)	0	42
<b>Total included in net assets</b>	<b>0</b>	<b>42</b>

## 9. Adjustments between accounting basis and funding basis under regulations

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

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	2023/24 General fund and navigation fund £000	2023/24 Capital receipts reserve £000	2023/24 Capital Grants Unapplied Account £000	2023/24 Movement in unusable reserves £000
				<b>Adjustments primarily involving the Capital Adjustment Account:</b>				
				<b>Reversal of items debited or credited to the Comprehensive Expenditure and Income Statement:</b>				
(3)	3	0	0	Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	0	0	0	0
0	0	0	0	Donated Asset	(84)	0	0	84
320	0	0	(320)	Charges for depreciation and impairment of non-current assets	331	0	0	(331)
6	0	0	(6)	Revaluation losses on property, plant and equipment	(145)	0	0	145
0	0	0	0	Amortisation of intangible assets	0	0	0	0
10	14	0	(24)	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	5	0	0	(5)
				<b>Insertion of items not debited or credited to the Comprehensive Income and Expenditure Statement:</b>				
(64)	0	0	64	Statutory provision for the financing of capital investment	(36)	0	0	36
(66)	0	(905)	971	Capital expenditure charged against the General Fund	(492)	0	0	492
				<b>Adjustments involving the Capital Resources:</b>				
(905)	0	905	0	Application of Capital Grant to finance Capital Expenditure	150	0	(150)	0
(150)	0	150	0	Transfer of Capital Grants and contributions to Capital Unapplied Grant	0	0	0	0
				<b>Adjustments involving the Pensions Reserve:</b>				
2,080	0	0	(2,080)	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)	859	0	0	(859)
(886)	0	0	886	Employer's pension contributions and direct payments to pensioners payable in the year	(932)	0	0	932
				<b>Adjustments involving the accumulated Absences Account:</b>				
(10)	0	0	10	Adjustments in relation to short-term compensated absences	11	0	0	(11)
<b>332</b>	<b>17</b>	<b>150</b>	<b>(499)</b>	<b>Total adjustments</b>	<b>(333)</b>	<b>0</b>	<b>(150)</b>	<b>483</b>



## 10. Transfers to/from earmarked reserves

This note presents details of the amounts set aside in earmarked reserves to provide financing for future expenditure and the amounts posted back from earmarked reserves to meet expenditure in 2023/24. A description of each of the earmarked reserves follows in the table below.

Reserve Name	Balance at 31 March 2022 £000	Transfers in 2022/23 £000	Transfers out 2022/23 £000	Balance at 31 March 2023 £000	Transfers in 2023/24 £000	Transfers out 2023/24 £000	Balance at 31 March 2024 £000
Property	(880)	(94)	42	(932)	(207)	0	(1,139)
Plant, vessels and equipment	(485)	(220)	69	(636)	(282)	278	(640)
Premises	(294)	(88)	6	(376)	(108)	53	(431)
Planning delivery grant	(245)	(16)	0	(261)	(16)	0	(277)
Upper Thurne Enhancement Scheme	(187)	(27)	0	(214)	(36)	0	(250)
Heritage Lottery Fund	(8)	(636)	473	(171)	(184)	343	(12)
Catchment Partnership	(85)	(48)	48	(85)	(43)	58	(70)
CANAPE	(476)	(67)	80	(463)	(26)	489	0
Computer Software	(129)	(24)	0	(153)	(30)	0	(183)
UK National Park Communications	(38)	(88)	121	(5)	(34)	35	(4)
Match Funding	(46)	0	29	(17)	0	15	(2)
Medium Term Financial Planning	0	(450)	0	(450)	(148)	103	(495)
<b>Total</b>	<b>(2,873)</b>	<b>(1,758)</b>	<b>868</b>	<b>(3,763)</b>	<b>(1,114)</b>	<b>1,374</b>	<b>(3,503)</b>

Included in the closing balance of £3,503k, £1,456k relates to Navigation funded reserves.

Earmarked reserves

**Property**

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

**Plant, Vessels and Equipment**

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

**Premises**

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

**Planning Delivery Grant**

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

**Upper Thurne Enhancement Scheme**

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

**Heritage Lottery Fund**

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

**Catchment Partnership**

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

**CANAPE**

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

**Computer Software**

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

**UK National Parks Communications**

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

**Match Funding**

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

**Medium-term Financial Planning**

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

## 11. Financing and investment income and expenditure

2022/23 £000	Expenditure and income detail	2023/24 £000
55	Interest payable and similar charges	45
255	Net interest on the net defined benefit liability (asset)	(119)
(117)	Interest receivable and similar income	(293)
<b>193</b>	<b>Total</b>	<b>(367)</b>

## 12. Taxation and non-specific Grant income

2022/23 £000	Income detail	2023/24 £000
	<b>Credited to Taxation and non-specific Grant income</b>	
3,414	DEFRA National Park Grant	3,414
440	DEFRA Supplementary National Park Grant	0
1,055	DEFRA Biodiversity Capital Grant	0
25	DEFRA Biodiversity Net Gain funding	0
0	Donated Asset (Mutford Lock)	84
<b>4,934</b>	<b>Total</b>	<b>3,498</b>

### 13. Property, plant and equipment

#### 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)
<b>At 31 March 2023</b>	<b>3,379</b>	<b>3,433</b>	<b>315</b>	<b>323</b>	<b>92</b>	<b>7,542</b>

<b>Accumulated depreciation and impairment</b>	<b>Land and Buildings £000</b>	<b>Vehicles Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment £000</b>
At 1 April 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)
<b>At 31 March 2023</b>	<b>83</b>	<b>1,661</b>	<b>301</b>	<b>0</b>	<b>0</b>	<b>2,045</b>

<b>Net Book Value</b>	<b>Land and Buildings £000</b>	<b>Vehicles, Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment</b>
<b>At 31 March 2023</b>	<b>3,296</b>	<b>1,772</b>	<b>14</b>	<b>323</b>	<b>92</b>	<b>5,497</b>
At 31 March 2022	3,123	1,128	29	323	0	4,603

Movements on balances 2023/24

Cost or valuation	Land and buildings £000	Vehicles, plant, furniture & equipment £000	Infrastructure assets £000	Community assets £000	Assets under construction £000	Total property, plant and equipment £000
At 1 April 2023	3,379	3,433	315	323	92	7,542
Additions	153	318	0	0	21	492
Donated Assets	84	0	0	0	0	84
Revaluation increases/(decreased) recognised in the Revaluation reserve	670	0	0	0	0	670
Revaluation increases/(decreases) recognised in the Surplus/Deficit on the Provision of Services	(145)	0	0	0	0	(145)
Derecognition-disposals	0	(105)	0	0	0	(105)
Reclassification	0	92	0	0	(92)	0
<b>At 31 March 2024</b>	<b>4,141</b>	<b>3,738</b>	<b>315</b>	<b>323</b>	<b>21</b>	<b>8,538</b>

<b>Accumulated depreciation and impairment</b>	<b>Land and Buildings £000</b>	<b>Vehicles Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment £000</b>
At 1 April 2023	83	1,661	301	0	0	2,045
depreciation charge	32	296	3	0	0	331
derecognition – disposals	0	(99)	0	0	0	(99)
depreciation written out to the Revaluation Reserve	(42)	0	0	0	0	(42)
<b>At 31 March 2024</b>	<b>73</b>	<b>1,858</b>	<b>304</b>	<b>0</b>	<b>0</b>	<b>2,235</b>

<b>Net Book Value</b>	<b>Land and Buildings £000</b>	<b>Vehicles, Plant, Furniture &amp; Equipment £000</b>	<b>Infrastructure Assets £000</b>	<b>Community Assets £000</b>	<b>Assets Under Construction £000</b>	<b>Total Property, Plant and Equipment</b>
<b>At 31 March 2024</b>	<b>4,068</b>	<b>1,880</b>	<b>11</b>	<b>323</b>	<b>21</b>	<b>6,303</b>
At 31 March 2023	3,296	1,772	14	323	92	5,497

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.

<b>Financial Year</b>	<b>Land and buildings £000</b>	<b>Vehicles, plant, furniture &amp; equipment £000</b>	<b>Infrastructure assets £000</b>	<b>Community assets £000</b>	<b>Assets under construction £000</b>	<b>Total £000</b>
Carried at historical cost	0	133	0	323	0	456
Valued at current value as at 31 March 2024	1,599	238	0	0	21	1,858
31 March 2023	1,622	1,001	0	0	0	2,623
31 March 2022	311	208	0	0	0	519
31 March 2021	527	227	0	0	0	754
31 March 2020	9	73	11	0	0	93
<b>Total cost or valuation</b>	<b>4,068</b>	<b>1,880</b>	<b>11</b>	<b>323</b>	<b>21</b>	<b>6,303</b>

## 14. Inventories

Description	Consumable stores 2022/23 £000	Consumable stores 2023/24 £000	Maintenance materials 2022/23 £000	Maintenance materials 2023/24 £000	Total 2022/23 £000	Total 2023/24 £000
Balance outstanding at start of year	40	38	85	103	125	141
Purchases	34	26	212	252	246	278
Recognised as an expense in year	(36)	(31)	(194)	(179)	(230)	(210)
Written off balances	0	0	0	0	0	0
<b>Balances outstanding at year end</b>	<b>38</b>	<b>33</b>	<b>103</b>	<b>176</b>	<b>141</b>	<b>209</b>

## 15. Debtors

31 March 2023 £000	Debtor types	31 March 2024 £000
708	Trade receivables	123
833	Prepayments and accrued income	480
365	Other receivable amounts	107
<b>1,906</b>	<b>Total</b>	<b>710</b>

## 16. Cash and cash equivalents

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

31 March 2023 £000	Cash and cash equivalent types	31 March 2024 £000
2	Cash held by the Broads Authority	2
700	Bank current accounts	1,452
<b>702</b>	<b>Total cash and cash equivalents</b>	<b>1,454</b>

## 17. Creditors

31 March 2023 £000	Creditor types	31 March 2024 £000
228	Trade payables	383
1,798	Accruals and income in advance	1,608
132	Other payable amounts	169
<b>2,158</b>	<b>Total</b>	<b>2,160</b>

## 18.Provisions

2022/23 Accumulated absences provision £000	2022/23 Audit Fees provision £000	2022/23 Biodiversity Net Gain Provision £000	2022/23 Total £000	Description	2023/24 Accumulated absences provision £000	2023/24 Audit Fees provision £000	2023/24 Biodiversity Net Gain Provision £000	2023/24 Total £000
62	57	0	119	Balance at 1 April	53	20	26	99
53	0	26	79	Additional provisions made in year	64	0	11	75
(62)	(37)	0	(99)	Settlements or cancellation of provision made at end of proceeding year	(53)	(20)	(7)	(80)
<b>53</b>	<b>20</b>	<b>26</b>	<b>99</b>	<b>Balance at 31 March</b>	<b>64</b>	<b>0</b>	<b>30</b>	<b>94</b>

The Audit Fee provision relates to the additional fees EY would like the Authority to pay relating to the 2021/22 audit. The additional fee relating to the 2021/22 audit was settled in December 2023.

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 2024/25.

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 2023 £000	Description	31 March 2024 £000
2,340	Revaluation reserve	2,698
3,030	Capital Adjustment Account	3,513
2,525	Pensions Reserve	(216)
(52)	Accumulated Absences Account	(64)
<b>7,843</b>	<b>Total unusable reserves</b>	<b>5,931</b>

### Revaluation reserve

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

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

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

2022/23 £000	Description	2023/24 £000
2,082	Balance at 1 April	2,340
321	Upward revaluation of assets	619
(48)	Downward revaluation of assets	(198)
273	Surplus or deficit on revaluation of non-current assets not posted to the Surplus or Deficit on Provision of Services (subtotal)	421
(15)	Difference between current value depreciation and historical cost depreciation	(63)
(15)	Amount written off to the Capital Adjustment Account (subtotal)	(63)
<b>2,340</b>	<b>Balance at 31 March</b>	<b>2,698</b>

### Capital Adjustment Account

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

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

2022/23 £000	Description	2023/24 £000
2,330	Balance at 1 April	3,030
(3)	Reversal of items relating to capital expenditure debited or credited to the Comprehensive Income and Expenditure Statement: Transfer of non-current asset sale proceeds from revenue to Capital Receipts Reserve	0
(320)	Charges for depreciation and impairment of non-current assets	(331)
(6)	Revaluation losses on property plant & equipment	145
0	Movement in the Donated Assets	84
3	Amount on Excavator w/off on disposal or sale as part of the gain/loss on disposal to CIES	0
0	Amortisation of intangible assets	0
(24)	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	(5)
15	Adjusting amounts written out of the revaluation reserve	63
(335)	Net written out amount of the cost of non-current assets consumed in the year (subtotal)	(44)

2022/23 £000	Description	2023/24 £000
(1,055)	Capital grants and contributions credited to CIES applied for capital financing	0
905	Application of grants to capital financing from Capital Grants Unapplied Account	150
150	Transfer of capital grants and contributions to Capital Grants Unapplied	(150)
64	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	35
971	Capital expenditure charges against the General Fund	492
<b>3,030</b>	<b>Balance at 31 March</b>	<b>3,513</b>

#### Pensions Reserve

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

2022/23 £000	Description	2023/24 £000
(9,008)	Balance at 1 April	2,525
12,727	Remeasurements of the net defined benefit liability/(asset)	(2,814)
(2,080)	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	(859)
886	Employer's pension contributions and direct payments to pensioners payable in the year	932

2022/23 £000	Description	2023/24 £000
2,525	Balance at 31 March	(216)

#### 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.

2022/23 £000	Description	2023/24 £000
(62)	Balance at 1 April	(52)
0	Settlement or cancellation of accrual made at the end of the preceding year	0
62	Amounts accrued at the end of the current year	(64)
(52)	Amount by which officer remuneration charged to the Comprehensive Income and Expenditure Statement on an accruals basis is different from remuneration chargeable in the year in accordance with statutory requirements	52
(52)	<b>Balance at 31 March</b>	<b>(64)</b>

## 21. Cash Flow Statement – Operating Activities

The cash flows from operating activities include the following items:

2022/23 £000	Operating activity	2023/24 £000
104	Interest received	280
(49)	Interest paid	(41)
55	<b>Net cash flows from operating activities</b>	<b>239</b>

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

2022/23 £000	Non-cash movements	2023/24 £000
320	Depreciation	331
6	Impairment and downward valuations	(145)
(13)	Deferred revenue/ deferred payment agreements (IFRS 15)	(13)
147	Increase/(decrease) in creditors	63
(1,124)	(Increase)/decrease in debtors	1,190



2022/23 £000	Non-cash movements	2023/24 £000
(17)	(Increase)/decrease in inventories	(67)
1,194	Movement in pension liability	(73)
24	Carrying amount of non-current assets and non-current assets held for sale, sold or derecognised	5
(21)	Other non-cash items charged to the net surplus or deficit on the provision of services	(89)
<b>516</b>	<b>Net non-cash movements</b>	<b>1,202</b>

## 22. Cash flow statement – investing activities

2022/23 £000	Investing activity	2023/24 £000
(971)	Purchase of property, plant and equipment, investment property and intangible assets	(492)
(10)	Purchase of short-term investments	(8,026)
1,099	Proceeds from short term investments	(45)
32	Proceeds from the sale of property, plant and equipment, investment property and intangible assets	18
<b>150</b>	<b>Net cash flows from investing activities</b>	<b>8,545</b>

## 23. Cash flow statement – financing activities

2022/23 £000	Financing activity	2023/24 £000
0	Cash receipts of short- and long-term borrowing	0
(28)	Cash payments for the reduction of the outstanding liabilities relating to finance leases	0
(35)	Repayments of short- and long-term borrowing	(36)
<b>(63)</b>	<b>Net cash flows from financing activities</b>	<b>(36)</b>

## 24. Members' allowances

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

<b>2022/23 £000</b>	<b>Member payment type</b>	<b>2023/24 £000</b>
40	Allowances	37
6	Expenses	4
<b>46</b>	<b>Total</b>	<b>41</b>

## 25. Officers' remuneration

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

<b>Job Title</b>	<b>Year</b>	<b>Salary, fees and allowances £000</b>	<b>Bonuses £000</b>	<b>Expenses allowances £000</b>	<b>Pension contribution £000</b>	<b>Total £000</b>
Chief Executive	2022/23	94	0	0	17	111
	2023/24	95	0	0	20	115
Director of Strategic Services	2022/23	67	0	0	12	79
	2023/24	69	0	0	15	84
Director of Operations	2022/23	67	0	0	12	79
	2023/24	69	0	0	15	84
Director of Finance	2022/23	60	0	0	11	71
	2023/24	65	0	0	13	78

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

<b>Number of employees 2022/23</b>	<b>Remuneration amount band</b>	<b>Number of employees 2023/24</b>
0	£50,000 - £54,999	0
0	£55,000 - £59,999	0
1	£60,000 - £64,999	1
2	£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	0
0	£95,000 - £99,999	1

## Exit packages

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

Exit package cost band	Number of compulsory redundancies 2022/23	Number of compulsory redundancies 2023/24	Number of other departures agreed 2022/23	Number of other departures agreed 2023/24	Total number of exit packages by cost band 2022/23	Total number of exit packages by cost band 2023/24	Total cost of exit packages in each band 2022/23 £000	Total cost of exit packages in each band 2023/24 £000
£0-£20,000	1	0	0	0	1	0	4	0
£20,001-£40,000	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>0</b>

## 26.External audit costs

The Broads authority has incurred the following fees relating to audit of the Statement of Accounts, certification of grant claims and statutory inspections and to non-audit services provided by the Authority's external auditors. The Authority has not paid an additional fee for the 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.

<b>2022/23 £000</b>	<b>Type of external audit cost</b>	<b>2023/24 £000</b>
11	Fees payable to external auditors with regard to external audit services carried out by the appointed auditor for the year	25
12	Additional fees relating to the 2021/22 to 2022/23 audit of the Statement of Accounts	0
<b>23</b>	<b>Total</b>	<b>25</b>

## 27. Grant income

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

2022/23 £000	Grant Name	2023/24 £000
3,414	Credited to taxation and non-specific grant income: Defra National Park Grant	3,414
440	Defra Supplementary National Park Grant	0
1,055	Defra Biodiversity Capital Funding	0
25	Defra Biodiversity Net Gain Funding	0
0	Donated Asset Mutford Lock	84
<b>4,934</b>	<b>Credited to taxation and non-specific grant income (subtotal)</b>	<b>3,498</b>
709	Credited to serves: Heritage Lottery Fund – Landscape Partnership Scheme	156
64	Defra Access Funding	16
392	Natural England – Nature for Climate Peatland Scheme	36
57	CANAPE - ERDF	0
0	Paludiculture Exploration Fund	129
166	Defra Farming In Protected Landscapes (FiPL)	308
6	Generation Green	0
<b>1,394</b>	<b>Credited to services (subtotal)</b>	<b>645</b>
<b>6,328</b>	<b>Total</b>	<b>4,143</b>

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

### Current liabilities

2022/23 £000	Grant receipts in advance (revenue grants)	2023/24 £000
29	Defra Farming In Protected Landscapes (FiPL)	31
16	Defra Access Funding	0
0	Plug-in Norfolk Community Electric Vehicle Charging Points	38
<b>45</b>	<b>Total</b>	<b>69</b>

## 28.Related parties

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

### Central Government

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

### Members

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

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

Mr Alan Goodchild became a member of the Broads Authority and Navigation Committee from 1 April 2023 and is a Director of 'Goodchild Marine Services Ltd'. Goodchild Marine paid £811 navigation tolls in 2023/24. The Authority also moored two vessels at Goodchild Marine at a cost of £4,180 and made purchases of launch fuel and repairs of £9,869. No amounts were outstanding at 31 March 2024.

Mr James Knight was a member of the Broads Authority and Planning Committee until 8 May 2023 and is a Director of 'Norfolk Broads Direct'. Norfolk Broads Direct paid £159,972 navigation tolls in 2023/24 (£141,652 in 2022/23). Mr Knight took no part in the decision-making process associated with these contracts.

Mr Greg Munford is a member of the Broads Authority and Navigation Committee and is Director of 'Richardsons Leisure Ltd'. Richardsons Leisure Ltd paid £362,014 (£314,460 in 2022/23) navigation tolls to the Broads Authority in 2023/24. The Authority also made fuel purchases from Richardsons Leisure Ltd of £289 (nil in 2022/23). No amounts were outstanding at 31 March 2024 (nil in 2022/23).

Mr Simon Sparrow is a member of the Navigation Committee and was a member of the Broads Authority until 11 May 2023 and is Director of 'Hippersons Boatyard Ltd' and 'HE Hipperson Ltd'. Hippersons Boatyard Ltd paid £6,854 (£5,861 in 2022/23) navigation tolls to the Broads Authority in 2023/24. The Authority also made fuel purchases from HE

Hipperson Ltd of nil (£1,575 22/23) in 2023/24. No amounts were outstanding at 31 March 2024 (nil in 2022/23).

Mr Daniel Thwaites became a member of the Navigation committee from 1 April 2023 and is a Director of 'Barnes Brinkcraft'. Barnes Brinkcraft paid £154,768 navigation tolls in 2023/24.

#### 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 Christopher Bing, as the Monitoring Officer until 31 December 2022. East Suffolk Council recharges the Authority for this service and paid nil in 2023/24 (£7,288 in 2022/23). No amounts were outstanding at 31 March 2024 (nil in 2022/23).

Norfolk County Council provides legal services to the Broads Authority via its legal practice, NPLaw. The Authority paid £38,812 for legal services in 2023/24 (£32,662 in 2022/23). £1,281 was outstanding at 31 March 2024 (nil in 2022/23).

Norfolk County Council also provides payroll services to the Broads Authority. The Authority paid £12,176 for this in 2023/24 (£5,860 in 2022/23). £3,227 was outstanding at 31 March 2024 (nil 2022/23).

The Authority charged Norfolk County Council for grant funding of £49,834 during 2023/24 (£24,653 in 2022/23). £3,802 was outstanding at 31 March 2024 (£3,000 in 2022/23).

Wilkin Chapman provided Jonathan Goolden as the Monitoring Officer from 1 January 2023. Prior to starting as Monitoring Officer, Jonathan provided advice to the Authority. The Authority paid £103,433 in 2023/24 (£96,371 in 2022/23). No amounts were outstanding at 31 March 2024 (nil in 2022/23).



## 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.

2022/23 £000	Description	2023/24 £000
191	Opening Capital Finance Requirement	127
971	<b>Capital investment:</b> Property, plant and equipment	492
	<b>Sources of finance</b>	
	Sums set aside from revenue:	
(971)	Direct revenue contributions	(492)
(64)	MRP	(35)
<b>127</b>	<b>Closing capital finance requirement</b>	<b>92</b>
(64)	<b>Explanation of movements in year</b> Increase/(decrease) in underlying need to borrow (unsupported by government financial assistance)	(35)
<b>(64)</b>	<b>Increase/(decrease) in capital financing requirement</b>	<b>(35)</b>

## 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:

2022/23 £000	Asset Type	2023/24 £000
0	Other Land and Buildings	0
0	Vehicles, Plant, Furniture and Equipment	0
<b>0</b>	<b>Total</b>	<b>0</b>

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:

<b>2022/23 £000</b>	<b>Time periods</b>	<b>2023/24 £000</b>
0	Finance lease liabilities (net present value of minimum lease payments): Current	0
0	Non-current	0
0	Finance costs payable in future years	0
<b>0</b>	<b>Minimum lease payments</b>	<b>0</b>

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

Time periods	Minimum lease payments 31 March 2023 £000	Minimum lease payments 31 March 2024 £000	Finance lease liabilities 31 March 2023 £000	Finance lease liabilities 31 March 2024 £000
Not later than one year	0	0	0	0
Later than one year and not later than 5 years	0	0	0	0
Later than 5 years	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 2023/24, no contingent rents were payable by the Authority (2022/23 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:

2022/23 £000	Time period	2023/24 £000
158	Not later than one year	164
544	Later than one year and not later than 5 years	431
181	Later than 5 years	179
<b>883</b>	<b>Total</b>	<b>774</b>

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

2022/23 £000	Expenditure	2023/24 £000
164	Minimum lease payments	176
<b>164</b>	<b>Total</b>	<b>176</b>

## 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:

2022/23 £000	Time Period	2023/24 £000
2	Not later than one year	2
6	Later than one year and not later than 5 years	5
2	Later than 5 years	2
<b>10</b>	<b>Total</b>	<b>9</b>

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

There were nil termination benefits during 2023/24. During 2022/23 the Authority terminated the contract of one employee who was made redundant 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 2023/24 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:

2022/23 £000	Transaction	2023/24 £000
	Comprehensive Income and Expenditure Statement	
	Cost of services:	
1,825	• current service cost	978
0	• past service cost	0
	Financing and investment income and expenditure	
255	• net interest expense	(119)
<b>2,080</b>	<b>Total post-employment benefits charged to the surplus or deficit on the provision of services</b>	<b>859</b>
	Other post-employment benefits charged to the Comprehensive Income and Expenditure Statement:	
1,318	• return on plan assets (excluding the amount included in the net interest expense)	(1,612)
(99)	• actuarial gains and losses arising on changes in demographic assumptions	(178)
(17,454)	• actuarial gains and losses arising on changes in financial assumptions	(1,971)
3,508	• other experience	1,045
<b>(12,727)</b>	<b>Total post-employment benefits charged to the Comprehensive Income and Expenditure Statement</b>	<b>(2,716)</b>
	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	
2,080		859
	Actual amount charged against the General Fund balance for pensions in the year:	
(886)	• employers' contributions payable to scheme	(932)

### Pension Assets and Liabilities Recognised in the Balance Sheet

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

2022/23 £000	Type	2023/24 £000
(32,534)	Present value of the defined benefit obligation	(33,063)
35,059	Fair value of plan assets	32,847
<b>2,525</b>	<b>Net (liability)/asset arising from defined benefit obligation</b>	<b>(216)</b>

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

2022/23 £000	Movements	2023/24 £000
34,371	Opening fair value of scheme assets	35,059
929	Interest income	1,666
(1,318)	Remeasurement gain / (loss): <ul style="list-style-type: none"> <li>The return on plan assets, excluding the amount included in the net interest expense</li> </ul>	1,612
0	Asset Ceiling*	(5,530)
967	Other Experience	0
886	Contributions from employer	932
265	Contributions from employees into the scheme	276
(1,041)	Benefits paid	(1,168)
<b>35,059</b>	<b>Closing fair value of scheme assets</b>	<b>32,847</b>

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

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

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

2022/23 £000	Movements	2023/24 £000
43,379	Balance at 1 April	32,534
1,825	Current service cost	978
1,184	Interest cost	1,547
265	Contributions from scheme participants	276
(99)	Remeasurement (gains) and losses: <ul style="list-style-type: none"> <li>• Actuarial gains / losses from changes in demographic assumptions</li> </ul>	(178)
(17,454)	<ul style="list-style-type: none"> <li>• Actuarial gains / losses arising from changes in financial assumptions</li> </ul>	(1,971)
4,475	<ul style="list-style-type: none"> <li>• Other</li> </ul>	1,045
0	<ul style="list-style-type: none"> <li>• Past Service Cost</li> </ul>	0
(1,041)	Benefits paid	(1,168)
<b>32,534</b>	<b>Balance at 31 March</b>	<b>33,063</b>

## Local Government Pension Scheme Assets

Local Government Pension Scheme assets comprised:

Fair value of scheme assets 2022/23 £000				Fair value of scheme assets 2023/24 £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
585.4	-	585.4	Cash and cash equivalents: <ul style="list-style-type: none"> <li>All cash and cash equivalents</li> </ul>	583.7	-	583.7
-	-	-	Equity instruments: <ul style="list-style-type: none"> <li>Consumer</li> <li>Manufacturing</li> <li>Energy and utilities</li> <li>Financial institutions</li> <li>Health and care</li> <li>Information technology</li> <li>Other</li> </ul>	-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
-	-	-		-	-	-
301.3	-	301.3	Bonds (Debt securities): <ul style="list-style-type: none"> <li>Corporate bonds (investment grade)</li> <li>Corporate bonds (non-investment grade)</li> <li>UK Government</li> </ul>	959.0	-	959.0
-	3,349.6	3,349.6	Private equity: <ul style="list-style-type: none"> <li>All private equity</li> </ul>	-	4,832.1	4,832.1



Fair value of scheme assets 2022/23 £000				Fair value of scheme assets 2023/24 £000		
-	3,034.0	3,034.0	Property:	-	2,871.3	2,871.3
-	521.1	521.1	• UK property	-	433.3	433.3
			• Overseas property			
16,673.0	-	16,673.0	Other investment funds and unit trusts:	16,322.3	-	16,322.3
6,762.6	-	6,762.6	• Equities	7,316.0	-	7,316.0
-	3,938.3	3,938.3	• Bonds	-	4,376.2	4,376.2
-	-	-	• Infrastructure	-	-	-
			• Other			
-	-	-	Derivatives	-	-	-
(106.3)	-	(106.3)	• Other derivatives	683.1	-	683.1
			• Foreign exchange			
-	-	-	Asset Ceiling	(3,726.9)	(1,803.1)	(5,530.0)
<b>24,216.0</b>	<b>10,843.0</b>	<b>35,059.0</b>	<b>Total</b>	<b>22,137.2</b>	<b>10,709.8</b>	<b>32,847.0</b>

### Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in future years dependent on assumptions about mortality rates, salary levels, etc. The Fund liabilities have been assessed by Hymans Robertson, an independent firm of actuaries, estimates for the fund being based on the latest full valuation of the scheme as at 31 March 2022.

The principal assumptions used by the actuary have been:

31 March 2023	Assumption	31 March 2024
	Long term expected rate of return on assets in the scheme:	
4.75%	• Equity investments	4.85%
4.75%	• Bonds	4.85%
4.75%	• Property	4.85%
4.75%	• Cash	4.85%
	Mortality assumptions:	
	Longevity at 65 for current pensioners:	
21.5 years	• Men	21.4 years
24.6 years	• Women	24.4 years
	Longevity at 65 for future pensioners:	
22.4 years	• Men	22.3 years
26.1 years	• Women	25.9 years
2.95%	Rate of inflation	2.75%
3.65%	Rate of increase in salaries	3.45%
2.95%	Rate of increase in pensions	2.75%
4.75%	Rate for discounting scheme liabilities	4.85%
	Take up of option to convert annual pension into retirement lump sum:	
45%	Pre- April 2008 service	45%
45%	Post- April 2008 service	45%

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

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

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

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

<b>Change in assumptions at 31 March 2024</b>	<b>Approximate % increase to employer liability</b>	<b>Approximate monetary amount £000</b>
0.1% decrease in real discount rate	2%	633
1-year increase in member life expectancy	4%	1,323
0.1% increase in the salary increase rate	0%	31
0.1% increase in the pension increase rate	2%	613

#### 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 (55% of scheme assets) and bonds (22%). 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](http://www.norfolkpensionfund.org).

#### Impact on the Authority's cash flows

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

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

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

The Authority anticipates paying contributions of approximately £891,000 to the scheme in 2024/25.

### **33. Contingent Liabilities**

The Authority has identified two material contingent liabilities:

#### **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.

In October 2023 the Broads Hire Boat Federation (BHBF) lodged an appeal with the Department for Transport regarding the level of navigation charges for 2023/24. The appeal was submitted under S31 Harbours Act 1964. Responses were submitted in February 2024 and a decision is awaited. If the appeal is found in the BHBF favour, there is a potential it could impact the level of future tolls that can be raised.

### 34. Financial Instruments

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

#### Financial Assets

Type	Non-Current Investments 31 March 2023 £000	Non-Current Investments 31 March 2024 £000	Non-Current Debtors 31 March 2023 £000	Non-Current Debtors 31 March 2024 £000	Current Investments 31 March 2023 £000	Current Investments 31 March 2024 £000	Current Debtors 31 March 2023 £000	Current Debtors 31 March 2024 £000	Total 31 March 2023 £000	Total 31 March 2024 £000
Amortised Cost	0	0	0	0	5,728	6,520	1,670	451	7,398	6,971
<b>Total financial assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,728</b>	<b>6,520</b>	<b>1,670</b>	<b>451</b>	<b>7,398</b>	<b>6,971</b>
Non-financial assets	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,728</b>	<b>0</b>	<b>1,670</b>	<b>451</b>	<b>7,398</b>	<b>6,971</b>

## Financial Liabilities

Type	Non-Current Borrowings 31 March 2023 £000	Non-Current Borrowings 31 March 2024 £000	Non-Current Creditors 31 March 2023 £000	Non-Current Creditors 31 March 2024 £000	Current Borrowings 31 March 2023 £000	Current Borrowings 31 March 2024 £000	Current Creditors 31 March 2023 £000	Current Creditors 31 March 2024 £000	Total 31 March 2023 £000	Total 31 March 2024 £000
Amortised Cost	94	58	0	0	35	35	2,158	2,160	2,287	2,253
<b>Total financial liabilities</b>	<b>94</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>2,158</b>	<b>2,160</b>	<b>2,287</b>	<b>2,253</b>
Non-financial liabilities	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>94</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>2,158</b>	<b>2,160</b>	<b>2,287</b>	<b>2,253</b>

## Income, Expense Gains and Losses

Interest Type	Surplus or Deficit on the Provision of Services 2022/23 £000	Other Comprehensive Income and Expenditure 2022/23 £000	Total 2022/23 £000	Surplus or Deficit on the Provision of Services 2023/24 £000	Other Comprehensive Income and Expenditure 2023/24 £000	Total 2023/24 £000
Interest Expense	55	0	55	45	0	45

<b>Interest Type</b>	<b>Surplus or Deficit on the Provision of Services 2022/23 £000</b>	<b>Other Comprehensive Income and Expenditure 2022/23 £000</b>	<b>Total 2022/23 £000</b>	<b>Surplus or Deficit on the Provision of Services 2023/24 £000</b>	<b>Other Comprehensive Income and Expenditure 2023/24 £000</b>	<b>Total 2023/24 £000</b>
Interest Income	(117)	0	(117)	(293)	0	(293)

### Fair Values of Assets and Liabilities

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

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

The fair values calculated are as follows:

<b>Financial Liabilities held at amortised cost:</b>	<b>31 March 2023 Carrying Amount £000</b>	<b>31 March 2023 Fair Value £000</b>	<b>31 March 2024 Carrying Amount £000</b>	<b>31 March 2024 Fair Value £000</b>
PWLB	129	131	94	130
Finance Leases	0	0	0	0
Short Term Creditors	2,158	2,158	2,159	2,159
<b>Total</b>	<b>2,287</b>	<b>2,289</b>	<b>2,253</b>	<b>2,289</b>

The fair value of borrowings is higher than the carrying amount because the authority's PWLB loan is at a fixed interest rate where the interest rate payable is higher than the prevailing rates at the Balance Sheet date. This shows a notional future loss (based on economic conditions as at 31 March 2024) arising from a commitment to pay interest to lenders above the current market rate. Refinancing the loan at lower interest rates would outweigh the early repayment fee.

<b>Financial assets held at amortised cost:</b>	<b>31 March 2023 Carrying Amount £000</b>	<b>31 March 2023 Fair Value £000</b>	<b>31 March 2024 Carrying Amount £000</b>	<b>31 March 2024 Fair Value £000</b>
Fixed term investments	5,028	5,028	5,067	5,067
Cash at banks	700	700	1,453	1,453
Short Term debtors	1,670	1,670	451	451
<b>Total</b>	<b>7,398</b>	<b>7,398</b>	<b>6,971</b>	<b>6,971</b>

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

### 35. Nature and Extent of Risks Arising from Financial Instruments

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

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

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

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



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

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

#### **Credit Risk**

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

The Authority's standard terms and conditions for payment of invoices are 30 days from invoice date. The Authority does not allow credit for customers. At 31 March 2024, a small amount of invoices were overdue as at 31 March 2024. The majority of this income was received in early 2024/25 and no bad debt provision is required.

#### **Liquidity Risk**

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

2022/23 Gross expenditure £000	2022/23 Income £000	2022/23 Net expenditure/ (income) £000	Description	2023/24 Gross expenditure £000	2023/24 Income £000	2023/24 Net expenditure/ (income) £000
3,018	(21)	2,997	Operations	2,670	(43)	2,627
615	(104)	511	Strategic Services	749	(155)	594
838	(13)	825	Finance & Support Services	971	(9)	962
54	0	54	Corporate Items	3	0	3
0	(3,811)	(3,811)	Navigation Income (Tolls)	0	(4,178)	(4,178)
<b>4,525</b>	<b>(3,949)</b>	<b>576</b>	<b>Cost of services (subtotal)</b>	<b>4,393</b>	<b>(4,385)</b>	<b>8</b>
		(9)	(Gains)/Losses on the disposal of non-current assets			(9)
		93	Financing and investment income and expenditure			(168)
		0	Donated Asset			(84)
		<b>660</b>	<b>(Surplus) or deficit on provision of services (subtotal)</b>			<b>(253)</b>
		(53)	(Surplus) or deficit on revaluation of fixed assets			(384)
		(5,880)	Actuarial (gains)/losses on pension assets/liabilities			1,474
		(5,933)	Other comprehensive income and expenditure (subtotal)			1,090
		<b>(5,273)</b>	<b>Total comprehensive income and expenditure</b>			<b>837</b>

### 37. Going Concern

The accounts have been prepared in accordance with the Code of Practice on Local Authority Accounting in the United Kingdom 2023/24 (the Code), which is based upon International Financial Reporting Standards (IFRS), as amended for the UK public sector. The accounts have been prepared on the going concern basis.

In carrying out its assessment that this basis is appropriate, made for the going concern period to 31 March 2025, management of the Authority have undertaken forecasting of both income and expenditure, the expected impact on reserves, and cashflow forecasting.

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

Date	General Fund	Navigation Fund	Earmarked reserves
31/03/24	£0.744m	£0.477m	£3.503m

Our expected General/Navigation Fund and Earmarked Reserve position has a predicted balance of £0.908 million and £0.46 million at 31 March 2025 This remains above our minimum level of balances as previously set by our Director of Finance of £0.903 million.

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

The key assumptions within this forecast include a £1,925 pay increase per full time equivalent for 2024/25, as negotiated by the National Joint Council (NJC). This is consistent with the agreed pay awards in 2022/23 and 2023/24. We have considered if a higher increase is negotiated above the £1,925, and the above projections would not be significantly affected with both minimum levels of reserves and liquidity remaining through the same period.

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

## Glossary of Terms

### **Accounting period**

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

### **Accounting policies**

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

### **Accruals**

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

### **Actuarial gains and losses**

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

### **Amortisation**

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

### **Amortised cost**

This is cost that has been adjusted for amortisation.

### **Asset**

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

### **Budget**

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

### **Capital income and expenditure**

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

### **Capital financing**

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

**Cash equivalents**

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

**Chartered institute of public finance and accountancy (CIPFA)**

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

**Code of practice on local authority accounting (the Code)**

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

**Community assets**

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

**Contingent liabilities**

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

**Creditors**

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

**Current value**

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

**Debtors**

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

**Deficit**

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

**Depreciation**

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

**Expected return on pension assets**

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

**Fair value**

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

**Financial asset**

A right to future economic benefits.

**Financial instrument**

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

**Financial liability**

An obligation to transfer economic benefits.

**Finance lease**

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

**Long term assets**

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

**Government grants**

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

**Historic cost**

The cost of an asset when originally bought.

**IAS19 retirement benefits**

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

**Impairment**

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

**Infrastructure assets**

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

**Intangible assets**

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

**International financial reporting standards (ifrs)**

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

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

**Investment properties**

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

**Liability**

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

**Market price**

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

**Minimum revenue provision (mrp)**

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

**Net book value**

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

**Non-distributed costs**

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

**Operating lease**

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

**Outturn**

The actual amount spent in the financial year.

**Pension fund**

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

**Provision**

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

**Reserves**

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

**Revenue income and expenditure**

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

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

**Surplus**

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

**Value added tax (vat)**

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

**Variance / variation**

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



# Broads Authority

26 July 2024

Agenda item number 13

## Recreation and Tourism Strategy

Report by Head of Communications

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### Purpose

To present the final draft of the Broads Recreation and Tourism Strategy following completion of the stakeholder and partner consultation process and Habitats Regulations Assessment.

### Broads Plan context

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

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

E2 - Offer a coordinated and year-round programme of visitor activities that promote a ‘Broads’ experience’, taking measures to prevent any adverse environmental impacts

E3 - Maintain and upgrade the range and provision of integrated multimedia interpretation about the special qualities of the Broads National Park, and ‘point of need’ information for visitors

E4 - Strengthen the quality and distinctiveness of the local tourism offer, including careers and skills training

F1 - Increase and promote accessible and ‘taster’ activities that foster physical and mental health and wellbeing for all, including under-represented groups

### Recommended decision

To adopt the Recreation and Tourism Strategy.

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## 1. Introduction

1.1. The previous Sustainable Tourism Strategy (2016-2020) was extended following the Covid pandemic which disrupted recreation, the tourism economy and strategic ambitions for tourism in the Broads. The new strategy sets out actions to enhance, manage and promote sustainable recreation and tourism in the Broads.

- 1.2. The Recreation and Tourism Strategy sits under the [Broads Plan](#), the statutory management plan for the Broads. It also complements the Broads Integrated Access Strategy adopted by the Authority earlier this year.
- 1.3. It sets out objectives and priority actions for 2024-29, although some actions will extend beyond this period. The BA leads the development and review of the strategy, but in view of the ongoing challenges detailed within section 2 of the Strategy, its successful delivery requires cooperation and input from key partners and other stakeholders.
- 1.4. The action plan is overseen by Visit the Broads, the business membership Destination Management Organisation (DMO) for the Broads, working closely with the Broads Authority.

## 2. Development of the Strategy

- 2.1. Whilst leisure and tourism trends are constantly evolving the sector has faced some major challenges in recent years. The pandemic directly affected access to the Broads and the ability to travel and the Broads like other National Parks became a popular destination for leisure and domestic tourism when lockdown restrictions were lifted. Traditional seasonal patterns were disrupted during 2020 with successive lockdowns followed by periods with intense visitor numbers as people appreciated open landscapes and access to nature. During this time the Broads welcomed many first-time visitors across a wider age range and demographic. Since then, other challenges have developed including a slowing global economy and the UK cost of living crisis. Tourism has also been affected by industrial action in the travel industry, and the impacts of climate change, with irregular weather patterns illustrated by the poor summer of 2023 and high rainfall over the winter of 2023/24.
- 2.2. In order to judge the impacts of the challenges and ambitions of tourism related businesses, the Authority, supported by Visit the Broads conducted a business survey during December 2022 and January 2023. The results of this survey informed the draft strategy.
- 2.3. Upon completion of the first draft, a workshop attended by Members of the Authority and Board Directors and representatives of Visit the Broads was held on 27 October 2023. As well as aiding the writing of the strategy this provided a useful opportunity to review progress against the action plan of the previous strategy and inform Authority Members of the work that Visit the Broads does to promote the area.
- 2.4. All Visit the Broads Directors were consulted on the draft strategy during December/January 2023.
- 2.5. The resulting re-draft of the strategy was issued for wider consultation with stakeholders, partners, all business members of Visit the Broads and the public from 15 January to 17 February 2024.

- 2.6. A wide range of stakeholders and partners responded to the consultation. The Authority and officers are grateful for all the constructive comments received which have influenced and shaped the final strategy document presented with this report. Officers have considered the comments from all stakeholders whilst mindful of the Authority's statutory obligations, core purposes and the delicate balance of economic, environmental, social needs and priorities. The wording and emphasis of the strategy will aim to consider these responsibilities as well as the wishes of stakeholders, partners and businesses.
- 2.7. The draft strategy was presented to the Navigation Committee on 6 June 2024. Positive comments were received with two minor suggested amendments.

### 3. Habitats Regulations Assessment

- 3.1. A Habitats Regulations Assessment was conducted from January to April 2024 to make sure the strategy will be delivered in a way that is sensitive to the environment. Any initiatives and projects resulting from the strategy should comply with relevant permits and controls to ensure environmental protection on habitats sites and will be subject to their own HRA and Sustainability Appraisal (SA) where relevant.
- 3.2. All recommendations of the Habitats Regulations Assessment have been incorporated into the strategy.

### 4. Conclusion

- 4.1. Following engagement and a consultation process with Authority Members, Visit the Broads businesses, stakeholders, partners, the public and Navigation Committee the draft strategy is presented to Broads Authority for adoption.
- 4.2. Once the strategy is adopted by the Broads Authority, officers will implement the 5-year project plan, with further detail and scoping to map out specific projects and responsibilities which have been identified in the strategy.

Author: Rob Leigh, Head of Communications

Date of report: 26 July 2024

[Broads Plan](#) strategic objectives: A3, C4, E2, E3, E4, F1

Appendix 1 – Draft Broads Recreation & Tourism Strategy

# Draft Broads Recreation and Tourism Strategy 2024-29



May 2024

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

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## 1. Introduction

### 1.1 About this strategy

The **Broads National Park** is an internationally important wetland in Norfolk and North Suffolk, and a unique member of the family of 15 [UK National Parks](#). Centuries of human intervention has helped to shape the landscape, creating a rich mosaic of water and land habitats. The shallow lakes, rivers, fens, drained marshland, wet woodland, estuary saltmarshes and coastal dunes are home to some of the rarest wildlife in Europe.

More than seven million people a year visit the Broads to enjoy activities on land and water. With more than 200km of inland navigable lock-free waterways, the area is well known for leisure boating, but is also popular for other pursuits such as angling, walking, cycling and wildlife watching. The local coast, towns and villages, and bustling city of Norwich also offer many recreational opportunities.

The [Broads Authority](#) (BA) is the body responsible for the management of the Broads executive area. Its three statutory purposes are to conserve and enhance the area's natural and cultural assets, to promote opportunities for people to understand and enjoy the area's special qualities, and to protect the interests of navigation.

When planning strategically for recreation and tourism provision in the Broads, we have to consider all three purposes and the delicate balance of economic, environmental and social needs and priorities. For example, the tourism and hospitality sector is vital to the local working landscape and needs support, development and diversification, but this has to happen without adverse environmental impacts. We cannot confine navigation considerations to the hire boat industry, but must cater to all waterways users. There is a growing desire to make the Broads and other protected landscapes more welcoming to wider audiences, but improving social inclusion may not necessarily result in immediate benefits for the visitor economy.

This **Broads Recreation and Tourism Strategy** sits under the [Broads Plan](#), the statutory management plan for the Broads. It sets out objectives and priority actions for 2024-29, although some actions will extend beyond this period. The BA leads the development and review of the strategy, but its successful delivery requires cooperation and input from key partners and other stakeholders.

Information on linked BA guiding strategies is in **Section 5**.

#### Environmental assessment

This strategy was subject to Habitats and Regulations Assessment (HRA) to make sure it will be delivered in a way that is sensitive to the environment. Any initiatives and projects resulting from the strategy should comply with relevant permits and controls to ensure environmental protection on habitats sites, and will be subject to their own HRA and Sustainability Appraisal (SA) where relevant.

## 1.2 Resources

The BA's Communications Team promotes the Broads National Park through print and digital information and interpretation, signage, events, and visitor services such as information centres and yacht stations. The BA's Head of Communications oversees the delivery and review of the Broads Recreation and Tourism Strategy.

The BA has limited resources, and partnership working and external funding are vital to the success of this strategy. The [Landscapes Review](#) (2019) stated that the Government's approach to funding England's protected landscapes is not as diverse and sustainable as it should be. However, as Government core funding is unlikely to increase in the foreseeable future, those who play a part in caring for these special landscapes will have to do as much, and more, with fewer resources. It will become increasingly important to find other sources to support local projects and services, such as corporate sponsorship, National Parks Partnership initiatives, visitor giving schemes, trusts and charities, and increased retail sales.

The BA works closely with [Visit the Broads](#) (VtB), the Destination Management Organisation (DMO) for the area and its main delivery partner for this strategy. VtB offers a unified voice for local tourism-related businesses and others with an interest in visitor activities. It is funded by its members, and a part-time officer manages business memberships and marketing activity. The BA gives staff time and funding to support marketing and promotional activities including events, the Visit the Broads website and Broads National Park social media accounts, and advertorial pages in the 'Broadcaster' visitor magazine. In the past, the BA has also secured external funding for interpretation, signage and paid social media advertising.

The BA also collaborates with the [Broads Trust](#), which runs the 'Love the Broads' visitor giving scheme. In 2022, the Trust also launched [Broads Discovery Hubs](#), with the ambition to create a Broads-wide network of accessible visitor information points that explain the area's history, wildlife and landscape.

More information on key partners is in **Section 5**.

## 2. Where we are now

Much has changed since the BA produced the Tourism Strategy for the Broads in 2016<sup>1</sup>. A summary of progress against that strategy is on the BA's website. Key achievements include:

- A new Visit the Broads (VtB) website, app and social media accounts.
- Development of the English National Park Experience and Broads Experience collections.
- Greater engagement with the overseas travel trade, initially led by the BA and expanded and managed by Visit East of England.

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<sup>1</sup> [Broads Sustainable Tourism Strategy \(2016\)](#)

- Numerous Broads National Park branding initiatives at key locations and public transport hubs in and around the Broads.

There have also been big challenges during this period. Travel restrictions imposed by the Covid-19 pandemic heavily impacted the local tourism and hospitality sector. There was a low take up for the Green Tourism business scheme, and the sector saw ongoing gaps in staff skills and recruitment.

At the time of writing, the sector is still adjusting to the ‘new normal’ following the end of the pandemic. While initial trends were encouraging, ongoing recovery faces other issues, including a slowing global economy and the UK cost of living crisis. Tourism is also being affected by industrial action in the travel industry, and by the impacts of climate change, with irregular weather patterns, extreme heat, wildfires and flooding seen in the Broads and other popular visitor destinations.

The recreation and tourism data in paragraphs 2.1 to 2.13 below are from STEAM<sup>2</sup> reports, and from BA records, including boat registrations. References to ‘the area’ relate to the economic impacts of tourism within the Broads executive boundary and the immediately surrounding areas that staying visitors use as a base for visits into the Broads.

## 2.1 Visitor numbers

The number of visitors to the area peaked at 8.2m in 2019. The pandemic years in 2020 and 2021 saw 4.8m and 7.2m visitors respectively, and 2022 saw 7.6m. Figures for 2023 are awaited, but anecdotal evidence from the Broads and other UK National Parks suggests a decline from 2022, affected by the ongoing cost of living crisis, poor summer weather, and more people returning to overseas holidays.

The unplanned surge in visitors to the Broads during the easing of Covid travel restrictions boosted the local economy, but also created significant problems in managing visitor safety and environmentally friendly behaviour. This highlighted areas for improvement, including the need to manage future uncertainties.

## 2.2 Visitor profile

In 2016 the area’s visitor profile was approximately 50% couples, mostly aged over 45; 30% families, mostly with children under 11; and 20% groups of friends, mostly aged over 45. This profile changed dramatically in 2020 and 2021, when the pandemic restricted widespread travel. During this time, the Broads saw much higher numbers of first-time and younger visitors – a common theme across the UK National Parks family.

While most visitors are from the UK, external funding in recent years has supported initiatives to attract more international visitors to our National Parks, including the [English National Park Experience Collection](#). The Broads Experiences Collection has developed into ongoing promotion to the international travel trade, led by [Visit East of England](#). In 2024 we will see a renewed focus on attracting American visitors to the East of England to coincide

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<sup>2</sup> The [STEAM](#) model measures tourism economic impact within UK regions.



with Apple TV's £295m production 'Masters of the Air' and associated documentary 'The Friendly Invasion', about American forces in the UK during the Second World War.

### 2.3 Tourism economy and employment

The economic impact of tourism in the area was £593m in 2016, peaking at £666m in 2019 before declining to £382m in 2020 (the height of the Covid pandemic). The figures of £618m in 2021 and £711m in 2022 look more positive, but are distorted by high inflation. People have less disposable income and visitor numbers have not yet recovered to 2019 levels, but significant rises in energy, fuel, services and supplier costs have resulted in businesses passing these higher prices on to their customers.

Tourism in the area supported 6,974 FTE jobs (5,323 directly related to tourism) in 2022.<sup>3</sup> The figures show an employment decrease of 4% compared to 2016. Factors affecting staffing levels include challenges in recruitment and retention, pressures from increased costs for energy, services and supplies, and greater competition for talent from other sectors. While many jobs are full-time, the seasonality of tourism limits the sector's ability to provide year-round employment.

### 2.4 Broads Tourism Business Survey feedback

In Dec 2022 to Jan 2023, the BA surveyed Broads' tourism providers to gather evidence on their business performance, challenges and opportunities, and approaches to sustainable tourism. 48 businesses responded across the full range of sectors. Most were sole traders, micro or small businesses, with only five businesses having more than 51 employees. This is a fair reflection of the business profile in the Broads' tourism sector. We have noted the key findings below.

- **Business performance in 2022 compared to 2019 (pre-pandemic):** 63% reported it as the same or better; 12% didn't know or had traded for less than 3 years. Future confidence in the 2023 season was lower, with 51% predicting it would be the same or better than in 2019; early indications are for a slower recovery compared to 2021 and 2022, potentially due to the ongoing domestic cost of living crisis and poor weather throughout the summer season.
- **Visitor markets:** The markets targeted as the highest priority were UK stay visitors, local residents and domestic day visitors.
- **Staff recruitment:** Only 17% of businesses said they had no challenges recruiting; 27% had no employees or did not recruit. 37% had difficulties recruiting to seasonal roles, 27% to year-round roles and 32% to some specific roles. Several businesses reported difficulties in more than one of these areas.

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<sup>3</sup> FTE = Full time equivalent. Directly related FTEs are generated directly through visitor expenditure (food and drink, accommodation, recreation, shopping, transport), while indirect FTEs are supported through the supply chain and further expenditure, including employee spend.

- **External factors:** Of 23 listed factors directly affecting business performance, the most common were: Increased energy/fuel costs (83%); poor UK economy / less money in consumer's pockets (81%); increasing supplier costs (78%); poor/unpredictable weather (46%); seasonality of the destination (44%); availability of people to fill vacancies (37%).

All factors attracted at least 3 responses, with increasing operating costs seen as the biggest barrier to improved performance and growth (46%). In response, 68% of businesses had increased their prices and 25% had delayed investment, building or maintenance works.

- **Seasonality:** When asked which quieter months had the most potential for extra trade if better promoted, March, April, May and October all attracted scores of over 80%.

## 2.5 Accommodation

In 2022 about 15% of all visitors stayed overnight, with the average stay of 5.3 days being one of the highest among all UK National Parks. There is no reliable data on bed space numbers.

There are more than 700 hire boats with cabin accommodation, and 67 hire houseboats, each accommodating 2-12 people. Typically, hire boats are available from March to the end of September. More than 6,000 privately owned boats and houseboats have cabins that can provide leisure accommodation.

Land-based accommodation is varied, with self-catering being a key sector. Accommodation ranges from budget, luxurious and boutique hotels to pubs, B&B establishments, self-catering cottages and holiday parks. In recent years there has been an increase in AirBnb properties including log cabins, shepherds huts and yurts. Glamping, camping, caravans and touring motorhomes also increased in popularity following the Covid pandemic, with people seeking cheaper holidays and landowners opening pop-up sites.

## 2.6 Waterborne activities

Boating opportunities include privately owned boats and a hire fleet offering boating holidays and day trips. Boating is a major influence on the visitor economy, and the tolls paid by all registered boat owners contribute directly to the BA's ongoing maintenance of the waterways. Without this important work, we would lose the appeal of the Broads.

Comparisons of registered boat numbers between 2016 and 2022 show some important trends. Of the 12,549 vessels registered on the Broads in 2022, 89% were privately owned. The number of privately owned boats increased by c.6% with the biggest increases being houseboats (+49%, 22 more boats) and paddle craft such as rowing boats, canoes, kayaks and paddleboards (+35%, 541 more craft). Notable decreases were sailing craft (-22%, 246 fewer craft) and auxiliary yachts (-9%, 103 fewer craft).

Although the hire fleet only represents only c.11% of the registered boats on the Broads, it contributes around a third of the BA's toll income. Notable changes to the hire fleet were a decrease in motor cruisers (-15%, 116 fewer cruisers) and sailing craft (-29%, 29 fewer craft). There were increases in day launches (+23%, 68 more launches) and rowing craft (+20%, 38 more craft). The context behind part of this is that some boatyards have been changing their motor cruiser fleet to larger, more luxurious boats with more onboard facilities. These extend the usual hire season (late Spring and Summer) and command greater hire fees. Most of the hire boatyards are in the Northern Broads, which means the waterways south of Breydon Water are traditionally quieter.

Paddle sports have become increasingly popular, particularly since the pandemic, when many young people discovered paddleboarding and canoeing as an affordable and accessible way to be on the water. Used in an environmentally responsible way, smaller non-powered craft can provide good opportunities to explore quieter areas, away from 'pinch points' in more congested boating locations. 2,026 more paddle/rowing craft used the Broads in 2022 than in 2016. Members of British Canoeing can use their craft on the Broads and other English waterways, with some of the membership revenue directed to the BA. Membership of British Canoeing increased from 36,407 to 93,306 members between 2018 and 2022, a rise of 259%.

The BA sells 'short visit' tolls to people who do not need an annual toll. These sales have increased by 23% since 2016. The BA sold 3,477 short visit tolls in 2022, of which 2,012 (58%) were non-powered craft. Short visit tolls for paddle/rowing craft has increased by 72% since 2016.

The demand for day boats has risen since 2020, and an increasing number of these are electrically powered.

## 2.7 Walking and cycling

While it may be argued that the Broads is best appreciated from the water, many visitors prefer land-based activities.

The area has 303km of public rights of way, including three county long distance trails and part of the national England Coast Path trail. However, while the landscape is mostly flat, walking conditions can be tricky, including on managed reserves, with muddy surfaces due to wetland habitats, and there is a limited rights of way network in parts of the area. There are also concerns about the future of permissive access negotiated within Agri-Environment Schemes with life-limited agreements. While partners promote some short and circular walks, the offer is fragmented. The three longer distance routes are waymarked and maintained within Norfolk County Council's Norfolk Trails programme. Promotion of walking trails includes the [Norfolk Trails access-tested trails booklets](#) and the Broads Park Rangers' Favourite Walks book (2022, Harper Collins), and routes are also featured on the Visit the Broads website.

The flat landscape of the Broads is well suited to leisure cycling and there are many quiet country lanes ideal for less experienced cyclists. Long distance routes, National Cycle Network Route 1 and Regional Route 30, both skirt the Broads. The Broads by Bike website and booklet offer 16 circular rides using the country lane network, with some short off-road sections. The Cycle Hire Operators Forum originally mapped these routes, but this organisation no longer exists and the booklet will need updating within the next few years. We could link this update with established, widely used cycling route apps.

The number of cycle hire operators in the Broads has declined in the last 20 years from around 10 hire points to just three, seen as a result of the poor business case for cycle hire and the lack of good off-road routes.

## 2.8 Angling

The Broads has a thriving angling scene, and around 40% of private boat owners go fishing. The coarse fishing season runs from 16 June to 14 March. Angling visitors help to extend the tourism offers from the boat hire, land-based accommodation, retail and hospitality sectors, including off-season holiday bookings. According to Environment Agency data, angling accounts for at least 16% of visitors to the area and contributes up to £150m a year to the local economy.

## 2.9 Habitats and wildlife

The Broads is one of the most important freshwater wetlands in Europe, with many sites designated internationally and nationally for their importance to nature conservation. 28% of the Broads is protected for nature and the area is home to more than 26% of the UK's rarest species of wildlife.

There are nature reserves and wildlife sites throughout the Broads, owned and managed by a variety of conservation bodies and private landowners. These sites are highly important in providing access to the area's unique biodiversity, especially for land-based visitors. Many sites have informal access throughout the year and from dawn to dusk, and a small number have visitor facilities and infrastructure. Some facilities, such as visitor centres and guided boat trips, run on a seasonal basis.

Water quality and quantity have to be carefully managed, both for nature and for people. The increasing impacts of climate change and rising sea levels present significant challenges for the management of this low-lying coastal location, as identified in the [Broads Plan 2022-2027](#). Compared to these pressures, the impacts of tourism development and activity on the natural environment have been relatively limited. However, threats from human disturbance to habitats and species in specific locations and at certain times of year require sound management and a responsible approach by visitors and the tourism sector as a whole.

## 2.10 Built and cultural heritage

The Broads has significant cultural heritage value, with extensive evidence of past human settlement and landscape change. Many individual sites relate to a history of

peat extraction, reed and sedge cutting, land drainage and other activities associated with a wetland environment. There are around 63 remaining windpumps and windmills in various states of repair, access and use. Among a number of schemes, the HLF-funded [Water, Mills and Marshes project](#) has given major impetus to restoring and interpreting these iconic structures.

The area's settlements are an important part of its built heritage and visitor appeal, notably for their staithe and other waterside features. The quality of the public realm (outdoor, publicly accessible spaces) and the conservation of the built heritage is variable, and in need of improvement in places. Churches feature strongly in the flat landscape, and some have accessible towers providing fine views. Some churches and historic religious sites, such as St Benet's Abbey, have benefited from conservation and interpretation projects in recent years. Boating is in itself a hugely important part of the area's heritage, and the remaining wherry fleet gives a special dimension to the physical and cultural landscape.

### 2.11 Attractions, food and drink, shopping

There are relatively few visitor attractions within the Broads, and they tend to relate to the area's culture and heritage. The largest attractions such as 'Bewilderwood' have around 150,000 visitors a year.

Pubs, restaurants, tearooms, takeaways and cafés play an important role, with many sited in waterside locations. It is felt that the quality and extent of the offer has generally improved in recent years. There has been a small number of closures, while other businesses have benefited from significant investment. There are several breweries and vineyards, and locally sourced produce is increasingly popular as visitors look to reduce their own carbon footprint.

The Broads sits between popular coastal resorts, market towns and the city of Norwich, and there are numerous food, drink and retail outlets and large-scale attractions within a short distance of the Broads, including theme parks, cinemas, aquariums, miniature railways, formal gardens and racecourses. Shops and artisan centres range from sizeable outlets in busy settlements like Wroxham to a small but growing number of craft studios, mainly in rural locations. In 2023, the popular Norfolk Open Studios tour included around 50 studios within the Broads.

### 2.12 Physical access network

Recreation and tourism in the area rely on good public access, both on land and between land and water, along with appropriate services and facilities. We need to plan for the impacts of climate change, particularly changing water levels, and provide access to the Broads in ways that will not damage sensitive habitats or disturb wildlife.

Actions to maintain and improve the physical access network to and around the area are set out in the [Broads Integrated Access Strategy](#). Wider county and regional access, travel and local plans also recognise the need for more investment in public transport, walking and

cycling facilities, and links between visitor hubs such as rail stations, town centres, tourist attractions and riverside access points and facilities.

The Visit the Broads website has information on [Accessible visits in the Broads](#) including easier access walking routes, boats and boat trips, museums and nature reserves.

## 2.13 Information and events

Visitors need clear and consistent information, both before and during their visit.

As the DMO for the area, [Visit the Broads](#) is the official website for promoting information about the Broads National Park. There is also a Visit the Broads mobile phone app.

Most people expect to get information digitally through websites, social media and phone apps. While the use of such media is increasing, poor Broadband and mobile phone coverage in parts of the Broads limits online access. There is still a demand for printed information, especially for popular publications like the BA's annual visitor newspaper Broadcaster.

Budget cuts and a greater use of digital information have contributed to the closure of some Local Authority run Tourist Information Centres (TICs), including those in Norwich and Great Yarmouth. However, the Broads is a somewhat hidden landscape to land-based visitors, and face-to-face advice on places to go and things to do is still valued. The BA's TICs at Hoveton, How Hill and Ranworth remain popular, as do the boat trips from these locations. The BA also runs three yacht stations. Those in Norwich and Great Yarmouth give boating visitors a way to access all the city and the seaside town have to offer, and Reedham and Great Yarmouth are popular mooring locations for those travelling between the Northern and Southern Broads via Breydon Water; being more tidal, these can be tricky places to moor, and the staffed facilities provide safety and reassurance to inexperienced boaters.

Partners have developed other opportunities for physical information points, such as the phone box visitor information point in Thurne and the Broads Discovery Hubs network. The BA has participated in trials to reinstate a TIC at the Forum in Norwich, alongside the Forum Trust, Norwich City Council and Norwich Bid. The partners view this as a valuable 'gateway' to inspire the city's residents and visitors to access the Broads. A Broads National Park visitor centre is also proposed as part of a future substantial redevelopment of the Richardsons Leisure boatyard in Stalham.

Broads National Park representation at organised events like the Royal Norfolk Show, and self-led or guided visitor itineraries and packages such as the 'Broads Experiences Collection' and guided Ranger walks, are a useful way to introduce people to what the Broads has to offer. However, we need to do more to offer information tailored to more diverse and harder-to-reach audiences.

The BA works with partners to run a varied environmental education and outreach programme. These events offer schoolchildren, young adults and people from under-represented communities a chance to learn about and be inspired by the Broads, and gives many participants their first experience of visiting the area.

### 3. Looking ahead

The UK's protected landscapes face considerable challenges. They must work harder to mitigate and adapt to the increasing impacts of climate change, and to contribute to the UK's commitment to nature recovery. They also have to manage tourism and recreational activity in sustainable ways, while attracting new and more diverse audiences. These challenges are highlighted in the [Landscapes Review](#), which sets out 27 proposals for the future management of England's National Parks and AONBs<sup>4</sup>, including priority actions for nature recovery, responding to climate change, and providing 'landscapes for everyone'.

#### 3.1 Nature recovery

The 25-Year Environment Plan and the Environment Act 2021 have raised expectations and requirements for nature recovery and sustainable development in the UK. The Government has committed to protect and conserve a minimum of 30% of land and sea for biodiversity by 2030, known as '30x30'. This target will be a key driver in reversing the historic decline of nature in the UK, by expanding and improving its protected landscapes and creating new areas for wildlife. Measures include Biodiversity Net Gain, which aims to ensure that any development subject to planning permission has a measurably positive impact on biodiversity, compared to what was there before development.

Local Nature Recovery Strategies will cover the whole of England, providing a focus for the strengthened duty on all public authorities to conserve and enhance biodiversity. The county-level strategies prepared by Norfolk and Suffolk County Councils will cover the Broads. The BA is also producing a **Broads Nature Recovery Strategy (BNRS)**, which will replace the Broads Biodiversity and Water Strategy 2019-2024.

#### 3.2 Sustainable recreation and tourism

The [UN World Tourism Organisation](#) describes sustainable tourism as 'tourism that takes full account of its current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment, and host communities'. Its Tourism in 2030 Agenda identifies 17 sustainable development goals. While all are relevant to the Broads, the following goals are of particular relevance for this strategy:

- Goal 3. Good health and wellbeing
- Goal 4. Quality education
- Goal 7. Affordable and clean energy
- Goal 8. Decent work and economic growth
- Goal 12. Responsible consumption and production
- Goal 13. Climate action

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<sup>4</sup> Areas of Outstanding Natural Beauty

For many years, the UK's National Parks and AONBs have promoted sustainable recreation and tourism as fundamental to meeting their statutory purposes and duties. Such activities have generally been welcomed where they support local economies and employment, complement the area's natural and cultural heritage, and promote physical and mental health and wellbeing.

[National Parks UK](#) has invited its members to sign up to this common vision:

'UK National Parks will be leaders in regenerative tourism - managing tourism in such a way that we don't merely minimise its impact but strive towards tourism making a net positive contribution to our National Parks. Regenerative tourism is a step further than sustainable tourism, which seeks to minimise negative impacts.'

We will:

- Champion and support tourism development that contributes to the enhancement and regeneration of the places and communities in which it operates.
- Support tourism activity that helps reduce carbon emissions and increases nature-recovery, whilst ensuring National Parks are relevant to everyone's needs.'

#### Greener tourism provision

Most respondents to the recent Broads Tourism Business Survey said that reducing the environmental footprint of their business had become more important to them over the last three years. The most popular reasons were to reduce energy use/costs (73%), to reduce waste generation and costs (63%), and to highlight their commitment to climate change through actions such as local food offers and ethical purchasing (63%). Only one respondent said that sustainability was not important to their business.

The most common sustainability actions these businesses were taking were recycling (77%), preferring local suppliers (70%) and energy saving (68%). The most popular planned activity was to monitor utility and wastage (25%). However, 73% did not have, or had no plans to implement, an optional green donation scheme for customers.

While much of this is positive, membership of the Broads Green Tourism Business Scheme is low, and only 10% of respondents to the survey were members of a green tourism accreditation scheme. Barriers include financial implications, lack of knowledge, other pressures taking priority, and uncertainty that the changes they could make would have a real impact.

When asked what would encourage businesses to be 'greener', the most popular response was more information (55%). The most common barrier was the fear that sustainable practices might have a negative impact on their financial bottom line (35%). The most important measures to drive sustainable tourism development across the Broads were better promotion of the area as a sustainable tourism destination (63%), more electric vehicle/boat recharging points (60%), improved public transport (58%), and more provision for active travel (55%).



## Reducing carbon emissions

In 2022 the [Greenhouse Gas Emissions Assessment and Target Scenarios report for the Broads](#) was published by Small World Consulting Ltd. Similar reports were produced for all UK National Park Authorities and some Areas of Outstanding Natural Beauty (AONBs) to provide a robust and consistent evidence base for climate action across UK protected landscapes. The report for the Broads gives a consumption-based assessment of the greenhouse gas emissions attributable to residents and visitors, and recommends targets towards a low-carbon economy.

In 2019, total carbon emissions from tourism in the Broads were 198,322 tonnes of carbon dioxide equivalent (tCO<sub>2</sub>e)<sup>5</sup>; 112,728 tCO<sub>2</sub>e were from travel to and from the area, 70% being vehicle fuel. To give some context, Broads' residents contributed 252,105 tCO<sub>2</sub>e and Broads' industry contributed 341,896 tCO<sub>2</sub>e.

Of the 85,594 tCO<sub>2</sub>e emission from visitor stays in the area, 52% was from food and drink, 6% from vehicle fuel and 7% from boat use. Car travel was the single largest contributor, being 33% of the combined footprint of residents and visitors.

The report recommends a 10% reduction in visitor travel emissions to and from the Broads per year, and a 5% reduction in emissions from food and drink consumption and other goods bought by residents and visitors. Measured from the 2019 baseline, this would require a 61% reduction in visitor travel emissions and 37% reduction in food and drink emissions by 2029. The [Broads Climate Statement](#) (2019) includes an ongoing commitment to working with local organisations to reduce carbon emissions and to promote sustainable tourism.

## Managing flood risk

Most of the Broads executive area is at some risk of flooding, including thousands of properties and around 25,000 hectares of farmland and mainly freshwater habitats. The [Broadland Futures Initiative](#) is developing a long-term integrated flood risk management strategy for the Broads and interrelated coast. Their work includes engaging with a wide range of stakeholders, including those with leisure and tourism interests.

### 3.3 Attracting wider audiences

Evidence shows that access to nature benefits our physical and mental health and wellbeing. While a positive outcome of the pandemic was a new perspective for many people on the appeal of the natural environment, the [Landscapes Review](#) pointed out that our protected landscapes are sometimes seen as an exclusive, mainly white and middle-class club, and they must do more to encourage greater visitor diversity. The Review names underrepresented groups as older people, the young, those from lower socio-economic groups, people with disabilities and Black, Asian and minority ethnic communities.

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<sup>5</sup> tCO<sub>2</sub>e is a measurement covering the seven main greenhouse gases. It weights each gas based on its potential to cause [global warming emissions \(data.gov.uk\)](#).

### Broads National Park brand identity

Clear and coordinated messages about the area help to strengthen visitors' understanding and enjoyment. In 2015, the BA adopted the Broads National Park brand, developed for Visit the Broads and its business members to promote the area with a consistent identity for the benefit of the visitor economy. The brand does not change the BA's statutory purposes or the legislation for the management of the Broads. The Broads remains a unique member of the family of 15 National Parks in the UK.

Experiential travel, where people immerse themselves fully in the areas they visit, is an increasingly influential trend. The BA helped to create a 'Broads Experiences' collection (part of the English National Park Experience Collection), which has developed into ongoing promotion to the domestic and international travel trade, led by [Visit East of England](#). Alongside the Broads National Park brand, this initiative is helping to increase awareness of the area's special status and qualities.

### 3.4 Destination management

The [UK Tourism Recovery Plan](#) notes that, as well as having a significant impact on supply and demand, the Covid-19 pandemic emphasized structural barriers holding back the tourism industry from reaching its full potential, including market fragmentation and a lack of information about the tourism offer across the UK.

Destination Management Organisations (DMOs) coordinate tourism marketing campaigns for a defined area. In 2021, the Government commissioned an [independent review of DMOs](#) to see whether there is a better model to support English tourism at the regional level. As a result, it is creating three tiers of DMO: A top tier of 15-20 Destination Development Partnerships, funded by Government; a second tier of up to 40 accredited Local Visitor Economy Partnerships (LVEPs) to be supported by Visit England; and a third tier of non-accredited DMOs that will receive little or no support from Visit England.

[Visit the Broads](#) does not meet the criteria to become a LVEP, and would be classed as a third tier DMO. Norfolk County Council has agreed to support Visit Norfolk to develop an application for a Norfolk LVEP, hopefully expanded to include Suffolk. If the bid is successful, the LVEP will provide an opportunity to get support from Visit England within a boundary that reflects the geography of the Broads.

### 3.5 Summary of strengths, weaknesses, opportunities and threats

The summary in Table 1 is based on updates from the last Broads Tourism Strategy, Sustainability Appraisal baseline data for the Broads Plan 2022-27, the Broads Tourism Business Survey 2022, and STEAM data.

**Table 1**

SWOT analysis of recreation and tourism provision in the Broads

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>• Unique wetland of international importance and member of the UK National Park family.</li> <li>• Diverse and highly valued biodiversity.</li> <li>• More than 200km of navigable and lock-free inland waterways; long-established leisure boating culture and economy.</li> <li>• Popular destination for boating, angling and land-based activities including walking, cycling and wildlife watching.</li> <li>• Significant cultural and heritage assets, including 60+ iconic drainage mills.</li> <li>• Wealth of archaeological remains (the Broads itself is identified as a site of Exceptional Waterlogged Heritage).</li> <li>• High levels of tranquility and dark skies through much of the area.</li> <li>• An established and independent charitable trust.</li> <li>• Close to varied and complementary visitor destinations, including Norwich, Great Yarmouth and other coastal resorts.</li> <li>• Good rail access in some areas.</li> </ul>	<ul style="list-style-type: none"> <li>• Imbalance between Northern and Southern Broads in supply and demand.</li> <li>• Inconsistent quality in accommodation and catering offers.</li> <li>• Lack of coordination between tourism-related bodies.</li> <li>• Lack of 'point of need' visitor information</li> <li>• Poor broadband and mobile coverage in some areas.</li> <li>• Insufficient provision of moorings and waterside facilities.</li> <li>• Poor transport links to Norfolk; high dependence on private transport and a lack of public transport in rural areas.</li> <li>• Undeveloped walking and cycling offer.</li> <li>• Lack of funding and human resources (paid staff and volunteers).</li> <li>• Seasonality of demand and offer.</li> <li>• Lack of diversity in visitor markets (general issue for National Parks family)</li> </ul>

Opportunities	Threats
<ul style="list-style-type: none"> <li>• Ability to use the UK National Parks brand to raise public awareness and interest in the area’s status and special qualities.</li> <li>• Enhanced use of multi-media to share visitor information.</li> <li>• Forecast growth in domestic and inbound markets.</li> <li>• Growing market interest in distinct ‘Broads experiences’ including wildlife, cultural heritage and active health and wellbeing.</li> <li>• Growing interest from multi-generational markets.</li> <li>• Trend of milder winters, giving potential to prolong the visitor season.</li> <li>• Private sector interest in sponsorship.</li> <li>• Interest among businesses in improving conditions for investment, including advice and training.</li> <li>• Public and business support for ‘green tourism’ initiatives.</li> <li>• Potential for complementary and mutually beneficial action across different interests.</li> <li>• Local communities interested in caring for the area.</li> <li>• Growth in paddle sports (SUPs &amp; kayaks).</li> <li>• Potential new international interest in area (‘Masters of the Air’ Apple TV series in 2024 featuring Norfolk &amp; Suffolk).</li> <li>• DMO tier changes and Norfolk LVEP bid.</li> </ul>	<ul style="list-style-type: none"> <li>• Impacts of UK economy and Brexit on costs (especially energy, food), supply chains and consumer spend.</li> <li>• Cheap international travel / package holidays, especially those from countries with stronger currencies offering greater value for money.</li> <li>• Uncertainty about legacy of Covid-19 pandemic on visitor trends.</li> <li>• Impacts of climate change (e.g., flooding, drought, heatwaves).</li> <li>• Reduction in public sector funding.</li> <li>• Over-reliance on repeat visitor markets.</li> <li>• Decline in hire boat fleet and in boatyard/ boat building industry.</li> <li>• Potential loss of mooring sites and other riverside facilities.</li> <li>• Pressures on ‘honeypot sites’ and on protected, remote and tranquil landscapes.</li> <li>• Impacts of traffic growth on safe cycling, walking and horse-riding routes.</li> <li>• Visitor provision not meeting expected standards.</li> <li>• Labour and skills shortages within tourism and hospitality businesses.</li> <li>• Competition from other destinations.</li> <li>• Vulnerability of subsidized public transport services to and within the Broads.</li> <li>• Other barriers to social inclusion.</li> </ul>

## 4. 5-year Action Plan

Objectives and actions are set out under three integrated themes. While this is a 5-year plan, many actions will continue beyond this period, and we may add new actions where appropriate. Where relevant, there is an underlying principle that actions to promote understanding and enjoyment of the Broads will also promote environmental awareness and responsible visitor behaviour, particularly for the protection of sensitive habitats sites.

### 4.1 Nature: Greening the Broads

The overarching aims in the Broads Plan 2022-27 are to:

- Prepare a long-term flood risk strategy for the Broads, Great Yarmouth and interrelated coastal frontage and maintain current adaptive coastal, tidal and fluvial flood risk management approaches for the area. (A1)
- Promote action to reduce carbon emissions from BA operations and from within the Broads National Park, including business, recreational, travel and other sources. (A2, A3)

**Table 2**

Objective 1: To increase the green credentials of local tourism businesses, and enhance their resilience to climate change and flood risk.

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
1.1	<p>Strengthen local green tourism business participation, to include:</p> <ul style="list-style-type: none"> <li>• Seeking advice from <a href="#">Green Tourism</a> and green tourism schemes run by NPAs and other organisations.</li> <li>• Offering training, advice and support to individual businesses on Broads Green Tourism Business Scheme (BGTBS) membership and <a href="#">Green Tourism</a> accreditation.</li> <li>• Exploring the potential to offer a BGTBS as a 'stepping stone' to Green Tourism accreditation.</li> <li>• Creating a BGTBS badge and branding for use by member businesses.</li> </ul>	<b>BA, VtB</b>	Min. 25 businesses Green Tourism accredited or committed to BGTBS from 2025	<p>Green Tourism accreditations</p> <p>BA/VtB in-house membership of BGTBS</p> <p>BGTBS accreditation badges added to member business listings on VtB website</p>
1.1	Update and promote the ' <a href="#">Greening the Broads' Guide</a> .	<b>BA</b>	Published online by Dec 2025	BA website

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
1.1	Promote individual tourism business measures for energy and water efficiency, local and ethical purchasing, and waste management and recycling.	VtB	Ongoing	VtB website, blogs and social media accounts
1.2	Emphasize greener options in tourism business marketing and visitor information, such as businesses using green energy, offering locally sourced produce and selling recycled products.	VtB, BA	Ongoing	Monitor promotional material, output and engagement
1.3	Seek partnership and funding opportunities to support green tourism initiatives via UK Government, county councils, corporate and <a href="#">National Parks Partnerships</a> schemes and others.	BA, VtB, external funders, BCT	Ongoing	Monitor NPP projects and funding secured through BA Funding Officer
1.4	Support the <a href="#">Broadland Futures Initiative</a> planning for integrated flood risk management in Broadland.	BA, VtB	Ongoing	BFI Comms Plan

**Table 3**

Objective 2: To encourage visitors to make more sustainable travel choices when visiting and exploring the Broads.

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
2.1	Provide orienteering and booking information on 'Active Travel' opportunities such as walking routes, bridleways, non-powered boating trails and hire facilities, and cycle routes and hire facilities.	VtB, tourism businesses, BA	Ongoing	VtB website and app, social media channels, Broadcaster, print materials

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
2.2	Promote public transport options and itineraries, including links to destination and access points, in all tourism marketing and visitor information, and work with public transport operators to promote customer incentives.	VtB, BA, businesses, Greater Anglia, Community Rail Partnership, bus operators	Ongoing	VtB website and app, social media channels, Broadcaster, print materials
2.3	Promote ' <a href="#">Electrifying the Broads</a> ' and other green energy options, including the solar/electric charging point network and tourism hotspots in Electric Vehicle and Alternative Fuels strategies.	BA, District and County councils	Ongoing	VtB website and app, social media channels, Broadcaster, print materials

#### 4.2 Place: Valuing the National Park

The overarching aims in Broads Plan 2022-27 are to:

- Promote the Broads National Park identity; Provide information and other resources to encourage environmentally responsible visitor behaviour; Provide safety information and support to recreational users and tourism providers. (E3, C4)
- Create and promote year-round, high quality/low impact 'experiential' itineraries, events and packages, linked into coastal and urban visitor offers. (E2)
- Increase income generation to support Broads-themed projects. (F5)

**Table 4**

Objective 3: To enhance the recognition and appreciation of The Broads National Park identity.

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
3.1	Promote the Broads National Park brand at local and neighbouring visitor events and destinations, and through print and digital media.	BA, VtB, tourism businesses	Ongoing	VtB website and app, social media channels, Broadcaster, print materials

<b>Ref</b>	<b>Key actions</b>	<b>Lead/desired partners</b>	<b>Targets and timescales</b>	<b>Progress monitoring</b>
3.2	Supply Broads National Park brand assets and guidelines to local and neighbouring visitor-facing businesses and organisations.	<b>BA, VtB</b>	Ongoing	VtB website and app, social media channels, Broadcaster, print materials
3.3	Maintain and continue to install Broads National Park signage and interpretation such as artworks and exhibitions at appropriate locations, including public transport sites, the Discovery Hub network and hospitality venues.	<b>BA, BCT</b>	Existing signage maintained; new signage installed as funding and locations available.	Broads National Park TICs, displays, Broads Discovery Hubs
3.4	Strengthen the Broads presence within UK National Parks campaigns and project activities such as calendars, newsletters, and competitions.	<b>BA, UK National Parks comms team, National Parks Partnerships</b>	Ongoing	UK National Parks websites, social media accounts, 'Postcards from the Parks' e-newsletter
3.5	Support the delivery of VtB multi-media marketing and awareness campaigns promoting the Broads National Park.	<b>BA, VtB</b>	Ongoing	Annual VtB marketing and publicity calendar
3.6	Produce 'Enjoying the Broads National Park responsibly' visitor guide and other materials to promote environmental awareness and responsible visitor behavior, including the protection of sensitive habitats sites.	<b>BA, VtB</b>	Ongoing	Use of guide in all relevant PR and marketing to visitors as appropriate



**Table 5**

Objective 4: To enhance the recognition of the Broads National Park and its links to the region, UK waterways and UK National Parks, and offer tourism opportunities throughout the year.

<b>Ref</b>	<b>Key actions</b>	<b>Lead/desired partners</b>	<b>Targets and timescales</b>	<b>Progress monitoring</b>
4.1	Submit the application for a Norfolk Local Visitor Economy Partnership (expanded to include Suffolk).	<b>Norfolk CC, Visit England, Visit Norfolk, BA, VtB</b>	LVEP application completed by end 2024	LVEP status
4.2	Provide Broads-related multimedia content for wider marketing campaigns featuring Norfolk, Suffolk, East Anglia, UK waterways and UK National Parks, with a focus on responsible and sustainable tourism, access for all, visitor itineraries and year-round tourism opportunities.	<b>BA, VtB, VEE</b>	Ongoing	Media monitoring
4.3	Promote 'out of season' offers to visitors through blogs, newsletters and social media campaigns.	<b>VtB, BA</b>	Ongoing	Media monitoring
4.4	Promote staff recruitment, training, apprenticeship and volunteering opportunities within the local tourism and hospitality sector.	<b>VtB, other local tourism businesses</b>	Ongoing	VtB Events Plan Annual business survey of VtB members

**Table 6**

Objective 5: To encourage visitors to enjoy the Broads National Park safely and responsibly, understanding and respecting its natural environment and sensitive habitats sites.

<b>Ref</b>	<b>Key actions</b>	<b>Lead/desired partners</b>	<b>Targets and timescales</b>	<b>Progress monitoring</b>
5.1	Produce the 'Enjoying the Broads National Park responsibly' guide and other resources to encourage responsible visitor behaviour, such as the proper use of barbecues, accessing and protecting fragile habitats, and recycling and litter disposal.	<b>BA</b>	Additional assets created by Dec 2025	Assets available to VtB members and used in all appropriate materials

<b>Ref</b>	<b>Key actions</b>	<b>Lead/desired partners</b>	<b>Targets and timescales</b>	<b>Progress monitoring</b>
5.2	Promote recreational access, facilities and attractions across the Broads network, being aware of pressure points and environmentally sensitive sites. In particular, ensure there is no adverse effect on the integrity of any habitats site.	<b>VtB, BA</b>	Ongoing	Monitor /review promotional material  Seek feedback from partners such as NWT, SWT and RSPB
5.3	Provide targeted safety information and support to visitors through the BA Ranger Service, tourism businesses, promotional activities and events.	<b>BA, tourism providers, event organisers</b>	Ongoing, min. 5 events per year	BA Events Plan

**Table 7**

Objective 6: To increase support for the delivery of Broads-related projects and services through partnership, commercial and sponsorship funding.

<b>Ref</b>	<b>Key actions</b>	<b>Lead/desired partners</b>	<b>Targets and timescales</b>	<b>Progress monitoring</b>
6.1	Pursue private sector funding initiatives through National Parks Partnerships.	<b>BA, NPP</b>	Ongoing	Specific project plans as opportunities arise
6.2	Deliver projects via current public sector funded schemes (e.g., GI-RAMS) and with partners to identify new funding opportunities (e.g., Visit England funding via Norfolk & Suffolk LVEP).	<b>BA, VtB, Visit England</b>	Ongoing	Specific project plans as opportunities arise

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
6.3	Run the Broads Trust 'Love the Broads' visitor giving scheme and Discovery Hubs project, and monitor the progress of the Broads Trust 5-year Business Plan 2023-2028.	BCT, BA, VtB	Members, volunteers & supporters network increased & diversified. Funding secured for min. 1 major operation or project.	Broads Trust annual report

#### 4.3 People: A landscape for all

The overarching aims in the Broads Plan 2022-27 are to:

- Increase and promote accessible and 'taster' activities that foster physical and mental health and wellbeing for all, including under-represented groups. (F1)
- Offer volunteering opportunities and associated skills training; provide outreach environmental opportunities for young people, using the Broads as a learning resource. (F2, F3)
- Maintain and upgrade the range and provision of integrated multi-media interpretation and 'point of need' information for visitors; Provide and promote annual, year-round visitor events programme. (E2, E3)

**Table 8**

Objective 7: To enable more people from all walks of life to experience the Broads National Park to benefit their physical and mental health and wellbeing.

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
7.1	Provide guidance and promotional materials on easier access routes, facilities and services for people with mobility or sensory needs.	BA, VtB	Ongoing	VtB website and app, social media channels, Broadcaster, print materials

Ref	Key actions	Lead/desired partners	Targets and timescales	Progress monitoring
7.2	Promote accessible and affordable entry-level recreational activities.	<b>BA, VtB,</b> District and County Councils	Ongoing	VtB website and app, social media channels, Broadcaster, print materials
7.3	Work with <a href="#">National Parks Partnerships</a> to develop local health and wellbeing partner initiatives, and seek advice from NPAs running relevant schemes, including green social prescribing and other nature-based interventions.	<b>BA, NPP,</b> Norfolk and Suffolk NHS Trusts, Local Authorities	Ongoing	Project/funding outputs
7.4	Create and promote information and interpretative material tailored for target audiences, including those in urban areas (Norwich, Lowestoft, Great Yarmouth) and currently under-represented groups.	<b>BA</b>	Ongoing	Project plans as opportunities arise

**Table 9**

Objective 8: To provide visitors with the information they need, both before and during their visit, in multimedia, accessible formats.

<b>Ref</b>	<b>Key actions</b>	<b>Lead/desired partners</b>	<b>Targets and timescales</b>	<b>Progress monitoring</b>
8.1	Provide visitor information presence at TICs, yacht stations, Discovery Hubs and gateway sites such as rail stations, and develop initiatives to increase provision of physical information points. Where appropriate, information should raise awareness of sensitivities at habitat sites and responsible visiting.	<b>BA, BT, Community Rail Partnership</b>	Ongoing	Specific site displays and information
8.2	<ul style="list-style-type: none"> <li>• Maintain and review the Visit the Broads website, linked to destination websites at local to international level.</li> <li>• Maintain and increase a social media presence, including the use of influencers/peer generated content.</li> </ul>	<b>BA, VtB</b>	<p>Website homepage reviewed in 2024/25.</p> <p>Reach and dwell time of website and social media following up by 5% p.a. to 2029</p>	VtB website and app, social media channels
8.3	<ul style="list-style-type: none"> <li>• Produce and expand the reach of the visitor newspaper 'Broadcaster' and interactive tools such as phone apps and TIC display touchscreens.</li> <li>• Increase walking and cycling route information available on third party apps and the Visit the Broads website; refresh the Broads by Bike booklet and online resource.</li> </ul>	<b>BA, VtB</b>	<p>Broadcaster distribution min. 95,000 p.a.</p> <p>Broads by Bike refresh by March 2026</p> <p>Maximize VtB app downloads to provide 10% growth per year</p>	<p>Broadcaster print and distribution</p> <p>VtB website and app tracking – downloads and usage</p> <p>Broads by Bike booklet in print and online</p>

<b>Ref</b>	<b>Key actions</b>	<b>Lead/desired partners</b>	<b>Targets and timescales</b>	<b>Progress monitoring</b>
8.4	Curate and promote bookable events, itineraries and packages, including Broads Experiences, for activities such as wildlife watching, arts and cultural heritage, and active health and wellbeing.	<b>BA, VtB, District and County Councils, VEE</b>	Broads NPE collection reviewed and expanded	VtB Broads Experiences website pages
8.5	Continue to explore options for additional Information Centre presence in Norwich, incorporating the Broads National Park	<b>Norwich City Council, Norwich BID, Forum Trust, BA</b>	N/A	

## 5. Linked guiding strategies

As we note in Section 1, the Broads Recreation and Tourism Strategy sits under the statutory Broads Plan and cross-relates to other guiding strategies produced by the BA. See full information on the [strategy pages of the Broads Authority website](#).

The [Broads Plan](#) is the statutory management plan for the Broads executive area. It sets out a long-term vision and strategic objectives to benefit the landscape, biodiversity, local communities and visitors. As a high-level overarching plan, it draws together and guides a wide range of plans, programmes and policies relevant to the area. The current Plan covers the period 2022 to 2027.

The [Broads Integrated Access Strategy](#) works in tandem with the Broads Recreation and Tourism Strategy. The BA plans to adopt the latest strategy in 2024. It identifies projects and programmes to maintain and improve the Broads' physical access network on and between land and water, linked to visitor facilities and sustainable transport provision.

The [Waterways Management Strategy](#) gives an overview of the challenges of managing the Broads waterways, and prioritises maintenance requirements and programmes.

The [Broads Education Strategy](#) sets out educational and outreach actions to help school children and young people, including those from disadvantaged and under-represented groups, to connect with and be inspired by the Broads National Park.

The [Broads Volunteer Strategy](#) aims to offer 'hands on' opportunities for local people, including those from disadvantaged and underrepresented groups, to experience the Broads and play an active part in its practical management.

The [Broads Biodiversity and Water Strategy](#) (BBWS) focuses on priority actions for the BA as a lead or joint delivery partner, and key projects led by other organisations working in the Broads. In line with the national legislative framework for nature recovery set out under the Environment Act 2021, and the Government's '30x30' commitment to nature recovery, the BA is preparing a **Broads Nature Recovery Strategy**. This is due to be adopted by the end of 2024, and will replace the BBWS.

## 6. Key partners

The BA works with a wide range of organisations, groups, businesses and the wider community to deliver this strategy. We note our key partners below.

- [Visit the Broads](#) is the official Destination Management Organisation (DMO) for the Broads National Park. It provides a single voice to promote and support sustainable tourism and leisure businesses in and around the Broads National Park.
- [Visit East of England](#): Visit East Anglia is consumer and business focused and brings a unified voice for tourism in the region under the Visit East of England banner. It works to develop the year-round visitor economy, make tourism and hospitality a career for life, make the visitor offer accessible to the world, fill more bed nights, and develop and share

industry data. Visit East Anglia Ltd also operates [www.visitnorfolk.co.uk](http://www.visitnorfolk.co.uk) and [www.visitsuffolk.com](http://www.visitsuffolk.com).

- The [Broads Trust](#) manages the Love the Broads visitor giving scheme. It also manages the Broads Discovery Hubs, a network of visitor information points.
- The [Broadland Futures Initiative](#) is a partnership for future flood risk management in the Broadland area. Its main goal is to agree a framework for future flood risk management that better copes with our changing climate and rising sea level.
- The [Broads Society](#) members share a common purpose in securing a sustainable future for the Broads as a unique and protected landscape in which heritage, leisure, tourism and the local economy can thrive in harmony with the natural environment, bringing benefits to everyone, now and in the future.
- The **Broads Biodiversity Partnership** is a network of organisations, businesses and individuals working together to discuss, coordinate and deliver work for habitat and species enhancement, and helping people to enjoy the natural environment.

*(End of draft document)*



# Broads Authority

26 July 2024

Agenda item number 14

## Endorsing East Suffolk Healthy Environments Supplementary Planning document

Report by Planning Policy Officer

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### Purpose

East Suffolk Council has produced a Healthy Environments Supplementary Planning Document (SPD). It contains guidance and information relating to open space provision. The Local Plan for the Broads defers to/has regard to the policies and standards of our districts. It is therefore prudent to endorse this SPD so the Authority is able to use it as required.

### Recommended decision

To endorse the East Suffolk Healthy Environments SPD.

---

## 1. Introduction

- 1.1. The Healthy Environments SPD provides guidance on a range of topics including the planning and design of the following provision for all ages and abilities and to increase inclusivity: green open spaces, play provision, sustainable drainage (SuDS) schemes, landscaping, Suitable Alternative Natural Green Space (SANG), active travel infrastructure, streets (via Suffolk Design: Streets Guide), homes, school sites, employment sites, centres, and community facilities.
- 1.2. On adoption the Healthy Environments SPD will be a material consideration in the determination of applications for planning permission and listed building consent. An SPD cannot create new or amend existing planning policies nor can it prescribe that particular areas of land be developed for particular uses; this is the role of the Local Plans and Neighbourhood Plans.
- 1.3. Whilst produced by East Suffolk Council, primarily with their Local Plans in mind, Members will be aware that we defer to/have regard to the policies and standards of our districts councils in relation to such issues as affordable housing, open space and retail. As this SPD covers open space (including the quantity and type of open space requirements for new development), it is therefore of relevance to the Broads Authority and it is prudent to endorse the SPD. We have done similar to the East Suffolk Affordable Housing SPD and Great Yarmouth Open Space SPD.

- 1.4. The document has been prepared in accordance with the Town and Country Planning (Local Planning) (England) Regulations 2012 (as amended) and the Planning and Compulsory Purchase Act 2004.
- 1.5. The Town and Country Planning (Local Plans) (England) Regulations 2012 (as amended) require the Council to undertake consultation to inform the production of the Healthy Environments SPD and also, as a minimum, requires that the draft document is published for four weeks and that during that time it is available on the Council's website and that hard copies are available for inspection in the Council's offices.
- 1.6. The Council's approach to engagement in the preparation of SPDs is set out in the Statement of Community Involvement. The Council engages in two rounds of consultation with external stakeholders, and the public. The consultations were advertised on the Council's website, through social media posts and the draft consultation was advertised via a Press release. Consultation documents were available on the Council's website, in libraries and at the Council's Customer Service Centres.
- 1.7. The first consultation was an initial consultation to inform the scope and content of the Healthy Environments SPD. The initial consultation was carried out between 26 September 2022 to 7 November 2022. The second consultation was on the Draft Healthy Environments SPD and the consultation ran from 15 November 2023 until 10 January 2024.
- 1.8. The SPD was presented at the Planning Committee on 19 July 2024 and the outcome will be reported verbally at this Authority meeting.
- 1.9. The SPD was adopted by East Suffolk Council on 4 June 2024.
- 1.10. The appendices include the various documents produced to support the SPD. The SPD itself is at Appendix A and can be found here: [Healthy Environment SPD for endorsement](#).

Author: Natalie Beal

Date of report: 14 June 2024

Appendix 1 – [Healthy Environment SPD for endorsement](#)

Appendix 2 – [Consultation Statement](#)

Appendix 3 – [Equality Impact Assessment](#)

Appendix 4 – [Strategic Environmental Assessment Screening](#)

Appendix 5 - [Habitats Regulations Assessment Screening Statement](#)

# Broads Authority

26 July 2024

Agenda item number 15

## Thorpe St Andrew Neighbourhood Plan Adoption

Report by Planning Policy Officer

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### Purpose

The Thorpe St Andrew Neighbourhood Plan has been examined and subsequently subject to a referendum on 2 May 2024. The Plan is now ready to be made/adopted.

### Recommended decision

It is recommended that the Thorpe St Andrew Neighbourhood Plan be made/adopted.

---

## 1. Introduction

- 1.1. The submitted Thorpe St Andrew Neighbourhood Plan was approved for public consultation by the Broads Authority's Planning Committee in May 2023. This was followed by a statutory publication period between in summer 23, ending on 21 August 2023, in which the Plan and its supporting documents were available to the public and consultation bodies: [Thorpe St Andrew Neighbourhood Plan – Broadland \(southnorfolkandbroadland.gov.uk\)](https://southnorfolkandbroadland.gov.uk/thorpe-st-andrew-neighbourhood-plan-broadland).
- 1.2. During the publication period, representations were received from many different organisations/individuals. The representations may be viewed, together with the late representations: [Thorpe St Andrew NP Reg 16 Consultee Response Summaries \(southnorfolkandbroadland.gov.uk\)](https://southnorfolkandbroadland.gov.uk/thorpe-st-andrew-np-reg-16-consultee-response-summaries).
- 1.3. These representations were submitted, along with the Neighbourhood Plan and supporting information, to the independent Examiner, Andrew Ashcroft. The examination was conducted via written representations during the end of 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 Thorpe St Andrew 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 Thorpe St Andrew.

## 3. Referendum

- 3.1. The referendum for the Thorpe St Andrew Neighbourhood Plan was held on Thursday 2 May 2024. The results were: 87% vote in favour; 24.7% turnout.

## 4. Planning Committee

- 4.1. At June 2024 Planning Committee, the Thorpe St Andrew Neighbourhood Plan was recommended for adoption/being made.

## 5. Next steps

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

Author: Natalie Beal

Date of report: 13 June 2024

# Broads Authority

26 July 2024

Agenda item number 16

## Local validation list- update for Biodiversity Net Gain

Report by Planning Consultant

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### Purpose

Proposals to amend the Local Validation List (LVL) for planning applications to require additional information on Biodiversity Net Gain (BNG) have been the subject of consultation, with no objections received. The Planning Committee supports the amendment of the LVL.

### Recommended decision

Approve the proposed amendments to the Local Validation List.

---

## 1. Introduction

- 1.1. The Environment Act 2021 provides the UK's post-Brexit framework of environmental protection and sets new binding targets aimed at improving nature, including halting the decline in species and the protection of 30% of our land and sea for nature by 2030.
- 1.2. Land use is a significant contributor to the loss of biodiversity. The Environment Act addresses this by introducing a statutory requirement for development<sup>1</sup> to provide a net improvement to the environment by mandating a 10% Biodiversity Net Gain (BNG) through the planning system.

## 2. Delivering Biodiversity Net Gain

- 2.1. All applications that are 'in scope' for BNG must now provide baseline information on the existing biodiversity value of the site. This is done in the form of a completed statutory Metric, which provides a baseline biodiversity 'value' for the site, enabling a calculation of the required BNG to be made. There is, however, no statutory requirement for the applicant to demonstrate at the application stage how the required BNG will be provided, with the submission of this information deferred to later in the process.

---

<sup>1</sup> The following development types are exempt from mandatory BNG: Householder applications, de minimus development, certain self-builds, sites for development for the purpose of delivering BNG, development covered by permitted development rights, Crown development and High Speed Rail.

- 2.2. This deferral creates uncertainty around the BNG outcomes, so there is provision in the legislation for a Local Planning Authority (LPA) to require the submission of this information at the application stage through their Local Validation List (LVL). The LVL sets out what information an LPA requires to support a planning application, in addition to the national requirement.
- 2.3. A [report](#) was presented to the 1 March 2024 meeting of the Planning Committee, recommending that the LVL be amended to require additional information at the planning application stage on how BNG was to be provided. This was agreed by Members.
- 2.4. The proposed amendments to the LVL were the subject of consultation for an eight-week period from 25 March to 17 May 2024. No objections or specific comments about the proposed changes were received. A [report](#) was presented to the 21 June 2024 meeting of the Planning Committee, recommending that the proposed changes to the LVL be progressed. This was agreed by Members.
- 2.5. The proposed change to the LVL needs to be approved by the Broads Authority.

### 3. Conclusion and recommendation

- 3.1. As part of the Broads Authority's delivery of BNG, it is considered appropriate to update the LVL to enable the LPA to require that planning applications include sufficient information to demonstrate how the mandatory BNG measures can be delivered. This will provide increased certainty of BNG outcomes for the LPA and ensure that environmental betterment is delivered.
- 3.2. It is recommended that the Broads Authority approve the proposed amendments.

Author: Cally Smith

Date of report: 21 June 2024

Background papers: none

# Broads Authority

26 July 2024

Agenda item number 17

## 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 2024/25 year.

### Recommended decision

To confirm the Broads Authority member appointments for the 2024/25 year to:

- i. the Navigation Committee; Planning Committee, Risk, Audit & Governance Committee; Standards Committee and the 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 appointment of new Secretary of State representatives (to replace Greg Munford and Bill Dickson who have both completed their term of office) has been delayed and consequently there are currently two vacancies. It is unlikely these vacancies will be filled in 2024/25 and will be rolled over to the DEFRA 2025/26 recruitment. However, we can welcome back Andrée Gee as the member from East Suffolk Council and congratulate both Stephen Bolt and Matt Shardlow on their reappointment for a second term.
- 1.2. At its [May](#) meeting the Authority appointed Peter Dixon and Alan Goodchild to the Authority's Board.
- 1.3. In accordance with the agreed procedure, members were invited to express their preferences, in advance of the annual meeting, for the committees and outside bodies on which they would like to serve. These preferences were reviewed by the Chairs' Group, taking into consideration the need for an appropriate balance of local authority and Secretary of State appointees, and enough members, on each committee and outside body, and to minimise the potential for conflicts of interest.

## 2. Appointments to committees

- 2.1. Table 1 sets out the recommendations of the Chairs' Group for member appointments to the Authority's committees in 2024/25. Depending on the outcome of the appointment of Chair, some of these recommendations may need to be reviewed at the meeting.

**Table 1**

Recommended member appointments to committees – 2024/25

Committee	Members
<p><b>Navigation Committee</b> 5 BA members and 8 co-opted members</p>	<p><b>BA members</b> Harry Blathwayt Stephen Bolt Leslie Mogford Michael Scott VACANCY</p> <p><b>Co-opted members</b> Mark Collins Peter Dixon Alan Goodchild Bob Neate Remus Sawyerr Simon Sparrow Paul Thomas Daniel Thwaites</p>
<p><b>Planning Committee</b> At least 11 BA members</p>	<p>Harry Blathwayt Stephen Bolt Andrée Gee Tony Grayling James Harvey Martyn Hooton Tim Jickells Kevin Maguire Leslie Mogford Matt Shardlow Vic Thomson Melanie Vigo di Gallidoro Fran Whymark</p>



<b>Committee</b>	<b>Members</b>
<b>Risk, Audit and Governance Committee</b> At least 6 BA members, to include Chairs of BA and Navigation Committee	Chair of Broads Authority Chair of Navigation Committee (Alan Goodchild) Tony Grayling Paul Hayden Tristram Hilborn Sian Limpenny Kevin Maguire Michael Scott Matthew Shardlow
<b>Standards Committee</b> 7 members (Chair of the Authority ineligible)	Harry Blathwayt Stephen Bolt Peter Dixon Paul Hayden Tim Jickells Kevin Maguire Michael Scott
<b>Broads Local Access Forum</b> 2 BA members	Harry Blathwayt Peter Dixon

### 3. Appointments to outside bodies

- 3.1. Table 2 sets out the recommendations of the Chairs’ Group for member appointments to outside bodies for 2024/25. Appointments to Whitlingham Charitable Trust were made by the [Authority in July](#) last year, for a period of three years.
- 3.2. Members are recommended to read the [Guidance for Authority members appointed to outside bodies](#) on how best to manage potential conflicts of interest when appointed to an outside body.
- 3.3. Members are also reminded of the decision made by the Authority at its meeting on [30 April 2021](#), when it was agreed that the most appropriate way for members to report on their activities of the outside bodies to which they had been appointed was to submit a brief written report, once or twice a year and this would be included on the next Authority agenda. In addition to the report, it is expected that significant issues would be reported as and when they arise.

**Table 2** Recommended appointments to outside bodies

<b>Outside body</b>	<b>Appointments</b>
<b>Broadland Futures Initiative Elected Members Forum</b>	Matthew Shardlow Substitute – Tony Grayling

<b>Outside body</b>	<b>Appointments</b>
<b>How Hill Trust</b>	Tim Jickells
<b>Norfolk and Suffolk Broads Charitable Trust</b>	Paul Hayden Martyn Hooton
<b>Upper Thurne Working Group</b>	Harry Blathwayt Stephen Bolt
<b>Whitlingham Charitable Trust</b>	Matthew Bradbury Tracey Brown Anne Crotty David Diggins

## 4. Other appointments

- 4.1. The Authority's Chair represents the organisation at meetings of the 15 National Parks.
- 4.2. The Authority has a lead member for safety in line with the issue's critical importance and the requirements of the Port Marine Safety Code. The Chair of the Navigation Committee fulfils this role.
- 4.3. The Chair and Vice-Chair of the Planning Committee share the specific responsibilities as member appointees to the Greater Norwich Development Partnership, Norfolk Duty to Cooperate - Member Forum and Norfolk Strategic Framework.
- 4.4. 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 2024

Background papers: none

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

# Broads Authority

26 July 2024

Agenda item number 18

## Appointment of Independent Persons

Report by Senior Governance Officer

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### Purpose

This report seeks the Authority's approval to appoint two Independent Persons required under [Section 28\(7\)](#) of the Localism Act 2011, in accordance with the recommendation of the Standards Committee. The term of office for the current Independent Persons expires on the date of this meeting and new appointments are required.

### Recommended decision

- i. To appoint Charles Monteith and Hannah Brown as the Authority's Independent Persons for a four year term.
  - ii. To thank Christine Lee and Amanda Orchard for their services.
- 

## 1. Introduction

1.1. The Localism Act 2011 requires the Broads Authority to have arrangements in place for dealing with complaints of breaches of the Code of Conduct. The requirement is set out in Section 28 of the Act, which states:

(7) Arrangements put in place under subsection (6)(b) by a relevant authority must include provision for the appointment by the authority of at least one independent person-

(a) whose views are to be sought, and taken into account, by the authority before it makes its decision on an allegation that it has decided to investigate, and

(b) whose views may be sought—

(i) by the authority in relation to an allegation in circumstances not within paragraph (a),

(ii) by a member, or co-opted member, of the authority if that person's behaviour is the subject of an allegation, and

(iii) by a member, or co-opted member, of a parish council if that person's behaviour is the subject of an allegation and the authority is the parish council's principal authority.

- 1.2. Although the Act requires the appointment of at least one Independent Person (IP), it is recommended and good practice to appoint two IPs. The first appointments for the Authority were made in 2012.
- 1.3. In 2021, the Authority reappointed Christine Lee and appointed a new IP, Amanda Orchard, with both terms ending on 26 July 2024.
- 1.4. The Act states that a person is not independent if they are, or have been during the previous five years, a member or co-opted member of the Authority, or they are a relative of such a member.

## 2. Appointment of Independent Persons

- 2.1. The recruitment of the IP is delegated to the Authority's Standards Committee. It recommends the appointments for approval by the Authority.
- 2.2. As [reported](#) at the last Authority meeting on 10 May 2024, no applications were received in response to the recruitment campaign. However, the liaison with colleagues at North Norfolk District Council has been successful. Both the IPs appointed by NNDC confirmed their interest in taking on the role of IP for the Broads Authority. It is worth noting that it is common practice for an IP to act for more than one authority. Consequently, a meeting of the Standards Committee was convened to consider the candidates' knowledge and experience and assess this against the requirements for the Authority's IP.
- 2.3. At its meeting on 21 June the Standards Committee recommended that both Charles Monteith and Hannah Brown be appointed for a four year term.

## 3. Financial implications

- 3.1. The role has an allowance comparable with NNDC (£25 per hour) plus travel and subsistence. This is not a retainer but is paid on an "as required" basis.

## 4. Risk implications

- 4.1. The Authority has a legal duty to appoint an Independent Person and would be unable to perform its statutory duties relating to the Code of Conduct without appointing at least one IP. Any subject member who is subject to a Code of Conduct complaint or investigation has a statutory right to consult with the IP. If that is not possible, because there is no IP, the Authority is at risk of challenge.

## 5. Conclusion

- 5.1. Members are asked to recommend the appointment of Charles Monteith and Hannah Brown as the Authority's Independent Persons until the annual meeting in 2028 (or for such period which the Authority considers appropriate).

- 5.2. If appointed, it is suggested that both Charles and Hannah be invited to attend the next meeting of the Standards Committee and any other events appropriate to their role.
- 5.3. Members are also recommended to record the Authority's thanks to the outgoing IPs for their services to the Authority over the past years.

Author: Sara Utting

Date of report: 02 July 2024

Background papers: none

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

# Broads Authority

26 July 2024

Agenda item number 20

## Broads Local Access Forum annual report 2023 /2024

Report by Waterways and Recreation Officer

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### Purpose

This report summarises the work of the Broads Local Access Forum (BLAF) during 2023/2024.

### Broads Plan context

Theme E: Promoting understand and enjoyment.

### Recommended decision

To note the Broads Local Access Forum annual report 2023/24 and to be aware of the activity that BLAF has been engaged in over the past year.

---

## 1. Introduction

1.1. The statutory purpose of 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 need of land management
- The conservation of the natural beauty of the area
- The management and maintenance of the 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.

1.2. 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.

## 2. What has happened during the year 2023/24

2.1. The Forum delivered its purpose in several ways between April 2023 and March 2024.

The Forum:

- i. met four times between April 2023 and March 2024 - three online and one in person at Hoveton Village Hall. Three of these meetings were quorate meetings, having 7 or more members present;
- ii. reviewed and commented on draft stages of the Integrated Access Strategy. The strategy then went on to be adopted by the Broads Authority. [Integrated Access Strategy 2023](#);
- iii. worked with Norfolk County Council and Suffolk County Council to identify “Paths Lost to the River” so that we can have a better understanding of how climate change is being tackled on the Broads and to make sure that the importance of access is not forgotten. Coastal paths have specific legislation relating to rerouting due to erosion, but riverside paths do not;
- iv. placed continued pressure on the Broads Authority to not lose sight of the importance of water quality monitoring on the Broads, particularly around bacteriological risks to human health. It is important for access to the Broads that there is bathing water quality water in the waterways for the health of those wishing to access the water swimming or using small craft. They also had a presentation, and question and answer session with Richard Cooper from University of East Anglia on “Water Quality Monitoring in the Broads”;
- v. supported parishes in Potter Heigham and Somerton in their quest for pedestrianisation of bridges and reinstatement of footpaths;
- vi. provided representation at the Norfolk Local Access Forum. Representation in the form of the BLAF Chair or a Broads Authority member of staff, and guidance relating to Broads executive area consultations and topics arisen in BLAF meetings; and
- vii. received reports from Broads Authority officers relating to projects in the Broads executive area.

## 3. Advising the Broads Authority and other bodies

3.1. The Chair has sent a letter to the Director of Strategic Services at the Broads Authority to share the views of the Forum relating to water quality testing, believing that the Broads Authority should be putting more pressure on the Environment Agency to carry out water quality testing on the Broads.

- 3.2. The issue of Paths Lost to the River was escalated to the Norfolk Local Access Forum to add raise additional awareness on this issue.

## 4. Working in Partnership

- 4.1. The Forum worked in partnership with:

- Norfolk County Council
- Norfolk Local Access Forum
- University of East Anglia
- Environment Agency

- 4.2. Observers and advisors to the Forum:

- Richard Cooper, University of East Anglia
- Andrew Walters, Broads Authority
- Ruth Bradshaw, Campaign for National Parks
- Andrew Farrell, Water Mills and Marshes
- Matt Hayward, Walking and Cycling project at Norfolk County Council
- Andrew Hollis, Active Travel at Norfolk County Council
- Ken Hawkins, Norfolk LAF
- Dan Hoare, Broads Authority
- Jo Thompson, Broads Authority,
- Kylie Moos, Broads Authority
- Duncan Holmes – Broads Society

## 5. Who makes up the Broads Local Access Forum

- 5.1. **Chair: Keith Bacon** – Catfield

Representing archaeology and landscape heritage

**Richard Atkins** – Surlingham

Representing paddle sports and walking

**Harry Blathwayt** – Ludham

Representing the Broads Authority

**Christine Cane** – Wymondham

Representing equestrian riding and driving



**Peter Dixon** – Hickling  
Representing the Broads Authority

**Geoff Doggett** – Harleston  
**Joined September 2023**  
Representing waterborne recreation and nature conservation

**Tony Gibbons** – Sprowston  
Representing angling

**Tim Harris** – Catfield  
Representing nature conservation, archaeology, and landscape heritage

**Alison Holden-Standley** – Sea Palling  
Representing people with disabilities and access for all

**Duncan Holmes** – Salhouse  
**Joined August 2023**  
Representing waterborne recreation and angling

**Kate Leonard** – Norwich  
**Joined August 2023**  
Representing walking and waterborne recreation

**David Lilley** – Oulton Broad  
**Joined August 2023**  
Representing angling and walking

**Peter Mason** – Catfield  
Representing Walking, tourism and local business

**Joe Mitchell** – Catfield  
**Joined August 2023**  
Representing Landowners and Managers, and nature conservation

**Steve Read** – Oulton Broad  
Representing walking and waterborne recreational users

**Deborah Wicks** – Norwich  
Representing people with disabilities, access for all and educational establishments

**Christopher Yardley** – Ingworth  
Representing waterborne recreational users and nature conservation.

5.2. At the August 2023 meeting the Chair was reappointed unanimously.

Author: Jo Thompson

Date of report: 05 July 2024

Background reports: Integrated Access Strategy 2023

# Integrated Access Strategy for the Broads

February 2024

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

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

Jo Thompson (Waterways & Recreation Officer)

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

# 1. Executive Summary

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

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

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

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

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

## 2. Introduction

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

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

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

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

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

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

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

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

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

### 3. Scope

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

**Table 1. Access types by category**

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

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

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



## 4. Principles

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

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

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

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

## 5. Land-based access – aims

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

## 6. Land-to-water access – aims

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

## 7. Mooring and demasting provision – aims

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

## 8. Objectives

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

**Table 2. Land-based access objectives**

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

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

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



**Table 3. Land-to-water based access objectives**

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

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

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

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

**Table 4. Mooring and demasting provision objectives**

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

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

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

## 9. Reporting and Communicating Progress

### 9.1 Reporting Process

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

### 9.2 Operational Updates

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

### 9.3 Review of three-year action plan

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



## 10. Appendix

### Associated strategies and Plans

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

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

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

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

2019 Landscapes Review of National Parks & AONB's [Landscapes review: National Parks and AONBs - GOV.UK \(www.gov.uk\)](https://www.gov.uk/landscapes-review)

### Progress Reporting on the Integrated Access Strategy

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

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

### Key partners for engagement and strategic delivery:

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

# Broads Authority

26 July 2024

Agenda item number 19

## Report on outside bodies- Whitlingham Charitable Trust 2023/24

Report by Matthew Bradbury

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### Purpose

To update the Authority on the activity of the BA appointed Trustees of Whitlingham Charitable Trust and the strategic priorities relating to the Environmental, Social and Economic Impact of Whitlingham Country Park.

### Broads Plan context

Theme E: Promoting understanding and enjoyment

Theme F: Connecting and inspiring communities

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## 1. Introduction

1.1. As per the Articles of the Whitlingham Charitable Trust (BA being a Member), in 2023, the Authority has appointed four Trustees to the Board of the charity – all of whom must act in the best interests of the Trust.

1.2. The Trustees are Anne Crotty; Tracey Brown; David Diggins and Matthew Bradbury.

1.3. In the last year, the Board of the Trust has been active in seeking improvements to the charitable impact and sustainability of the Trust and Whitlingham Country Park, over which it holds a 99 year lease.

## 2. Review of 2023/24

2.1. In 2023/24, the priorities of the Trust (and therefore our involvement in its governance) have been:

- i. **Improving the facilities of the park** - Including the installation on Changing Places toilets, resurfacing of paths and the management of water level infrastructure
- ii. **Promote and deliver partnerships and programmes that improve Health and Wellbeing** – Including safe opportunities for exercise (improved facilities), cultural events – activities included outdoor cinema, open farm Sunday etc.

- iii. **Developing volunteering and education** – WCP has a growing number of regular volunteers and has been involved in work experience and internships.
- iv. **Enhancing habitats enabling nature to flourish** – The Trust is continually improving habitats and its carbon footprint. The installation of renewable energy (solar) is a priority and working with climate change (mainly the weather and water levels) remains a challenge. The team hope to receive a Green Flag award for the park in 2024.
- v. **Working with partners** – The relationships with the Arminghall Settlement, Broads Authority, Norwich City Council, South Norfolk Council, our tenants and a large number of on-site and off-site organisations and individuals remain key to the success of the park and the Trust.
- vi. **Developing a sustainable operating model** - In addition to parking, rental income and investment income – the Café has been taken ‘in-hand’ and through much hard work and capital improvements, is operating successfully through a subsidiary, providing gift aided income to the Trust. Resources are in place to develop fundraising with some notable early success. The events programme is developing and income generating partnerships are being built.
- vii. **Developing the team** – The team has grown with the addition of a Fundraising and Development Officer and subject to affordability, more resources are planned.

### 3. Financial implications

- 3.1. There are no direct financial implications for the Authority and the Trust is in good financial health with a clear strategy and priorities.

### 4. Risk implications

- 4.1. None.

### 5. Conclusion

- 5.1. The appointment of the four Trustees has worked well. We all have different, but relevant skills and experience to bring to the Trust and we hope that our involvement and interest brings value to the impact that the organisation and Whitlingham Country Park offers to the city, the community and to visitors. Indeed, we have all enjoyed our role in supporting such an important asset for the city and the ‘National Park’.

Author: Matthew Bradbury – on behalf of Anne, Tracey and David

Date of report: 04 July 2024

Background papers: None

[Broads Plan](#) strategic objectives: Themes E and F