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## SCHEDULES

### SCHEDULE 7

#### AMENDMENTS TO THE NORFOLK AND SUFFOLK BROADS ACT 1988

8 Amend section 17 (accounts and auditing) on the appointed day as follows—

(1) For subsection (2) substitute the following—

“(2) The Authority shall keep proper records of its finances.”.

(2) Omit subsections (3) and (4).

(3) For subsections (5) to (9) substitute—

“(5) The Authority shall prepare a report as soon as reasonably possible after the end of each financial year describing the navigation income received by it and the navigation expenditure incurred by it in that year.

(6) It shall be the duty of the Authority to secure that taking one financial year with another navigation expenditure is equal to navigation income.

(7) Monies held in the navigation revenue account immediately before the appointed day fixed for the purposes of paragraph 8 of Schedule 7 to the 2009 Act (together with any interest properly attributable to those monies) shall as from that day only be applied as navigation expenditure.

(8) In this section—

“the navigation revenue account” means the navigation account kept in accordance with this section as originally enacted;

“navigation expenditure” means—

- (a) the expenditure which the Authority incurs in respect of its functions under Part II of this Act and under the 2009 Act;
- (b) expenditure incurred in respect of the provision of moorings; and
- (c) expenditure incurred in relation to adjacent waters under section 10(2A) of this Act,

but for the purposes of this section expenditure incurred wholly or mainly in connection with conserving the natural beauty, wildlife or cultural heritage of any area, including expenditure on dredging wholly or mainly for conserving those things, shall not be classified as navigation expenditure unless in the case of expenditure incurred wholly or mainly in connection with conserving the cultural heritage of any area it is incurred for the purpose of maintaining, improving, facilitating or promoting the public right of navigation;

“navigation income” means—

- (a) the charges which the Authority makes in the discharge of its functions under Part II of this Act and the 2009 Act;

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- (b) the charges which the Authority makes under section 26 of the Harbours Act 1964 (including tolls in respect of adjacent waters);
  - (c) any other income attributable to the functions of the Authority under the above provisions, or accruing to it in respect of moorings;
  - (d) any interest properly attributable to navigation income;
  - (e) any grant made to the Authority specifically for purposes for which navigation expenditure can be incurred.
- (9) For the avoidance of doubt expenditure incurred and income received in respect of Mutford Lock shall be regarded as navigation expenditure and navigation income respectively.
- (10) The Authority may apply navigation income for the purposes of carrying out to adjacent waters works of maintenance or improvement which are intended to facilitate the use of those waters for the purposes of navigation by persons other than the occupier of, or the owner of any interest in, the land upon which the waters are situated.
- (11) For the purposes of subsection (10) above members of a club or other association which occupies land upon which adjacent waters are situated shall be deemed not to be occupiers of the land.”.