



Broads
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2017**

Kettlewell House
Austin Fields Industrial Estate
Kings Lynn
Norfolk
PE30 1PH

NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with the Financial Reporting Standard for Smaller Entities 2008 (FRSSE) issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and has prepared an Annual Return which all Category 2 Authorities are required to do, in accordance with Regulation 11 of the Accounts and Audit Regulations 2015 based on these Accounts. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 4 of the Guidance published by the Association of Drainage Authorities on 30 March 2017. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

2 ACCOUNTING CONCEPTS

These accounts have been prepared in accordance with the following accounting concepts:

Going Concern
Prudence
Accruals

3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Most assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
- (ii) All fixed Assets are valued on the following basis:

Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:

Non-specialised operational properties - existing use value

Specialised operational properties - depreciated replacement cost

Vehicles, plant and equipment are included at cost less depreciation

For the purposes of Box 9 in Section 2 of the audited Annual Return, Fixed Assets are recorded at Net Book Value.
- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method.
- (v) The useful lives of the various assets held on the Fixed Asset Register are as follows:

NOTE ACCOUNTING POLICIES

Motor Vehicles and Equipment: 3 years
 Excavators and Tractors: 5 years
 Specialist Plant and Equipment: <= 10 years
 Fixed Pumping Plant: 20 years
 Land: not depreciated
 Pumping Stations: 10 years
 Buildings: 50 years

4 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost or net realisable value.

5 GOVERNMENT GRANTS AND SUBSIDIES

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis.

6 PENSIONS

- (i) The Board participates in the Local Government Pension Scheme, a defined benefit scheme operated by Norfolk County Council. The Board has paid a contribution of 21% on employees pensionable pay into the pension fund for 2016/17.
- (ii) The expected cost of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure Account in order to spread the cost over the service lives of employees in the scheme. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.
- (iii) The Board's pension liability has been calculated by the fund actuary as set out in the accompanying report entitled: 'Actuarial Valuation as at 31 March 2017 for FRS17 Purposes'.

7 TAXATION

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the Income and Expenditure Account only to the extent that it is irrecoverable.

8 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

- (i) There are no material exceptional or extraordinary items to disclose in the Accounts.
- (ii) Profits or losses on the disposal of fixed assets are shown separately on the face of the Income and Expenditure Account prior to the Operating Net Surplus/(Deficit).

9 INCOME RECOGNITION

Income is recognised at the time of invoicing. In the case of Drainage Rates this is on the 1st April annually.

10 FINANCE LEASES

There are no longer any Finance Leases held on any items of plant/equipment.

NOTE ACCOUNTING POLICIES**11 RESERVES**

The Board holds Reserves as itemised below. The adequacy of these Reserves is reviewed by the Board annually. The purpose of these Reserves can be noted in the Board's Capital Financing and Reserves Policy:

https://www.wlma.org.uk/uploads/BIDB_Capital_Financing_and_Reserves_Policy.pdf

This policy is reviewed by the Board triennially.

- (i) **General Reserve**
- (ii) **Development Reserve**
- (iii) **Plant Reserve**
- (iv) **Capital Works Reserve**
- (v) **Revaluation Reserve**
- (vi) **Pension Reserve**

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Pojected Out-Turn £	Projected Variance £
<u>Income:</u>							
	Occupiers Drainage Rates	265,123	265,123	0	265,123	265,123	0
1	Special Levies issued by the Board	610,659	610,659	0	610,659	610,659	0
	Grants Applied	741,491	118,638	-622,853	741,491	118,638	-622,853
	Rental Income	1,000	936	-64	1,000	936	-64
2	Highland Water Contributions	241,239	172,495	-68,744	241,239	172,495	-68,744
3	Income from Rechargeable Works	1,230	187,267	186,037	1,230	187,267	186,037
	Develepment Contributions	0	0	0	0	0	0
	Investment Interest	2,550	5,640	3,090	2,550	5,640	3,090
4	Other Income	66,178	127,047	60,869	66,178	127,047	60,869
Total Income		£1,929,470	£1,487,805	-£441,665	£1,929,470	£1,487,805	-£441,665
<u>Less Expenditure:</u>							
6	Capital Works	849,491	128,525	720,966	849,491	128,525	720,966
7	Environment Agency Precept	151,184	151,184	0	151,184	151,184	0
8	Maintenance Works	903,721	790,067	113,654	903,721	790,067	113,654
	Development Expenditure	0	0	0	0	0	0
	Interest Payments	0	299	-299	0	299	-299
9	Administration Charges	131,373	143,026	-11,653	131,373	143,026	-11,653
3	Cost of Rechargeable Works	0	166,070	-166,070	0	166,070	-166,070
5	Net Deficit/(Surplus) on Operating Accounts	0	18,679	-18,679	0	18,679	-18,679
Total Expenditure		£2,035,769	£1,397,851	£637,919	£2,035,769	£1,397,851	£637,919
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
10	Net Surplus/(Deficit)	-£106,299	£89,953	£196,252	-£106,299	£89,953	£196,252

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Notes	Balance Sheet as at 31-3-2017	Opening Balance £	Movement This Year £	Closing Balance £
11	Fixed Assets:			
	Land and Buildings	193,427	21,956	215,383
	Plant and Equipment	167,181	246,535	413,716
	Pumping Stations	144,380	-36,095	108,285
	Shared Consortium Assets	0	0	0
		504,988	232,396	737,384
	Current Assets:			
12	Bank Account	237,079	-35,345	201,734
	Stock	900	3,157	4,057
13	Trade Debtors	5,000	8,558	13,558
14	Work in Progress	45,313	-42,873	2,440
15	Term Deposits	1,100,000	400,000	1,500,000
16,17	Drainage Rates and Special Levies Due	1,176	-1,110	66
18	Prepayments	0	0	0
	Prepayments to WMA	22,548	-13,113	9,435
	Accrued Interest	0	0	0
	VAT Due	33,181	1,319	34,500
		1,445,197	320,593	1,765,790
	Less Current Liabilities:			
	Trade Creditors	83,183	79,575	162,758
19	Grants Unapplied	130,900	428,462	559,362
	Accruals	3,269	8,442	11,711
	Payroll Controls	0	0	0
	Debtors paid in advance	10,000	-10,000	0
20	Loans due in less than one year	7,350	-7,350	0
		234,702	499,129	733,831
	Net Current Assets	1,210,495	-178,536	1,031,959
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	54,000	131,000	185,000
20	Loans due in more than one year	0	0	0
		54,000	131,000	185,000
	Net Assets	£1,661,483	-£77,140	£1,584,343
21	Reserves:			
	Earmarked			
22	General Reserve	1,003,625	100,065	1,103,690
23	Development Reserve	100,751	0	100,751
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	108,600	0	108,600
		1,518,803	100,065	1,618,868
	Non-Distributable			
25	Revaluation Reserve	196,680	-46,206	150,474
26	Pension Reserve	-54,000	-131,000	-185,000
		142,680	-177,206	-34,526
	Total Reserves	£1,661,483	-£77,140	£1,584,343

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Note Notes to the Accounts

- 1 Special Levies collected from constituent Billing Authorities were as follows:

	Y-T-D Budget	Y-T-D Actual
Broadland District Council	156,250	156,250
Great Yarmouth Borough Council	176,707	176,707
North Norfolk District Council	275,266	275,266
South Norfolk District Council	2,436	2,436
	610,659	610,659

- 2 The Highland Water Claim for 2016/17 is now due to be paid by the Environment Agency (EA) to the Board in September, following the changes made in 2015 to the timetable (previously the payment was made in two installments - one in May and one in December).

- 3 A profit of £21,197 has been made on Rechargeable Works.

- 4 Other Income for this year is made up as follows:

	Y-T-D Budget	Y-T-D Actual
Shared Income from WMA	64,228	123,458
Sundry Income	1,500	2,989
Summons Costs	450	600
	66,178	127,047

- 5 The Net Operating Deficit/(Surplus) for this year to date is made up as follows:

	Y-T-D Budget	Y-T-D Actual
Labour Operations Account	0	29,334
Mobile Plant Operations Account	0	-10,655
	0	18,679

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of Mobile Plant are shown in the Labour and Plant Operations Reports, which can be made available to members on request.

- 6 The gross cost and net cost of each capital scheme is detailed on the schedule of capital works and approved by the Board annually, which is managed by the Project Engineer and can be made available to Members on request.

- 7 The EA Precept due for 2016/17 is payable to the EA on 31 May and the other half is payable to them on 30 November.

- 8 The detailed maintenance operations in each sub catchment is approved by the Board annually and shown on the schedule of maintenance works, as managed by the Operations Manager, which can be made available to Members on request. Expenditure is analysed as follows:

	Y-T-D Budget	Y-T-D
Labour Charges	256,859	200,156
Pump Attendance	25,794	20,100
Plant Charges	74,435	58,004
Insurance	13,596	10,594
Out-sourced repairs and maintenance	186,775	145,543
Materials	3,528	2,749
Electricity	127,022	98,981
Telemetry	1,609	1,254
Plant Hire	404	315
Depreciation	0	0
Direct Works	690,022	537,696
Technical Support Staff Costs	195,229	236,823
Other Technical Support Costs	6,470	3,252
Biodiversity Action Plan Costs	12,000	12,296
Maintenance Works	903,721	790,067

- 9 Administration charges reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). Detailed expenditure is monitored by the Consortium Management Committee and the Board every three months:

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Note Notes to the Accounts

Administration Staff Costs	89,932	90,455
Other Administration Costs	39,241	50,577
Drainage Rates AV Increases/(Decreases)	0	52
Kettlewell House Depreciation	1,029	1,029
Sundry Expenses	421	170
Settlement Discount	750	743
Debtors written off	0	0
	131,373	143,026

- 10 At the time of preparing the Estimates, the Board planned to finance the estimated net deficit this year as follows:

	Budget
Development Reserve	0
Plant Reserve	0
General Reserve	-106,299
	-106,299

- 11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2016/17, which can be made available to members on request. Summarised movements are as follows:

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance as at 1-4-2016	208,190	235,112	412,722	856,024
(+) Additions	31,080	309,451	0	340,531
(-) Disposals	0	0	0	0
Closing Balance as at 31-3-2017	239,270	544,563	412,722	1,196,555
Depreciation				
Opening Balance as at 1-4-2016	14,763	67,931	268,342	351,036
(+) Depreciation Charge for year	9,125	62,915	36,095	108,135
(-) Accumulated depreciation written out on disposal	0	0	0	0
Closing Balance as at 31-3-2017	23,888	130,847	304,436	459,171
Net Book Value as at 31-03-2016	193,427	167,181	144,380	504,988
Net Book Value as at 31-3-2017	215,383	413,716	108,285	737,384

The Board also shares ownership of a proportion of the WMAs Shared Fixed Assets, which were last valued by Cruso & Wilkin Chartered Surveyors, as at 31 March 2012. Such assets have a Net Book Value of zero.

- 12 The Bank Account balance will be kept to a minimum following the decision to invest additional working balances on the short term money market. The Bank Account is reconciled as follows:

	2015/16	2016/17
Opening Balance as at 1-4-2016 b/fwd	-41,658	237,079
(+) Receipts	1,860,214	2,249,383
(-) Payments	-1,581,477	-2,284,727
(=) Closing Balance as at 31-3-2017 c/fwd	237,079	201,734
Balance on Statement as at 31-3-2017	245,596	146,280
Less: Unpresented Payments	-8,517	55,454
Add: Unpresented Receipts	0	0
Closing Balance as at 31-3-2017 c/fwd	237,079	201,734

- 13 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	13,558	6
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	0	0
	13,558	6

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Note Notes to the Accounts

>90 days		Amount	Inv.Date	Originator
N/A		N/A	N/A	N/A
		0		

14 Work In Progress (WIP) is currently made up of the following jobs:.

		Estimated Completion	Originator
REA003	345.00	On going	Ops Manager
RAN001	839.00	On going	Ops Manager
Gas Oil (ES and NR)	1,256.00	30.04.17	Finance Officer
	2,440.00		

15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest Bank plc	500,000	26/10/2016	26/10/2017	0.51%
National Counties Building Society	200,000	16/01/2017	18/04/2017	0.30%
Nottingham Building Society	500,000	31/01/2017	28/04/2017	0.33%
National Counties Building Society	300,000	15/02/2017	18/04/2017	0.25%
	1,500,000			

16 Special Levies are due to be paid by Constituent Councils in two halves on 1 May and 1 November every year.

17 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 14 Ratepayers that have not paid their Drainage Rates for 2016/17, as compared to 13 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2015/16	2016/17
Arrears b/fwd	5,777	1,176
Drainage Ratepayers	263,260	265,123
Special Levies for the year	606,370	610,659
Payments Received	-873,968	-876,929
Annual Value Decrease	-3,207	-3,992
Annual Value Increase	3,126	2,820
New Assessments	81	1,155
Irrecoverables and write offs	-777	-1,378
Summons Collection Costs	450	1,200
Special Levy Adjustment	51	0
Sundry adjustments	14	232
Arrears c/fwd	1,176	66

18 There are no current prepayments.

19 Grants Unapplied are those grants that we have received in advance of doing work on the following schemes:

	2015/16	2016/17
SCH02: Hickling Broad - Stubb Road (100%)	77	77
SCH04: Upton WLMP (100%)	1	1
SCH05: Calthorpe Broad (100%)	403	403
SCH10: Halvergate Marshes WLMA (100%)	177	7,177
SCH11: Sutton Ochre Improvement (100%)	10	0
SCH19: Damgate Marshes (100%)	69	69
SCH65: Halvergate Marshes Water Level Management Plan	0	246,752
SCH23: Shallam Dyke	2,730	2,721
SCH50: Parrots Feather: Norfolk County Council (100%)	2,448	2,448
SCH57: South Walsham GWP (100%)	40	40
SCH31: Brograve Study (100%)	63,426	54,102
SCH45: Hickling (100%)	26,505	26,505
SCH06: Stubb Mill Pump Replacement (45%)	4,186	4,185
SCH12: Muckfleet Survey & Options Appraisal	409	0
SCH13: Five Mile Pump Replacement (45%)	787	787
SCH14: Hermitage Pump/Structure Replacement (45%)	800	800
SCH15: Thurne Pumping Station (45%)	394	394
SCH27: Ludham Bridge	2,350	2,350
SCH60: Tunstall Pumping Station Emergency Works (45%)	2,684	2,684
SCH07: Potter Heigham Automatic Weedscreen	4,632	4,632

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Note Notes to the Accounts

SCH09: River Yare Pumping Station Improvement	2,477	2,477
SCH32: Eastfield Pumping Station Auto Weedscreen	2,066	2,066
SCH08: St Benet's Pumping Station	14,230	14,230
SCH66: Horsey Boat Dyke Culvert Emergency Works	0	0
SCH67: Horsey Boat Dyke Culvert Works FCERM7 Study	0	76,460
SCH69: Stokesby PS Bypass FCERM7 Study	0	40,000
SCH70: Tunstall PS Bypass FCERM7 Study	0	68,000
	130,900	559,362

20 Outstanding Public Works Loan is currently as follows:

<= 1 year

Loan Number 478101: Upton Dole Pumping Station (8.125%) 0.00 Last Payment Made: August 2016

21 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 27 January 2014. This policy is available for viewing on the Board's website.

22 Movements on the General Reserve are made up as follows:

	2015/16	2016/17
Opening Balance, as at 1-4-2016 b/fwd	860,754	1,003,625
Net Surplus/(Deficit) for the year	209,603	89,953
Net transfer (to)/from Development Reserve	7,368	0
Net transfer (to)/from Capital Works Reserve	-74,100	0
Revaluation Reserve adjustment	0	10,112
Closing Balance, as at 31-3-2017 c/fwd	1,003,625	1,103,690

23 The purpose of the Development Reserve is to reduce the impact on drainage rates from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve (earmarked to the sub catchment) and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to help fund improvement works that are necessary because of development. The Development Reserve is currently made up as follows:

	2015/16	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2016/17
Muckfleet and South Flegg (Former Sub District)	96,293	0	0	96,293
Middle Bure (Former Sub District)	4,458	0	0	4,458
	100,751	0	0	100,751

24 The Capital Works Reserve largely represents the committed cost of capital schemes that the Board has approved where suppliers have not actually invoiced for work, either due to slippage in the programme or other issues with the contract. The advantage to the Board of committing scheme costs at the time contracts are awarded is that grant aid can be claimed in advance of incurring the expenditure, and, the year end balance of the General Reserve does not fluctuate significantly. The Capital Works Reserve is currently made up as follows:

	2015/16	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2016/17
SCH27: Ludham Bridge Pumping Station Refurbishment	5,100	0	0	5,100
SCH60: Tunstall Pump Replacement (Emergency Works)	6,000	0	0	6,000
SCH32: Eastfield Weedscreen	6,500	0	0	6,500
Weedscreen Cleaner Panel - Stokesby & Mautby	13,000	0	0	13,000
Pumping Station Flap (up to 3)	12,000	0	0	12,000
Pumping Station Seals (up to 6)	36,000	0	0	36,000
Stokesby Main Drain Reprofiling	20,000	0	0	20,000
Wayford Mill Drain Bund	6,000	0	0	6,000
Ludham Bridge Boatyard - Making good old Pumping Station	4,000	0	0	4,000
	108,600	0	0	108,600

25 Movements on the Revaluation Reserve are made up as follows:

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Note Notes to the Accounts

	<u>2016/17</u>
Opening Balance, as at 1-4-2016 b/fwd	196,680
Less:	
Pumping Station Depreciation	<u>-46,206</u>
Closing Balance, as at 31-3-2017 c/fwd	150,474

26(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability, which has been calculated by the LGPS Fund Actuary as at 31 March 2017.

26(ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £1,827,000 as at 31 March 2017 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 1 February 2016.

27 Related Party Disclosures

(i) The Board is a full member of Anglia Farmers Ltd, an agricultural purchasing cooperative. Several members of the Board are also shareholders of this organisation. The Board made payments of £213,423.69 to this company upto 31/03/17.

(ii) The following Board members have performed pump attendant and maintenance duties at the Board's pumping stations during the year, for which they have received an allowance. Mr Harris received £7,742.40 from the Board for pump attendant duties and £3,195.00 for general maintenance, Mr Wharton received £420.00 from the Board for improvement works to access track Mautby pump and Mr Wright received £1,040.00 from the Board for pump attendant duties.

(iii) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2016.

(iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and the 2 Vice Chairmen of the Board. The Chairman received £3,500.00 Chairman's Allowance and £0.00 travelling expenses.

(v) The Board has paid B G Goose & Partners a sum of £12,718.72 for undertaking tractor & flail work upto 31/03/17. The Board's Operations Manager is a partner of this business.

(vi) The Board has paid Ben Goose £52,143.00 up to 31/03/17 for undertaking excavation and basket cutting work. The Board's Operations Manager is related to Ben Goose.

(vii) The Board has paid £1,277.57 to Chapman Farms Ltd during 2016/17 for renting space to house telemetry equipment at Thunderhill and for renting the land to house Somerton Auxilliary Pumping Station Kiosk. The Board member Mr J Chapman is a Director in this company.

(viii) The Board has paid £473 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns this land.

(ix) The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported at no cost to the Board by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2017.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2015/16	Actual 2016/17	Annual Estimate 2016/17 £	Variance (2016/17) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied
Environmental Improvement Schemes:														
SCH02	Hickling Broad - Stubb Road	IDB0025	100%	0.00	0.00	0	0	168,845.32	168,922.62	77.30	168,845.32	168,922.62	-77.30	0.00
SCH03	Upper Thurne Modelling	N/A	100%	0.00	0.00	0	0	9,100.00	8,333.33	-766.67	8,333.33	8,333.33	0.00	0.00
SCH04	Upton Improvement	IDB0024	100%	585.00	0.00	0	0	29,081.59	29,082.38	0.79	29,081.59	29,082.38	-0.79	0.00
SCH05	Calthorpe Broad	IDB0026	100%	0.00	0.00	0	0	65,694.52	66,098.14	403.62	65,694.52	66,097.94	-403.42	0.00
SCH10	Halvergate Marshes WLMP	IDB0286	100%	32,418.20	0.00	0	0	77,822.66	85,000.00	7,177.34	77,822.66	85,000.00	-7,177.34	0.00
SCH11	Sutton Ochre Improvement (Ant Broads & Marshes)	IDB0077	100%	104.00	833.75	50,000	49,166	20,949.12	20,125.00	-824.12	20,125.00	20,125.00	0.00	9.63
SCH17	Happisburgh Optimal Stabel Bay Reef Design Research	CLA (MS)	100%	0.00	0.00	0	0	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.00	0.00
SCH18	Catchment Officer (delivery of Environmental Improvement Schemes)	IDB0105, 0224	100%	0.00	0.00	0	0	67,479.50	45,000.00	-22,479.50	45,000.00	45,000.00	0.00	0.00
SCH19	Damgate	IDB0132	100%	0.00	0.00	0	0	32,781.17	32,850.00	68.83	32,781.17	32,850.00	-68.83	0.00
SCH20	Potter Heigham	IDB0102	100%	0.00	0.00	0	0	12,906.60	15,000.00	2,093.40	12,906.60	12,906.60	0.00	0.00
SCH21	Halvergate Phase 2 Study	IDB0123	100%	0.00	7,967.37	0	-7,967	46,854.65	35,000.00	-11,854.65	35,000.00	35,000.00	0.00	0.00
SCH22	Priory Meadows	IDB0133	100%	0.00	0.00	0	0	18,114.28	17,505.00	-609.28	17,505.00	17,505.00	0.00	0.00
SCH65	Halvergate Phase 2 Delivery	IDB0377	100%	0.00	44,168.72	601,491	557,322	44,168.72	2,047,246.98	2,003,078.26	44,168.72	290,921.00	-246,752.28	44,168.72
SCH23	Shallam Dyke	IDB0178	100%	0.00	8.32	0	-8	46,962.14	49,682.91	2,720.77	46,962.14	49,682.91	-2,720.77	8.32
SCH24	Broad Fen (East Ruston)	IDB0150	100%	0.00	0.00	0	0	23,384.15	21,109.00	-2,275.15	21,109.00	21,109.00	0.00	0.00
SCH30	Potter Heigham WLMP Implementation	IDB0199	100%	0.00	0.00	0	0	185,764.10	185,531.05	-233.05	185,531.05	185,531.05	0.00	0.00
SCH50	Parrots Feather: Norfolk County Council		100%	0.00	0.00	0	0	52.00	5,000.00	4,948.00	52.00	2,500.00	-2,448.00	0.00
SCH57	Defra South Walsham GWP	Defra 30720	100%	0.00	0.00	0	0	6,589.02	6,629.00	39.98	6,589.02	6,629.00	-39.98	0.00
SCH01	Somerton Catchment Water Management Review	IDB0235	100%	0.00	0.00	0	0	10,763.46	6,142.50	-4,620.96	6,142.50	6,142.50	0.00	0.00
SCH34	Eel Monitoring at Halvergate & Somerton WLMP Review	IDB0356	100%	10,000.00	0.00	0	0	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
	Eel Pass Options for High Priority Sites		100%	0.00	0.00	50,000	50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH31	Brograve Study	IDB0200	100%	0.00	0.00	0	0	37,000.00	37,000.00	0.00	37,000.00	37,000.00	0.00	0.00
SCH31	Brograve Study/Delivery	IDB0224	100%	11,288.50	9,322.87	0	-9,323	166,344.95	174,046.80	7,701.85	166,344.95	220,446.80	-54,101.85	9,322.87
SCH45	Hickling	IDB0225	100%	0.00	0.00	0	0	109,084.93	135,590.00	26,505.07	109,084.93	135,590.00	-26,505.07	0.00
SCH69	Stokesby PS Bypass FCERM 7 Study	IDB0393	100%	0.00	0.00	0	0	0.00	61,000.00	61,000.00	0.00	40,000.00	-40,000.00	0.00
SCH70	Tunstall PS Bypass FCERM 7 Study	IDB0394	100%	0.00	0.00	0	0	0.00	89,000.00	89,000.00	0.00	68,000.00	-68,000.00	0.00
				54,395.70	62,301.03	701,491	639,190	1,234,742.88	3,395,894.71	2,161,151.83	1,191,079.50	1,639,375.13	-448,295.63	53,509.54
Drainage and Flood Risk Management Schemes:														
SCH06	Stubb Mill Pump Replacement	IDB0049	45%	0.00	0.00	0	0	68,633.90	77,935.00	9,301.10	30,885.26	35,070.75	-4,185.49	0.00
SCH13	Five Mile Pump Replacement	IDB0089	45%	0.00	0.00	0	0	88,929.02	90,677.50	1,748.48	40,018.06	40,804.88	-786.82	0.00
SCH14	Hermitage Pump/Structure Replacement	IDB0087	45%	0.00	0.00	0	0	75,608.04	77,385.00	1,776.96	34,023.62	34,823.25	-799.63	0.00
SCH12	Muckfleet Survey & Options Appraisal	IDB0315	100%	32,139.26	3,276.61	0	-3,277	69,867.21	67,000.00	-2,867.21	67,000.00	67,000.00	0.00	409.40
SCH15	Thurne Pumping Station	IDB0088	45%	716.00	0.00	0	0	68,588.53	69,465.00	876.47	30,864.84	31,259.25	-394.41	0.00
SCH25	Health and Safety Improvements to Pumping Stations	IDB0131	45%	0.00	0.00	0	0	47,325.98	47,326.00	0.02	21,296.69	21,296.70	0.00	0.00
* SCH26	Repps Pumping Station Improvement	IDB0176	45%	0.00	0.00	0	0	92,071.08	85,965.00	-6,106.08	38,684.25	38,684.25	0.00	0.00
* SCH27	Ludham Bridge Pumping Station Refurbishment (instead of St Benet's)	IDB0177	45%	1,420.00	0.00	0	0	118,524.72	123,745.92	5,221.20	53,336.12	55,685.66	-2,349.54	0.00
SCH60	Tunstall Pumping Station Emergency Works	IDB0221	45%	0.00	0.00	0	0	14,014.59	19,980.00	5,965.41	6,306.57	8,991.00	-2,684.43	0.00
SCH58	Breydon Pumping Station	IDB0223	45%	0.00	0.00	0	0	44,150.00	40,980.00	-3,170.00	18,441.00	18,441.00	0.00	0.00
SCH59	Stokesby Pumping Station Emergency Works	IDB0222	45%	0.00	0.00	0	0	86,549.38	86,549.38	0.00	38,947.22	38,947.05	0.00	0.00
SCH07	Potter Heigham Automatic Weedscreen	IDB0257	54%	0.00	0.00	0	0	80,401.50	81,050.00	648.50	43,367.77	48,000.00	-4,632.23	0.00
SCH09	River Yare/Buckingham/Seven Mile Pumping Station Improvement	IDB0258	100%	4,500.00	0.00	0	0	58,872.56	61,350.00	2,477.44	58,872.56	61,350.00	-2,477.44	0.00
SCH32	Eastfield Pumping Station Auto Weedscreen	IDB0284	32%	0.00	0.00	0	0	80,431.78	86,834.00	6,402.22	25,960.16	28,026.00	-2,065.84	0.00
SCH33	Tonnage Bridge Pumping Station Auto Weedscreen	IDB0285	43%	27,271.94	0.00	0	0	113,411.72	89,732.50	-23,679.22	38,185.67	38,186.00	-0.33	0.00
SCH16	Brograve Catchment Replacement of Bridges			0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Hickling Drainage Improvements		100%	0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Chapelfield		100%	0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Repps Pumping Station - Drain re-alignment		100%	0.00	0.00	30,000	30,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Martham Boat Dyke Culvert			0.00	0.00	10,000	10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Management of EA Acle Landscaping & Acle Pump			0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Cantley Pumping Station Improvement		45%	0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Martham Boat Dyke Trunk Replacements		45%	0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH08	St Benet's Pumping Station Weedscreen/Improvement	IDB0256	100%	0.00	0.00	0	0	83,435.10	69,205.00	-14,230.10	69,205.00	83,435.00	-14,230.00	0.00
SCH66	Horsey Boat Dyke Culvert Emergency Works	IDB0379e	100%	0.00	64,718.78	0	-64,719	64,718.78	84,186.59	19,467.81	64,718.78	64,718.78	0.00	64,718.78
SCH67	Horsey Boat Dyke Culvert Works FCERM7 Study		100%	0.00	0.00	0	0	0.00	76,460.00	76,460.00	0.00	76,460.00	-76,460.00	0.00
				66,047.20	67,995.39	40,000	-27,995	1,190,815.11	1,335,826.89	80,293.00	680,113.57	791,179.57	-111,066.16	65,128.18

Non Grant Aided Flood Risk Management Works

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Our ID Capital Works		EA Ref.	GiA Level %	Actual 2015/16	Actual 2016/17	Annual Estimate 2016/17 £	Variance (2016/17) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied
	Mautby Pumping Station Improvements		0%	0.00	-28,368.00	0	28,368	50,780.22	0.00	-50,780.22	0.00	0.00	0.00	0.00
SCH55	Stokesby Pumping Station main drain culvert		0%	0.00	0.00	0	0	3,706.05	0.00	-3,706.05	0.00	0.00	0.00	0.00
SCH56	Cess Lane Martham culvert		0%	0.00	0.00	0	0	16,473.17	0.00	-16,473.17	0.00	0.00	0.00	0.00
SCH61	Telemetry Upgrade		0%	14,867.39	2,299.35	0	-2,299	94,365.62	0.00	-94,365.62	0.00	0.00	0.00	0.00
SCH28	Broadland Catchment Partnership Funding		0%	0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH29	Weedscreen Cleaner Panels - Stokesby & Mautby		0%	0.00	0.00	13,000	13,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH68	Wayford Mill Drain Bund		0%	0.00	2,578.00	6,000	3,422	2,578.00	0.00	-2,578.00	0.00	0.00	0.00	0.00
	Hickling - Greyhound PH Drain Culvert		0%	0.00	13,286.84	5,000	-8,287	13,286.84	0.00	-13,286.84	0.00	0.00	0.00	0.00
SCH63	Ludham Bridge Boatyard - Making good old Pumping Station		0%	0.00	1,900.00	6,000	4,100	1,900.00	0.00	-1,900.00	0.00	0.00	0.00	0.00
	Stracey Arms culvert		0%	6,788.70	568.26	0	-568	7,356.96	0.00	-7,356.96	0.00	0.00	0.00	0.00
SCH62	Chaplefield Drainage Improvements		0%	0.00	0.00	10,000	10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Fletcher Way Acle culvert		0%	0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Land Drain Improvements: Branch Road		0%	0.00	0.00	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH64	Ingham Mill Bridge Replacement		0%	0.00	5,964.62	0	-5,965	5,964.62	0.00	-5,964.62	0.00	0.00	0.00	0.00
				21,656.09	-1,770.93	40,000.00	41,771	190,446.86	0.00	-196,411.48	0.00	0.00	0.00	0.00
Totals				£142,098.99	£128,525.49	£781,491.00	652,966	£2,616,004.85	£4,731,721.60	£2,045,033.35	£1,871,193.07	£2,430,554.70	-£559,361.79	£118,637.72

*

G BLOOMFIELD
CATCHMENT ENGINEER

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Our ID	Maintenance Works	Actual 2015/16 £	Actual 2016/17 £	Annual Estimate £	Variance £
Smallburgh					
CMT001P	Hickling Catchment	8,574.58	15,500.89	11,300	-4,200.89
CMT150P	Stubb Mill Catchment	2,454.75	6,354.75	2,917	-3,437.75
CMT002P	Heigham Holmes Catchment	2,089.50	2,229.65	3,645	1,415.35
CMT003P	Potter Heigham Catchment	5,498.42	8,376.16	5,467	-2,909.16
CMT004P	Horsefen Ludham Catchment	1,940.25	1,840.00	2,916	1,076.00
CMT005P	Horning Catchment	5,519.25	2,349.00	4,860	2,511.00
CMT149P	Irstead Catchment	3,425.00	0.00	3,240	3,240.00
CMT006P	Ludham Bridge Catchment	3,673.00	4,316.00	4,860	544.00
CMT008P	Catfield Catchment	0.00	1,317.75	2,592	1,274.25
CMT009P	Sutton Catchment	112.00	5,894.00	4,536	-1,358.00
CMT010P	Chapelfield Catchment	1,171.50	1,692.95	4,860	3,167.05
CMT011P	East Ruston Catchment	6,448.50	680.50	8,467	7,786.50
CMT012P	Wayford Bridge Catchment	1,142.50	0.00	1,822	1,822.00
CMT151P	St Benets Catchment	2,940.25	1,965.50	4,009	2,043.50
CMT046G	Gravitational	0.00	0.00	1,973	1,973.00
		44,989.50	52,517.15	67,464	14,946.85
Middle Bure					
CMT024P	Hermitage Catchment	6,574.25	3,075.84	3,280	204.16
CMT025P	Upton Dole Catchment	6,944.96	8,346.99	10,207	1,860.01
		13,519.21	11,422.83	13,487	2,064.17
Repps					
CMT020P	Thurne Cachment	506.58	1,710.75	1,944	233.25
CMT021P	Repps Catchment	6,077.67	3,261.50	4,212	950.50
CMT022P	Martham Catchment	13,571.21	5,444.53	4,860	-584.53
		20,155.46	10,416.78	11,016	599.22
Happisburgh					
CMT027P	Brograve Catchment	20,476.10	15,253.57	16,403	1,149.43
CMT028P	Horsey Catchment	9,985.17	4,713.00	3,645	-1,068.00
CMT147P	Somerton North Catchment	2,740.08	4,684.75	4,009	-675.75
CMT029P	Somerton South Catchment	5,368.92	8,491.25	4,374	-4,117.25
		38,570.27	33,142.57	28,431	-4,711.57
Lower Bure					
CMT121P	Tunstall Catchment	12,393.00	15,828.50	15,673	-155.50
CMT122P	Five Mile Catchment	4,201.75	2,741.00	5,467	2,726.00
CMT123P	Ashtree Catchment	3,734.50	2,692.00	5,103	2,411.00
CMT124P	Breydon Catchment	26,367.75	27,239.25	26,610	-629.25
CMT125P	Sevenmile Catchment	11,461.75	12,169.00	9,841	-2,328.00
CMT148P	Berney Catchment	1,119.50	1,522.50	1,458	-64.50
ESA	Halvergate ESA/WM	1,430.00	4,945.40	12,000	7,054.60
		60,708.25	67,137.65	76,152	9,014.35
Muckfleet					
CMT031P	Mautby Catchment	17,220.00	10,006.50	9,478	-528.50
CMT034P	Stokesby Catchment	4,356.17	19,571.84	20,048	476.16
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	3,888	3,888.00
		21,576.17	29,578.34	33,414	3,835.66
Lower Yare First - Buckenham					
CMT153P	Buckenham Catchment	0.00	0.00	1,296	1,296.00
Lower Yare First - Postwick					
CMT152P	Postwick Catchment	0.00	180.00	2,592	2,412.00
Lower Yare Fourth					
CMT154P	Cantley Catchment	520.71	0.00	2,268	2,268.00
DRAINS MAINTENANCE		200,039.57	204,395.32	236,120	31,724.68

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Our ID	Maintenance Works	Actual 2015/16 £	Actual 2016/17 £	Annual Estimate £	Variance £
Smallburgh					
P001	Hickling Eastfield Pumping Station	7,823.96	6,796.83	16,064	9,267.17
P150	Hickling Stubb Pumping Station	2,554.21	4,685.03	9,950	5,264.97
P002	Heigham Holmes Pumping Station	2,104.11	1,670.77	16,396	14,725.23
P003	Potter Heigham Pumping Station	8,184.39	5,858.90	11,350	5,491.10
P004	Horsefen Pumping Station	1,834.70	1,778.95	7,650	5,871.05
P005	Horning Grove	5,898.33	2,748.11	21,114	18,365.89
P149	Irstead Pumping Station	1,809.61	4,781.49	8,050	3,268.51
P006	Ludham Bridge Pumping Station	0.00	0.00	450	450.00
P035	Ludham Bridge Pumping Station North	2,731.76	5,371.39	9,050	3,678.61
P036	Ludham Bridge Pumping Station South	2,104.87	2,528.48	9,950	7,421.52
P008	Catfield Pumping Station	3,590.53	2,483.95	10,150	7,666.05
P009	Sutton Pumping Station	11,929.57	2,937.97	13,900	10,962.03
P010	Chapelfield Pumping Station	3,824.08	6,978.63	7,450	471.37
P011	East Ruston Pumping Station (Tonnage Bridge)	8,224.73	4,785.84	11,900	7,114.16
P012	Wayford Bridge Pumping Station	1,511.58	3,124.87	4,650	1,525.13
CMT051G	Sutton Scheme	0.00	1,720.50	0	-1,720.50
P151	St Benets Pumping Station	3,772.71	3,106.46	6,400	3,293.54
		67,899.14	61,358.17	164,474	103,115.83
Middle Bure					
P024	Hermitage Pumping Station	4,191.04	3,949.03	9,350	5,400.97
P025	Upton Dole Pumping Station	8,707.30	9,124.61	42,198	33,073.39
P160	South Walsham	234.67	515.58	450	-65.58
		13,133.01	13,589.22	51,998	38,408.78
Repps					
P020	Thurne Pumping Station	3,792.81	3,581.07	9,550	5,968.93
P021	Repps Pumping Station	3,818.59	3,060.62	7,650	4,589.38
P022	Martham Pumping Station	8,866.30	10,465.19	18,800	8,334.81
		16,477.70	17,106.88	36,000	18,893.12
Happisburgh					
P027	Brograve Pumping Station	22,268.92	33,789.83	27,750	-6,039.83
P028	Horsey Pumping Station	21,055.13	16,239.74	12,750	-3,489.74
P030	Somerton Auxilary	691.67	1,161.94	2,400	1,238.06
P147	Somerton North Pumping Station	7,024.13	6,708.95	10,750	4,041.05
P029	Somerton South Pumping Station	6,167.77	12,919.66	13,500	580.34
		57,207.62	70,820.12	67,150	-3,670.12
Lower Bure					
P121	Tunstall Pumping Station	16,432.07	15,799.79	14,600	-1,199.79
P122	Five Mile Pumping Station	3,402.78	7,962.53	11,100	3,137.47
P123	Ashtree Pumping Station	1,758.51	3,974.04	4,600	625.96
P124	Breydon Pumping Station	8,881.38	27,284.32	10,300	-16,984.32
P125	Seven Mile Pumping Station	5,819.69	49,787.43	9,900	-39,887.43
P148	Berney Pumping Station	1,287.74	2,785.17	1,330	-1,455.17
P126	Stracey Arms Intake	15,639.58	4,223.16	9,200	4,976.84
		53,221.75	111,816.44	61,030	-50,786.44
Muckfleet					
P031	Mautby Pumping Station	14,069.12	21,673.48	20,200	-1,473.48
P034	Stokesby Pumping Station	14,922.28	21,107.80	24,700	3,592.20
		28,991.40	42,781.28	44,900	2,118.72
Lower Yare First - Buckenham					
P153	Buckenham Pumping Station	4,056.09	4,154.02	4,950	795.98
Lower Yare First - Postwick					
P152	Postwick Pumping Station	6,778.48	7,336.51	9,250	1,913.49
Lower Yare Fourth					
P154	Cantley Pumping Station	3,521.71	4,338.44	14,150	9,811.56

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Our ID	Maintenance Works	Actual 2015/16 £	Actual 2016/17 £	Annual Estimate £	Variance £
	PUMPING STATIONS	251,286.90	333,301.08	453,902	120,600.92
	DIRECT WORKS	451,326.47	537,696.40	690,022	152,325.60
	TECHNICAL SUPPORT STAFF COSTS	197,354.00	236,823	195,229	-41,594.00
	OTHER TECHNICAL SUPPORT COSTS	2,581.00	3,252	6,470	3,218.00
	BIODIVERSITY ACTION PLAN COSTS	4,500.00	12,296	12,000	-296.00
	CONTINGENCY	0.00	0.00	0	0.00
	MAINTENANCE WORK	£655,761.47	£790,067.40	£903,721	£113,653.60

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

ID	Direct Works Analysis	Actual 2016/17 £	Labour Charges £	Pump Attendants £	Plant Charges £	Insurance £	Out-sourced R & M £	Materials £	Plant Hire £	Electricity £	Telemetry £	Workshop £
Smallburgh												
CMT001P	Hickling Catchment	15,500.89	1,606.00	0.00	1,576.00	0.00	11,964.34	39.55	315.00	0.00	0.00	0.00
CMT150P	Stubb Mill Catchment	6,354.75	926.25	0.00	104.00	0.00	5,324.50	0.00	0.00	0.00	0.00	0.00
CMT002P	Heigham Holmes Catchment	2,229.65	1,272.00	0.00	799.00	0.00	112.00	46.65	0.00	0.00	0.00	0.00
CMT003P	Potter Heigham Catchment	8,376.16	3,686.00	0.00	3,096.00	0.00	1,594.16	0.00	0.00	0.00	0.00	0.00
CMT004P	Horsefen Ludham Catchment	1,840.00	1,080.00	0.00	760.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT005P	Horning Catchment	2,349.00	1,284.00	0.00	965.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
CMT149P	Irstead Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT006P	Ludham Bridge Catchment	4,316.00	2,481.00	0.00	1,642.50	0.00	192.50	0.00	0.00	0.00	0.00	0.00
CMT008P	Catfield Catchment	1,317.75	568.75	0.00	246.50	0.00	502.50	0.00	0.00	0.00	0.00	0.00
CMT009P	Sutton Catchment	5,894.00	425.50	0.00	411.50	0.00	5,057.00	0.00	0.00	0.00	0.00	0.00
CMT010P	Chapelfield Catchment	1,692.95	828.00	0.00	413.25	0.00	407.50	44.20	0.00	0.00	0.00	0.00
CMT011P	East Ruston Catchment	680.50	468.00	0.00	212.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT012P	Wayford Bridge Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT051G	Sutton Scheme	1,720.50	120.00	0.00	0.00	0.00	1,600.50	0.00	0.00	0.00	0.00	0.00
CMT151P	St Benets Catchment	1,965.50	227.50	0.00	221.00	0.00	1,517.00	0.00	0.00	0.00	0.00	0.00
CMT046G	Gravitational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		54,237.65	14,973.00	0.00	10,447.25	0.00	28,372.00	130.40	315.00	0.00	0.00	0.00
Middle Bure												
CMT024P	Hermitage Catchment	3,075.84	1,800.00	0.00	1,238.50	0.00	37.34	0.00	0.00	0.00	0.00	0.00
CMT025P	Upton Dole Catchment	8,346.99	4,439.50	0.00	3,155.75	0.00	751.74	0.00	0.00	0.00	0.00	0.00
		11,422.83	6,239.50	0.00	4,394.25	0.00	789.08	0.00	0.00	0.00	0.00	0.00
Repps												
CMT020P	Thurne Catchment	1,710.75	1,040.00	0.00	670.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT021P	Repps Catchment	3,261.50	357.50	0.00	387.50	0.00	2,516.50	0.00	0.00	0.00	0.00	0.00
CMT022P	Martham Catchment	5,444.53	1,695.75	0.00	1,519.00	0.00	1,951.89	277.89	0.00	0.00	0.00	0.00
		10,416.78	3,093.25	0.00	2,577.25	0.00	4,468.39	277.89	0.00	0.00	0.00	0.00
Happisburgh												
CMT027P	Brograve Catchment	15,253.57	8,381.00	0.00	4,984.25	0.00	1,888.32	0.00	0.00	0.00	0.00	0.00
CMT028P	Horsey Catchment	4,713.00	2,082.50	0.00	1,168.50	0.00	1,462.00	0.00	0.00	0.00	0.00	0.00
CMT147P	Somerton North Catchment	4,684.75	2,570.00	0.00	1,506.00	0.00	608.75	0.00	0.00	0.00	0.00	0.00
CMT029P	Somerton South Catchment	8,491.25	3,380.00	0.00	2,052.25	0.00	2,945.25	113.75	0.00	0.00	0.00	0.00
		33,142.57	16,413.50	0.00	9,711.00	0.00	6,904.32	113.75	0.00	0.00	0.00	0.00
Lower Bure												
CMT121P	Tunstall Catchment	15,828.50	9,044.00	0.00	4,844.50	0.00	1,940.00	0.00	0.00	0.00	0.00	0.00
CMT122P	Five Mile Catchment	2,741.00	1,143.75	0.00	79.75	0.00	1,517.50	0.00	0.00	0.00	0.00	0.00

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

ID	Direct Works Analysis	Actual 2016/17 £	Labour Charges £	Pump Attendants £	Plant Charges £	Insurance £	Out-sourced R & M £	Materials £	Plant Hire £	Electricity £	Telemetry £	Workshop £
CMT123P	Ashtree Catchment	2,692.00	609.75	0.00	351.75	0.00	1,730.50	0.00	0.00	0.00	0.00	0.00
CMT124P	Breydon Catchment	27,239.25	16,403.00	0.00	9,242.25	0.00	1,594.00	0.00	0.00	0.00	0.00	0.00
CMT125P	Seven Mile Catchment	12,169.00	7,764.00	0.00	4,405.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT148P	Berney Catchment	1,522.50	960.00	0.00	562.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESA	Halvergate ESA/WM	4,945.40	3,244.50	0.00	0.00	0.00	0.00	1,700.90	0.00	0.00	0.00	0.00
		67,137.65	39,169.00	0.00	19,485.75	0.00	6,782.00	1,700.90	0.00	0.00	0.00	0.00
	Muckfleet											
CMT031P	Mautby Catchment	10,006.50	4,737.50	0.00	3,573.00	0.00	1,696.00	0.00	0.00	0.00	0.00	0.00
CMT034P	Stokesby Catchment	19,571.84	10,770.00	0.00	6,911.50	0.00	1,890.34	0.00	0.00	0.00	0.00	0.00
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		29,578.34	15,507.50	0.00	10,484.50	0.00	3,586.34	0.00	0.00	0.00	0.00	0.00
	Lower Yare First - Buckenham											
CMT153P	Buckenham Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Lower Yare First - Postwick											
CMT152P	Postwick Catchment	180.00	0.00	0.00	0.00	0.00	180.00	0.00	0.00	0.00	0.00	0.00
	Lower Yare Fourth											
CMT154P	Cantley Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DRAINS MAINTENANCE	206,115.82	95,395.75	0.00	57,100.00	0.00	51,082.13	2,222.94	315.00	0.00	0.00	0.00
	Smallburgh											
P001	Hickling Eastfield Pumping Station	6,796.83	2,262.00	867.00	0.00	278.80	2,181.39	0.00	0.00	1,133.89	73.75	0.00
P150	Hickling Stubb Pumping Station	4,685.03	1,772.00	867.00	0.00	278.80	2,393.27	0.00	0.00	-699.76	73.72	0.00
P002	Heigham Holmes Pumping Station	1,670.77	262.50	0.00	0.00	278.80	431.64	0.00	0.00	697.83	0.00	0.00
P003	Potter Heigham Pumping Station	5,858.90	2,992.75	0.00	0.00	278.80	375.59	0.00	0.00	2,138.01	73.75	0.00
P004	Horsefen Pumping Station	1,778.95	658.50	0.00	0.00	278.80	236.64	0.00	0.00	605.01	0.00	0.00
P005	Horning Pumping Station	2,748.11	759.00	0.00	0.00	278.80	236.64	0.00	0.00	1,473.67	0.00	0.00
P149	Irstead Pumping Station	4,781.49	2,281.50	1,125.00	0.00	278.80	720.77	0.00	0.00	375.42	0.00	0.00
P035	Ludham Bridge Pumping Station North	5,371.39	2,384.25	750.00	0.00	278.80	937.93	0.00	0.00	1,020.41	0.00	0.00
P036	Ludham Bridge Pumping Station South	2,528.48	308.25	750.00	0.00	278.80	805.61	0.00	0.00	385.82	0.00	0.00
P008	Catfield Pumping Station	2,483.95	626.70	867.00	0.00	278.80	375.59	0.00	0.00	262.12	73.74	0.00
P009	Sutton Pumping Station	2,937.97	1,757.20	0.00	0.00	278.80	395.59	0.00	0.00	432.63	73.75	0.00
P010	Chapelfield Pumping Station	6,978.63	2,821.20	0.00	0.00	278.80	1,621.72	525.92	0.00	1,730.99	0.00	0.00
P011	East Ruston Pumping Station	4,785.84	1,435.40	750.00	0.00	278.80	453.87	0.00	0.00	1,794.02	73.75	0.00

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

ID	Direct Works Analysis	Actual 2016/17 £	Labour Charges £	Pump Attendants £	Plant Charges £	Insurance £	Out-sourced R & M £	Materials £	Plant Hire £	Electricity £	Telemetry £	Workshop £
P012	Wayford Bridge Pumping Station	3,124.87	1,918.55	0.00	0.00	278.80	485.64	0.00	0.00	441.88	0.00	0.00
P151	St Benets Pumping Station	3,106.46	1,776.00	0.00	0.00	278.80	322.21	0.00	0.00	729.45	0.00	0.00
		59,637.67	24,015.80	5,976.00	0.00	4,182.00	11,974.10	525.92	0.00	12,521.39	442.46	0.00
	Middle Bure											
P024	Hermitage Pumping Station	3,949.03	679.20	1,087.32	0.00	278.80	510.59	0.00	0.00	1,319.37	73.75	0.00
P025	Upton Dole Pumping Station	9,124.61	1,438.50	1,087.32	0.00	278.80	2,990.24	0.00	0.00	3,256.00	73.75	0.00
P160	South Walsham	515.58	0.00	0.00	0.00	278.80	236.78	0.00	0.00	0.00	0.00	0.00
		13,589.22	2,117.70	2,174.64	0.00	836.40	3,737.61	0.00	0.00	4,575.37	147.50	0.00
	Repps											
P020	Thurne Pumping Station	3,581.07	1,373.70	700.00	0.00	278.80	635.40	0.00	0.00	519.43	73.74	0.00
P021	Repps Pumping Station	3,060.62	1,332.70	750.00	0.00	278.80	740.95	0.00	0.00	-41.83	0.00	0.00
P022	Martham Pumping Station	10,465.19	4,300.05	600.00	0.00	278.80	259.59	0.00	0.00	5,026.75	0.00	0.00
		17,106.88	7,006.45	2,050.00	0.00	836.40	1,635.94	0.00	0.00	5,504.35	73.74	0.00
	Happisburgh											
P027	Brograve Pumping Station	33,789.83	6,493.00	1,500.00	0.00	278.80	11,046.97	0.00	0.00	14,397.32	73.74	0.00
P028	Horseby Pumping Station	16,239.74	8,524.50	867.00	0.00	278.80	648.90	0.00	0.00	5,846.79	73.75	0.00
P030	Somerton Auxilary	1,161.94	646.50	0.00	0.00	278.80	236.64	0.00	0.00	0.00	0.00	0.00
P147	Somerton North Pumping Station	6,708.95	2,816.00	867.00	0.00	278.80	1,383.97	0.00	0.00	1,289.42	73.76	0.00
P029	Somerton South Pumping Station	12,919.66	5,697.00	867.00	0.00	278.80	4,467.44	0.00	0.00	1,535.67	73.75	0.00
		70,820.12	24,177.00	4,101.00	0.00	1,394.00	17,783.92	0.00	0.00	23,069.20	295.00	0.00
	Lower Bure											
P121	Tunstall Pumping Station	15,799.79	2,499.00	969.38	0.00	278.80	725.46	0.00	0.00	11,327.15	0.00	0.00
P122	Five Mile Pumping Station	7,962.53	4,702.20	0.00	0.00	278.80	1,729.96	0.00	0.00	1,177.81	73.76	0.00
P123	Ashtree Pumping Station	3,974.04	1,832.70	0.00	0.00	278.80	268.68	0.00	0.00	1,593.86	0.00	0.00
P124	Breydon Pumping Station	27,284.32	1,178.70	1,040.00	0.00	278.80	19,306.59	0.00	0.00	5,480.23	0.00	0.00
P125	Seven Mile Pumping Station	49,787.43	17,786.20	0.00	903.50	278.80	24,471.24	0.00	0.00	6,347.69	0.00	0.00
P148	Berney Pumping Station	2,785.17	318.15	0.00	0.00	278.80	236.64	0.00	0.00	1,951.58	0.00	0.00
P126	Stracey Arms Intake	4,223.16	3,034.20	700.00	0.00	278.80	696.23	0.00	0.00	-559.82	73.75	0.00
		111,816.44	31,351.15	2,709.38	903.50	1,951.60	47,434.80	0.00	0.00	27,318.50	147.51	0.00
	Muckfleet											
P031	Mautby Pumping Station	21,673.48	5,273.70	703.20	0.00	278.80	6,842.21	0.00	0.00	8,501.82	73.75	0.00
P034	Stokesby Pumping Station	21,107.80	7,854.70	790.00	0.00	278.80	3,858.89	0.00	0.00	8,251.65	73.76	0.00
		42,781.28	13,128.40	1,493.20	0.00	557.60	10,701.10	0.00	0.00	16,753.47	147.51	0.00
	Lower Yare First - Buckenham											
P153	Buckenham Pumping Station	4,154.02	508.50	798.00	0.00	278.80	236.64	0.00	0.00	2,332.08	0.00	0.00

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

ID	Direct Works Analysis	Actual 2016/17 £	Labour Charges £	Pump Attendants £	Plant Charges £	Insurance £	Out-sourced R & M £	Materials £	Plant Hire £	Electricity £	Telemetry £	Workshop £
P152	Lower Yare First - Postwick Postwick Pumping Station	7,336.51	2,211.00	0.00	0.00	278.80	720.47	0.00	0.00	4,126.24	0.00	0.00
P154	Lower Yare Fourth Cantley Pumping Station	4,338.44	244.50	798.00	0.00	278.80	236.64	0.00	0.00	2,780.50	0.00	0.00
	PUMPING STATIONS	331,580.58	104,760.50	20,100.22	903.50	10,594.40	94,461.22	525.92	0.00	98,981.10	1,253.72	0.00
	DIRECT WORKS	£537,696.40	£200,156.25	£20,100.22	£58,003.50	£10,594.40	£145,543.35	£2,748.86	£315.00	£98,981.10	£1,253.72	£0.00

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Plant ID	Mobile Plant Operations Account	Notional Income	Charge Unit Rate	Unit Out Unit	Unit Worked	PL01 R & M	PL02 Fuel Oil Lub	PL04 3rd Party R & M	PL05 Licence & Ins	PL06 Depn	Total Expenditure	Over (Under) Recovery
M01	Hyundai 140LC Excavator	22,015.25	13.00	Hour	1,693.48	1,696.50	4,425.25	1,509.52	420.48	8,889.96	16,941.71	5,073.54
M02	Hyundai 140LC Excavator	22,358.75	13.00	Hour	1,719.90	1,792.50	4,532.36	3,531.97	427.05	8,889.96	19,173.84	3,184.91
M07	Doosan Excavator	0.00	13.00	Hour	0.00	0.00	0.00	0.00	157.68	0.00	157.68	-157.68
M14	Doosan Excavator	10,926.50	13.00	Hour	840.50	181.50	1,663.27	79.48	304.61	8,161.52	10,390.38	536.12
	Excavators	55,300.50			4,253.88	3,670.50	10,620.88	5,120.97	1,309.82	25,941.44	46,663.61	8,636.89
M08	John Deere Tractor	10,915.50	13.00	Hour	840	330.00	2,084.28	1,111.75	124.83	5,666.64	9,317.50	1,598.00
	Tractors	10,915.50			839.65	330.00	2,084.28	1,111.75	124.83	5,666.64	9,317.50	1,598.00
M03A	Weedbucket	0.00	2.00	Hour	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M04A	Weedbasket	0.00	2.00	Hour	0	180.00	0.00	0.00	0.00	0.00	180.00	-180.00
M05A	Weedbasket	3,175.00	2.00	Hour	1,588	343.50	0.00	528.23	0.00	998.40	1,870.13	1,304.87
M05B	Weedbasket	2,277.00	2.00	Hour	1,139	742.50	0.00	1,077.14	0.00	998.40	2,818.04	-541.04
	Baskets/Buckets	5,452.00			2,726	1,266.00	0.00	1,605.37	0.00	1,996.80	4,868.17	583.83
M13	Comfort Space	4,750.00	190.00	Week	25	0.00	0.00	0.00	0.00	1,199.61	1,199.61	3,550.39
M16	Polaris All Terrain Vehicle	5,937.50	12.50	Hour	475	412.50	0.00	2,057.88	0.00	1,466.92	3,937.30	2,000.20
M18	Trimble R10 GPS Level Equipment	400.00	50.00	Day	8	0.00	0.00	0.00	55.00	1,831.69	1,886.69	-1,486.69
M20	Perkins GCB300A Generator	0.00	300.00	Week	0	0.00	0.00	226.82	0.00	1,268.40	1,495.22	-1,495.22
M21	2ft Towed Sheepsfoot Roller	0.00	30.00	Day	0	0.00	0.00	0.00	0.00	474.75	474.75	-474.75
M22	4 x Selwood D200 Mobile pumps	0.00	100.00	Day	0	0.00	0.00	0.00	0.00	2,257.74	2,257.74	-2,257.74
	Specialist Equipment	11,087.50			508.00	412.50	0.00	2,284.70	55.00	8,499.11	11,251.31	-163.81
Mobile Plant Operations Account (this year)		£82,755.50			£8,327.54	£5,679.00	£12,705.16	£10,122.79	£1,489.65	£42,103.99	£72,100.59	£10,654.91
Mobile Plant Operations Account (last year)		£62,300.25			7,585.50	£2,548.00	£10,452.79	£21,081.15	£1,855.00	£25,298.27	£61,235.21	£1,065.04

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

ID	Labour Operations Account	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
	Work Done:				
7000	Labour and Workshop Charges	191,880.00	374,549.00	278,654	95,895.00
7005	Contributions from Contractors towards Supervision Costs	0.00	5,972.20	0	5,972.20
		191,880.00	380,521.20	278,654	101,867.20
	Workshop Direct Costs:				
7015	Workshop Salaries (4)	28,298.58	106,853.05	90,000	-16,853.05
7190	Plant Engineer Vehicle 1 - AU64 HCG	10,806.72	11,145.92	8,000	-3,145.92
7195	Plant Engineer Vehicle 2 - AU64 HCD	279.94	6,076.16	7,500	1,423.84
7180	Plant Engineer Vehicle 3 - AK14 XRE	0.00	7,408.87	0	-7,408.87
7205	Plant Engineer Vehicle 4 - AF66 LSK	0.00	3,309.48	0	-3,309.48
		39,385.24	134,793.48	105,500	-29,293.48
	In-Field Direct Costs:				
7010	Basic Pay	30,577.60	53,974.74	47,340	-6,634.74
7020	Overtime	12,393.88	24,514.05	0	-24,514.05
7030	Bonus	2,120.26	1,316.20	0	-1,316.20
7040	Service Bonus	1,008.56	0.00	0	0.00
7050	Attendance Pay	363.20	110.04	0	-110.04
7060	Proficiency Certificates	0.00	0.00	0	0.00
7080	Call Out/Expenses	170.39	1,350.30	0	-1,350.30
7100	Business Mileage	6,420.60	8,494.20	12,150	3,655.80
7110	Holiday Pay	4,839.62	8,493.94	0	-8,493.94
7120	Sick Pay	157.28	1,464.78	0	-1,464.78
		58,051.39	99,718.25	59,490	-40,228.25
	Workshop Variable Overheads:				
7085	Mobile Telephone Charges	182.64	1,776.52	450	-1,326.52
7090	Lone Worker Telephone Charges	144.00	36.00	0	-36.00
7135	Employers NI Costs	1,617.77	11,169.99	9,810	-1,359.99
7145	Employers Pension Costs	5,807.79	22,504.50	18,900	-3,604.50
7155	Life Assurance	54.42	350.47	165	-185.47
7245	Training Course Fees	480.00	1,976.00	1,500	-476.00
7255	Protective Clothing/Health and Safety	471.93	1,073.57	3,000	1,926.43
		8,758.55	38,887.05	33,825	-5,062.05
	In-Field Variable Overheads:				
7070	Mobile Telephone Charges	673.70	917.89	750	-167.89
7075	Lone Worker Telephone Charges	432.00	72.00	0	-72.00
7130	Employers NI Costs	4,194.67	9,175.80	12,900	3,724.20
7140	Employers Pension Costs	5,280.18	12,925.88	24,854	11,928.12
7150	Life Assurance	108.84	306.96	275	-31.96
7240	Training Course Fees	297.49	14,544.69	1,250	-13,294.69
7250	Protective Clothing/Health and Safety	403.92	2,033.58	5,000	2,966.42
		11,390.80	39,976.80	45,029	5,052.20
	Fixed Supervision Overheads:				
7160	Operations Manager	55,129.06	59,862.00	58,500	-1,362.00
7170	Operations Manager - Vehicle AF16 LSD	9,413.25	9,630.08	6,500	-3,130.08
7200	Operations Manager - Vehicle AF66 LRX	0.00	3,875.53	0	-3,875.53
		64,542.31	73,367.61	65,000	-8,367.61
	Staff Costs (excluding depreciation)	173,065.55	365,931.71	296,844	-69,087.71
	Depreciation of Company Vehicles	9,062.74	20,811.48	12,000	-8,811.48
	Staff Costs (including depreciation)	182,128.29	386,743.19	308,844	-77,899.19
	Workshop Overheads:				
7280	Martham Depot	905.00	676.47	21,000	20,323.53
7300	Business Rates	3,869.11	3,833.28	0	-3,833.28
7305	Electricity and Fuel	148.40	190.78	0	-190.78
7311	Printing and Stationary	0.00	160.08	0	-160.08
7315	Heating Oil	249.40	0.00	0	0.00
7320	Repairs and Maintenance	1,304.43	4,358.14	0	-4,358.14
7325	Insurance	1,573.04	0.00	0	0.00
7330	Depreciation	6,530.80	8,095.96	3,854	-4,241.96
7260	Small Tools and Consumables	3,023.18	5,797.16	4,500	-1,297.16
		17,603.36	23,111.87	29,354	6,242.13
	Net Operating Surplus/(Deficit)	-£7,851.65	-£29,333.86	-£59,544	£30,210.14

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

ID	Labour Operations Account	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
Productive Hours:					
L004	Peter Butler	1,903	1,890	1,840	50
L002	Alan Cullingford	2,284	2,200	1,840	360
L008	Alan Goose	1,406	1,293	1,100	193
L010	Darren Grimmer	0	936	0	936
L011	Chris Sparrow	0	997	0	997
	In-Field	5,593	7,315	4,780	2,535
L012	James Armstrong	0	524	0	524
L006	Ricky Grimmer	26	1,663	1,840	-178
L007	Barry Harding	1,727	1,522	1,840	-319
L005	Stewart Hunt	26	1,897	1,840	57
	Workshop	1,779	5,605	5,520	85
L001	Ben Goose	0	718	0	718
L003	Robert Thain	0	201	0	201
	Contractors	0	919	0	919
In-Field Cost/Hour:					
	Direct Cost	10.38	13.63	12.45	-1.18
	Variable Overhead	2.04	5.47	9.42	3.95
	Fixed Supervision Overhead (9/10ths)	10.39	9.03	12.24	3.21
	Depot Overhead (1/3rd)	1.05	1.05	2.05	1.00
		£23.86	£29.18	£36.16	-£6.98
Workshop Cost/Hour:					
	Direct Cost	22.14	24.05	19.11	-4.94
	Variable Overhead	4.92	6.94	6.13	-0.81
	Fixed Supervision Overhead (1/10th)	3.63	1.31	1.18	-0.13
	Depot Overhead (2/3rds)	6.60	2.75	3.55	0.80
		£37.29	£35.05	£29.97	£5.08
Holidays Taken:					
L012	James Armstrong	0	7	0	7
L004	Peter Butler	29	24	29	-5
L002	Alan Cullingford	29	28	29	-1
L008	Alan Goose	29	2	29	-27
L010	Darren Grimmer	0	13	12	1
L006	Ricky Grimmer	0	25	24	1
L007	Barry Harding	29	29	29	0
L005	Stewart Hunt	0	26	24	2
L011	Chris Sparrow	0	8	0	8
		116	162	176	-15
Sickdays/authorised absences:					
L012	James Armstrong	0	2	0	-2
L004	Peter Butler	2	20	0	-20
L002	Alan Cullingford	0	6	0	-6
L008	Alan Goose	0	0	0	0
L010	Darren Grimmer	0	1	0	-1
L006	Ricky Grimmer	0	2	0	-2
L007	Barry Harding	2	4	0	-4
L005	Stewart Hunt	0	0	0	0
L011	Chris Sparrow	0	0	0	0
		4	35	0	-35

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
M01	Hyundai Excavator	12/03/2015	5	64,450.00			64,450.00	9,630.79	8,889.96		18,520.75		45,929.25
M02	Hyundai Excavator	01/04/2015	5	64,450.00			64,450.00	8,889.96	8,889.96		17,779.92		46,670.08
M14	Doosan Excavator	22/08/2016	5	0.00	86,211.00		86,211.00	0.00	8,161.52		8,161.52		78,049.48
	Excavators			128,900.00	86,211.00	0.00	215,111.00	18,520.75	25,941.44	0.00	44,462.19	0.00	170,648.81
M08	John Deere Tractor & Flail AU06 EWR	18/07/2012	5	33,333.33			33,333.33	21,249.90	5,666.64		26,916.54		6,416.79
	Tractors			33,333.33	0.00	0.00	33,333.33	21,249.90	5,666.64	0.00	26,916.54	0.00	6,416.79
M03A	Weedbucket	01/04/2005	5	3,285.00			3,285.00	3,285.00	0.00		3,285.00		0.00
M03B	Landreus Bucket	05/05/2007	4	3,885.00			3,885.00	3,885.00	0.00		3,885.00		0.00
M04A	Weedbasket	20/12/2007	5	3,295.00			3,295.00	3,295.00	0.00		3,295.00		0.00
M05A	Weedbasket	01/11/2014	5	4,992.00			4,992.00	1,414.40	998.40		2,412.80		2,579.20
M05B	Weedbasket	01/11/2014	5	4,992.00			4,992.00	1,414.40	998.40		2,412.80		2,579.20
	Baskets			20,449.00	0.00	0.00	20,449.00	13,293.80	1,996.80	0.00	15,290.60	0.00	5,158.40
M09	Ford Ranger AK14 XRE	14/07/2014	3	17,254.88			17,254.88	7,147.98	4,084.56		11,232.54		6,022.34
M10	Isuzu 4 x 4 Double Cap AU64 HCD	11/09/2014	3	17,096.10			17,096.10	7,438.88	4,698.24		12,137.12		4,958.98
M11	Isuzu D-Max AU64 HCG	21/03/2016	3	18,078.81			18,078.81	279.94	3,359.28		3,639.22		14,439.59
M12	Ford Ranger AF16 LSD	01/04/2016	3	0.00	18,959.82		18,959.82	0.00	5,319.36		5,319.36		13,640.46
M15	Ford Ranger AF66 LRX	03/10/2016	3	0.00	19,400.00		19,400.00	0.00	1,675.02		1,675.02		17,724.98
M17	Ford Ranger AF66 LSK	21/10/2016	3	0.00	19,400.00		19,400.00	0.00	1,675.02		1,675.02		17,724.98
	Vehicles			52,429.79	57,759.82	0.00	110,189.61	14,866.80	20,811.48	0.00	35,678.28	0.00	74,511.33
M13	Comfort Space	27/06/2016	10	0.00	15,995.00		15,995.00	0.00	1,199.61		1,199.61		14,795.39
M16	Polaris All-Terrain Vehicle	01/09/2016	4	0.00	14,659.00		14,659.00	0.00	1,466.92		1,466.92		13,192.08
M18	Trimble R10 GPS Level Equipment	10/09/2016	5	0.00	15,700.00		15,700.00	0.00	1,831.69		1,831.69		13,868.31
M20	Perkins GCB300A Generator	27/01/2017	5	0.00	28,368.00		28,368.00	0.00	1,268.40		1,268.40		27,099.60
M21	2ft Towed Sheepsfoot Roller	07/09/2016	5	0.00	9,495.00		9,495.00	0.00	474.75		474.75		9,020.25
M22	4 x Selwood D200 Mobile pumps	02/02/2017	6	0.00	81,262.73		81,262.73	0.00	2,257.74		2,257.74		79,004.99
	Specialist Equipment			0.00	165,479.73	0.00	165,479.73	0.00	8,499.11	0.00	8,499.11	0.00	156,980.62
Fixed Assets: Mobile Plant and Equipment				£235,112.12	£309,450.55	£0.00	£544,562.67	£67,931.25	£62,915.47	£0.00	£130,846.72	£0.00	£413,715.95
P100	Kettlewell House: NK391156 (2%)	25/08/2009	50	51,450.00			51,450.00	8,232.00	1,029.00		9,261.00		42,189.00
P200	Martham Depot	01/06/2015	20	156,740.00			156,740.00	6,530.80	7,836.96		14,367.76		142,372.24
P201	Martham Depot - Year 2	31/03/2017	10	0.00	31,080.29		31,080.29	0.00	259.00		259.00		30,821.29
	Fixed Assets: Land and Buildings			£208,190.00	£31,080.29	£0.00	£239,270.29	£14,762.80	£9,124.96	£0.00	£23,887.76	£0.00	£215,382.53
P001	Hickling Eastfield	31/03/2010	10	4,800.00			4,800.00	2880.00	480.00		3,360.00		1,440.00
P002	Heigham Homes	31/03/2010	10	5,050.00			5,050.00	3029.80	504.96		3,534.76		1,515.24
P003	Potter Heigham	31/03/2010	10	14,200.00			14,200.00	8519.80	1,419.96		9,939.76		4,260.24
P004	Horsefen	31/03/2010	10	11,150.00			11,150.00	6690.20	1,115.04		7,805.24		3,344.76
P005	Horning Grove	31/03/2010	10	2,750.00			2,750.00	1650.20	275.04		1,925.24		824.76
P008	Catfield	31/03/2010	10	850.00			850.00	509.80	84.96		594.76		255.24
P009	Sutton	31/03/2010	10	1,150.00			1,150.00	689.80	114.96		804.76		345.24
P010	Chapelfield	31/03/2010	10	6,300.00			6,300.00	3780.00	630.00		4,410.00		1,890.00

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disopsal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
P011	East Ruston	31/03/2010	10	4,300.00			4,300.00	2579.80	429.96		3,009.76		1,290.24
P012	Wayford Bridge	31/03/2010	10	3,400.00			3,400.00	2039.80	339.96		2,379.76		1,020.24
P020	Thurne	31/03/2010	10	3,000.00			3,000.00	1800.00	300.00		2,100.00		900.00
P021	Repps	31/03/2010	10	800.00			800.00	480.20	80.04		560.24		239.76
P022	Martham	31/03/2010	10	4,350.00			4,350.00	2610.00	435.00		3,045.00		1,305.00
P024	Hermitage	31/03/2010	10	14,200.00			14,200.00	8,519.80	1,419.96		9,939.76		4,260.24
P025	Upton Doles	31/03/2010	3	25,200.00			25,200.00	25,200.00	0.00		25,200.00		0.00
P027	Brograve	31/03/2010	10	30,400.00			30,400.00	18,239.80	3,039.96		21,279.76		9,120.24
P028	Horsey	31/03/2010	10	3,400.00			3,400.00	2,039.80	339.96		2,379.76		1,020.24
P029	Somerton South	31/03/2010	10	2,700.00			2,700.00	1,620.00	270.00		1,890.00		810.00
P029A	Somerton	31/03/2010	10	23,184.15			23,184.15	23,184.15	0.00		23,184.15		0.00
P030	Somerton	31/03/2010	10	950.00			950.00	570.20	95.04		665.24		284.76
P031	Mautby	31/03/2010	10	19,650.00			19,650.00	11,790.00	1,965.00		13,755.00		5,895.00
P034	Stokesby	31/03/2010	10	21,000.00			21,000.00	12,600.00	2,100.00		14,700.00		6,300.00
P035	Ludham Bridge North	22/10/2010	10	0.00			0.00	0.00	0.00		0.00		0.00
P036	Ludham Bridge South	22/10/2010	10	0.00			0.00	0.00	0.00		0.00		0.00
P121	Tunstall	31/03/2010	10	10,950.00			10,950.00	6,570.00	1,095.00		7,665.00		3,285.00
P122	Five Mile	31/03/2010	10	21,400.00			21,400.00	12,839.80	2,139.96		14,979.76		6,420.24
P123	Ashtree	31/03/2010	10	9,250.00			9,250.00	5,549.80	924.96		6,474.76		2,775.24
P123A	Ashtree	31/03/2010	10	3,387.80			3,387.80	3,387.80	0.00		3,387.80		0.00
P124	Breydon	31/03/2010	10	32,000.00			32,000.00	19,200.20	3,200.04		22,400.24		9,599.76
P125	Seven Mile	31/03/2010	10	38,000.00			38,000.00	22,800.20	3,800.04		26,600.24		11,399.76
P147	Somerton North	31/03/2010	10	4,950.00			4,950.00	2,970.00	495.00		3,465.00		1,485.00
P148	Berney	31/03/2010	10	3,900.00			3,900.00	2,340.00	390.00		2,730.00		1,170.00
P149	Irstead	31/03/2010	10	2,600.00			2,600.00	1,560.20	260.04		1,820.24		779.76
P150	Hickling Stubb	31/03/2010	10	12,200.00			12,200.00	7,320.20	1,220.04		8,540.24		3,659.76
P151	St Benets	31/03/2010	10	50,300.00			50,300.00	30,180.20	5,030.04		35,210.24		15,089.76
P152	Postwick	31/03/2010	10	2,000.00			2,000.00	1,200.20	200.04		1,400.24		599.76
P153	Buckenham	31/03/2010	10	16,500.00			16,500.00	9,900.00	1,650.00		11,550.00		4,950.00
P154	Cantley	31/03/2010	10	2,500.00			2,500.00	1,499.80	249.96		1,749.76		750.24
Fixed Assets: Pumping Stations and Properties				£412,721.95	£0.00	£0.00	£412,721.95	£268,341.55	£36,094.92	£0.00	£304,436.47	£0.00	£108,285.48
Shared Consortium Assets (6.31%)				31/03/2012	1		£392.80	£0.00	£0.00	£392.80	£392.80	£0.00	£0.00
Fixed Assets				£856,416.87	£340,530.84	£0.00	£1,196,947.71	£351,428.40	£108,135.35	£0.00	£459,563.75	£0.00	£737,383.96

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
1	Balances brought forward		
	General Reserve	860,754	1,003,625
	Development Reserve	108,119	100,751
	Plant Reserve	305,827	305,827
	Capital Works Reserve	34,500	108,600
	Revaluation Reserve	232,775	196,680
	Pension Reserve	-123,000	-54,000
	As per Statement of Accounts	1,418,975	1,661,483
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Liability	-123,000	-54,000
	Loans Outstanding (Current Liabilities)	-7,350	-7,350
	Long Term Borrowing	-13,852	0
	Net Book Value of Tangible Fixed Assets	354,855	504,988
		210,653	443,638
	(=) Adjusted Balances brought forward	1,208,322	1,217,845
2	(+) Rates and Special Levies		
	Drainage Rates	263,282	265,123
	Special Levies issued by the Board	606,421	610,659
	As per Statement of Accounts	869,703	875,782
3	(+) All Other Income		
	Grants Applied	93,525	118,638
	Rental Income	936	936
	Highland Water Contributions	186,039	172,495
	Income from Rechargeable Works	136,660	187,267
	Investment Interest	4,908	5,640
	Development Contributions	0	0
	Other Income	130,182	127,047
	Profit/(Loss) on disposal of Fixed Assets	0	0
	As per Statement of Accounts	552,250	612,023
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	48,500	0
	Less: Accumulated depreciation written out	-39,500	0
		9,000	0
	(=) Adjusted Other Income	561,250	612,023
4	(-) Staff Costs		
	Labour Operations Account	173,066	365,932
	Technical Support Staff Costs	197,354	236,823
	Administration Staff Costs	85,349	90,455
		455,769	693,210
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	1,447	299

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
	Capital Repayments	13,851	7,350
	As per Statement of Accounts	15,298	7,649
6	(-) All Other Expenditure		
	Capital Works	142,099	128,525
	Maintenance Works	655,761	790,067
	Environment Agency Precept	143,985	151,184
	Administration Charges	124,619	143,026
	Cost of Rechargeable Works	126,919	166,070
	Net Deficit/(Surplus) on Operating Accounts	10,152	18,679
	Development Expenditure	7,368	0
	Depreciation of Pumping Stations	36,095	36,095
	As per Statement of Accounts	1,246,998	1,433,646
	(-) Depreciation Charged (Non Cash)		
	Plant and Equipment	36,481	62,915
	Pumping Stations	36,095	36,095
	Land and Buildings	7,560	9,125
		80,136	108,135
	(-) Staff Costs now reported in Box 4	455,769	693,210
	(+) Capitalised Additions		
	Land and Buildings	156,740	31,080
	Plant and Equipment	82,529	309,451
		239,269	340,531
	(=) Adjusted Other Expenditure	950,363	972,832
7	(=) Balances carried forward		
	General Reserve	1,003,625	1,103,690
	Development Reserve	100,751	100,751
	Plant Reserve	305,827	305,827
	Capital Works Reserve	108,600	108,600
	Revaluation Reserve	196,680	150,474
	Pension Reserve	-54,000	-185,000
	As per Statement of Accounts	1,661,483	1,584,343
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Reserve	-54,000	-185,000
	Loans Outstanding (Current Liabilities)	-7,350	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	504,988	737,384
		443,638	552,384
	(=) Adjusted Balances carried forward	1,217,845	1,031,959
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	237,079	201,734

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
	Short Term Investments	1,100,000	1,500,000
	As per Statement of Accounts	1,337,079	1,701,734
9	Total Fixed Assets and Long Term Assets (Net Book Value)		
	Land and Buildings	193,427	215,383
	Plant and Equipment	167,181	413,716
	Pumping Stations	144,380	108,285
	Shared Consortium Assets	0	0
	As per Statement of Accounts	504,988	737,384
10	Total Borrowings		
	Loans Due (<= 1 Year)	7,350	0
	Loans Due (> 1 Year)	0	0
	As per Statement of Accounts	7,350	0

From: 01 April 2016
To: 31 March 2017

Period To: 12
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017	ACTUAL 2015/16 £	ACTUAL 2016/17 £
---	------------------------	------------------------

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2015/16 £	ACTUAL 2016/17 £
------	--------------------------------------	------------------------	------------------------

7	Balances carried forward (adjusted)	1,217,845	1,031,959
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(-) Deduct: Debtors and Prepayments

Trade Debtors	5,000	13,558
Stock and Work in Progress	46,213	6,498
Drainage Rates and Special Levies Due	1,176	66
Prepayments	0	0
Prepayments to WMA	22,548	9,435
Accrued Interest	0	0
Vat Due from HMRC	33,181	34,500
	108,118	64,056

(+) Add: Creditors and Payments Received in Advance

Creditors Control Account	83,183	162,758
Grants Unapplied	130,900	559,362
Accruals	3,269	11,711
Receipts Paid in Advance	10,000.00	0.00
	227,352	733,831

(=) Box 8	1,337,079	1,701,734
------------------	------------------	------------------

8 (=) Total Cash and Short Term Investments

Cash at Bank and in Hand	237,079	201,734
Short Term Investments	1,100,000	1,500,000
	1,337,079	1,701,734

P J CAMAMILE
CHIEF EXECUTIVE

11 MAY 2017

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual return for the year ended 31 March 2017

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.

Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of

smaller authority here:

BROADS (2016) INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2017, that:

	Agreed		‘Yes’ means that this smaller authority
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors’ rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority’s accounts.
5. We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

22/05/2017

Signed by Chair at meeting where approval is given:



and recorded as minute reference:

31/17/02

Clerk:

P. Cammule

*Note: Please provide explanations to the external auditor on a separate sheet for each ‘No’ response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2016/17 for

Enter name of
smaller authority here:

BLEADS (2006) INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	1208322	1217845	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	869703	875782	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	561250	612023	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	455769	693210	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	15298	7649	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	950363	972832	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1217845	1031959	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	1337079	1701734	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	504988	737384	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	7350	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

P. Lomax

Date

22/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

22/05/2017

and recorded as minute reference:

33/17/01

Signed by Chair at meeting where approval is given:

[Signature]

Section 3 – External auditor report and certificate

In respect of:

Enter name of
smaller authority here:

Broads (2006) Internal Drainage Board

1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

2. 2016/17 External auditor report

(~~Except for the matters reported below~~)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the smaller authority:

(continue on a separate sheet if required)

3. 2016/17 External auditor certificate

We certify/~~do not certify~~* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

* We do not certify completion because:

External auditor signature

Mazars LLP

External auditor name

Mazars LLP, Durham, DH1 5TS

Date

10 September 2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2016/17 to

Enter name of
smaller authority here:

BROADS (2016) INTERNAL DRAWING BOARD

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit

Kathy Woodward

Signature of person who carried out the internal audit

K Woodward

Date

03/05/2017

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

Guidance notes on completing the 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide*.
7. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide* to assist you.
8. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, including the dates set for the period for the exercise of public rights, has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.



Water Management Alliance

INTERNAL AUDIT REPORT

2016/17

April 2017

Contents:

1. Executive Summary
2. Overall Conclusion
3. Acknowledgements
4. Detailed Observations, Recommendations and Agreed Actions
- APP 1 Agreed Terms of Reference

1. Executive Summary

The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kathy Woodward for the year 2016-17. This Executive Summary sets out our overall conclusion on the system reviewed, and summarises the key recommendations arising. A copy of the Terms of Reference for this audit is attached as **Appendix 1**.

Regulation 5 of the Accounts and Audit Regulations 2015 requires that '*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*'. The completion of this internal audit fulfils that role.

It should be noted that any system of internal control is designed to manage risk to a reasonable level, and therefore Internal Audit cannot provide absolute assurance against loss. As well as being effective, controls need to be proportionate to the risk involved and not overburden the organisation with excessive costs.

The Water Management Alliance provides administration and management services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland. During the financial year 2016-17 the Alliance entered into a contract to provide administration and management services to the Pevensey and Cuckmere Water Level Management Board for a period of two years.

New guidance was issued on 30th March 2017 by the Joint Practitioners' Advisory Group (JPAG), '*Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements, March 2017*'. Although the new guide does not become mandatory until the 2017/18 financial reports are prepared, the Water Management Alliance has decided on early adoption on a voluntary basis. With this in mind the auditor has considered the effect the new guidance would have on the required internal audit and has concluded that essentially the work remains the same. Therefore the audit has been undertaken in line with previous years, based on the 2007 guidance. Audit work has included review of the procedures and systems of control in place at the Water Management Alliance and considered if they were effective and being applied as intended. Sample testing was carried out on elements as considered necessary by the auditor in order to substantiate the application of the control.

As part of the audit a follow-up was carried out on the recommendations raised in last year's report. Most of the recommendations made have been implemented. There is one recommendation still outstanding in relation to segregation of duties in timesheet authorisation, but this is only a best practice recommendation with no significant risks arising as a consequence.

2. Overall Conclusion

In conclusion, the procedures used at the Water Management Alliance are simple but effective, and appear to be carried out diligently by all staff concerned. Controls are

working as expected. However, there are some aspects that can be improved and details of recommendations can be found in Section 4 together with the actions agreed with the Chief Executive.

The overall level of assurance attributed to the system is:

Substantial Assurance	A sound system of internal control, but there are a few weaknesses that could put achievement of system objectives at risk.
-----------------------	---

The observations and recommendations are detailed in Section 4. Each recommendation is allocated a priority as defined below:

High	Major risk requiring action by the time the final report is issued.
Medium	Medium risk requiring action within six months of the issue of the draft report.
Low	Matters of limited risk. Action should be taken as resources permit.

3. Acknowledgements

We would like to express our thanks for their assistance and co-operation to:

Mary Creasy, Personal Assistant (CEO)

Sallyanne Jeffrey, Finance Officer

Trish Walker, Finance Assistant

Graham Tinkler, Rating Officer/Site Warden

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>1. Bank Reconciliation</p> <p>Observation</p> <p>Bank reconciliations are carried out weekly, as per Financial Regulations. Evidence is presented to the Chief Executive each month in the form of a cash flow statement. King's Lynn IDB bank account became overdrawn during the year, but was rectified the following day with no charges being incurred.</p> <p>There were a number of occasions where the dates on the cashbook reconciliation did not tie back to the bank statements being reconciled. The information contained within the report was correct.</p> <p>The use of the unreconciled reports on the cash book seems to have dropped off throughout the course of the year resulting in a large amount of manual reconciliation taking place.</p> <p>It was difficult in some cases to identify the information relating to each individual bank reconciliation that is filed within the folder</p> <p>Consequence</p> <p>Monthly reconciliations are carried out correctly but this is not always evidenced.</p> <p>The method of carrying out the bank reconciliation is thorough but the supporting reports from Sage are not always printed. The unreconciled reports are not used effectively.</p> <p>Recommendation</p> <ol style="list-style-type: none"> 1. Agree to use the unreconciled report function of sage to minimise the amount of manual reconciliation needed in the process to improve the audit trail of the reconciliation. 2. Agree to use file separation in the folders to identify each individual bank reconciliation. 	Low	<p>Agreed.</p> <p>The unreconciled report will be used more consistently.</p> <p>Filing will be improved.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2. Timesheet Authorisation</p> <p>Observation</p> <p>Files containing the timesheets were requested and checked for evidence of timesheets and authorisation.</p> <p>Results were summarised in a spreadsheet. All timesheets had been signed by the Operations Managers for each Board and by the Finance Officer for WMA.</p> <p>The Broads Operations Manager is authorising his own timesheets due to the remoteness of the working area. The Operations Manager is now managing 3 sites, Broads, Norfolk Rivers and East Suffolk. For this reason at the end of each month an invoice is raised to recharge supervisory time for the other IDB's. While the Broads Operations Manager is salaried, the timesheets are used to evidence the recharges to other boards.</p> <p>Consequence</p> <p>There is no segregation of duties. This is not best practice, however there is a some mitigating control as all payroll is countersigned by the Chief Executive when is has been entered into Sage and the report produced.</p> <p>Recommendation</p> <p>To be discussed to establish if the new offices at Martham create on opportunity for a monthly meet up of the Catchment Engineer and the Operations Manager to sign / countersign timesheets when required.</p>	Low	<p>Agreed.</p> <p>The method of authorising these timesheets will be reviewed.</p> <p>Chief Executive/Catchment Engineer.</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>3. Financial Regulations</p> <p>Observation</p> <p>A sample of payments for each Board was selected from the bank statements and traced back to source documents. Purchase orders and invoice payments were for authorisation in accordance with Financial Regulations. Creditor's reports and files containing invoices from all the sites were requested and a sample was checked.</p> <p>Purchase orders and invoice payments are being authorised by the same person. This does not appear to be breach of Financial Regulations. A mitigating control is the review of the Proposed Payments list by the Chief Executive prior to the payment run.</p> <p>There were two Chaps payments made in Dec 2016 on urgent request of the Chief Executive via email.</p> <p>It was later found that the Chief Executive's personal email account had been impersonated by a fraudster and the requests to make a payment where in fact a fraud. This type of fraud is called phishing (sending fraudulent emails) and social engineering (manipulating the victim into performing a task they would not normally do). The total amount lost was £34,438. The Police and the Bank were contacted to try and recover the money – with little success.</p> <p>Weaknesses in the finance system were also observed around the allocation of reference numbers for invoices. There is no 'unique' identifier parameter meaning that many different invoices can be allocated the same reference number and also the second reference where the invoice number received from the supplier would be populated is also not unique. The means that there is no system control over paying duplicate invoices.</p> <p>Consequence</p> <p>1) Ensuring appropriate authorisation of payments is essential in ensuring the organisation is not targeted by criminals taking advantage of weak systems of internal control.</p>	<p>1) High</p> <p>2) Low</p>	<p>Agreed.</p> <p>Changes have been made to each Board's Financial Regulations (please see attached).</p> <p>Chief Executive.</p> <p>Agreed</p> <p>Speak again to Finance System Advisors about a possible upgrade/change in accounting software.</p> <p>Finance Officer / Chief Executive</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2) Duplicate invoices could be processed as there is no system control in place to prevent this happening. Each transaction cannot be identified individually by its reference (transaction) number causing confusion.</p> <p>Recommendation</p> <p>1) Financial Regulations need to be followed at all times, by all members of staff. An enhancement has been made to the financial regulations for adoption immediately.</p> <p>2) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>		



WATER MANAGEMENT ALLIANCE

INTERNAL AUDIT TERMS OF REFERENCE 2016-17

1. INTRODUCTION

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2016-17.

1.2 Section 6 of The Accounts and Audit Regulations 2015 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.

1.3 Internal Audit is defined as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*'

Public Sector Internal Audit Standards, April 2017

1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.

1.5 The authority of the Internal Auditor is established in the Financial Regulations.

1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:

- Broads (2006) IDB
- East Suffolk IDB
- King's Lynn IDB
- Norfolk Rivers IDB
- South Holland IDB.
- Pevensey and Cuckmere Water Level Management Board

As such, this work will enable the auditor to complete the Annual Returns for all six Boards.

2. OBJECTIVES AND SCOPE OF THE AUDIT

2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide (Rev March 2017)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Return for 2017 the auditor will consider the following:

- A. The Accounting Records
To ensure that the accounting system is accurate, complete and timely, and that data input is being verified appropriately.
- B. Financial Regulations and Standing Orders
To ensure that they are current and are being adhered to.
- C. Risk Management processes
To ensure that management review the Risk Register on a regular basis and that risk is being identified and actively managed in a proportionate manner.

D. Budgetary Controls

To ensure that the budgets are prepared on a realistic basis and are monitored throughout the year and any variations are investigated, with corrective action being taken if necessary.

E. Income Controls

To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.

F. Petty Cash Procedures

To ensure petty cash provisions are reasonable, used in accordance with Financial Regulations and adequate records are kept of payments made.

G. Payroll Controls

To ensure that remuneration to employees and Board Members is calculated correctly and in accordance with the levels agreed by the Board, and that all HMRC requirements are complied with.

H. Asset Management

To ensure that there are satisfactory processes in place to maintain the register and check for accuracy.

I. Bank Reconciliation

To ensure that periodic and year-end bank account reconciliations were properly completed and verified.

J. Year-end Procedures

To ensure that the appropriate accounting basis have been used to prepare the year-end accounting statements and that figures contained in the statements can be verified by reference to working papers and accounting records.

2.3 Any recommendations and issues arising from the previous audit will also be followed up to establish if they have been implemented or if there is a satisfactory explanation for non-implementation.

2.4 Contained within the scope of work described above it is implied that the auditor will have due regard for Value for Money considerations and the potential for fraud.

3. TASKS

3.1.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2015-16 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.

Internal Audit Services

- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Return for 2016-17.

4. WORK PLAN

4.1 The audit will be undertaken by
Miss Kathy Woodward, CPFA
Shared Internal Audit Manager, Borough Council of King's Lynn and West Norfolk.

4.2 The audit has been allocated 5 days, which will be utilised as follows:

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2015-16.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion	0.5
Completing the Return and reporting if required.	0.5

5.0 AGREEMENT

	Signature	Date
Phil Camamile Chief Executive, Water Management Alliance
Kathy Woodward Shared Internal Audit Manager Borough Council of King's Lynn and West Norfolk

FRS102 as at 31 March 2017 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2017 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the report on the disclosure to any third party apply equally to this Results Schedule.

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Broads IDB
Terms of Engagement Signed	23 January 2017



Gemma Sefton FFA

For and on behalf of Hymans Robertson LLP

10 April 2017

Section 1 - Data

Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	5	100	53
Deferred Pensioners	2	9	40
Pensioners	-	-	-

Deferred pensioners include undecided leavers and frozen refunds. Salaries are actual, not full-time equivalent.

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2016 to 31 March 2017	£215,000

LGPS early retirements

New Early Retirements 1 April 2016 to 31 March 2017	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2016 to 31 March 2017	Number	Recharged Accrued Pension (£)	Total Actual Recharged Pension (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Investment returns

The return on the Fund in market value terms for the period to 31 March 2017 is estimated based on actual Fund returns as provided by the Administering Authority and index returns where necessary. Details are given below:

Actual Returns from 1 April 2016 to 31 December 2016	12.5%
Total Returns from 1 April 2016 to 31 March 2017	17.1%

The major categories of plan assets as a percentage of total plan assets

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2017.

Period Ended	31 Mar 2017	31 Mar 2016
Equities	62%	58%
Bonds	25%	27%
Property	10%	13%
Cash	3%	2%

I estimate the bid value of the Fund's assets as at 31 March 2017 to be £3,439,000,000 based on information provided by the Administering Authority and allowing for index returns where necessary.

Unfunded benefits

A summary of the membership data in respect of unfunded benefits is shown below.

LGPS Unfunded Pensions	Number at 31 March 2017	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2017	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2017 pension increase.

Bulk transfers

I have not been asked to value any bulk transfers of membership this period.

Section 2 - Assumptions

Financial assumptions

My recommended financial assumptions, as described in the accompanying report, are summarised below:

Period Ended	31 Mar 2017 % p.a.	31 Mar 2016 % p.a.
Pension Increase Rate	2.4%	2.2%
Salary Increase Rate	2.7%	3.2%
Discount Rate	2.7%	3.6%

Mortality

As discussed in the accompanying report, life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a.. The average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	22.1 years	24.4 years
Future Pensioners*	24.1 years	26.4 years

* Figures assume members aged 45 as at the last formal valuation date.

Historic mortality

Life expectancies for the prior period end are based on the Fund's VitaCurves. The allowance for future improvements are shown below:

Period Ended	Prospective Pensioners	Pensioners
31 March 2016	CMI 2010 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..	CMI 2010 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..

Please note that the mortality assumptions are identical to those used in the previous accounting period.

Commutation

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2008 service and 75% of the maximum tax-free cash for post-April 2008 service.

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2017

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2017

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	363		363
Present value of funded liabilities		417	(417)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2016	363	417	(54)
Service cost			
Current service cost*		60	(60)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	60	(60)
Net interest			
Interest income on plan assets	14		14
Interest cost on defined benefit obligation		16	(16)
Impact of asset ceiling on net interest	-	-	-
Total net interest	14	16	(2)
Total defined benefit cost recognised in Profit or (Loss)	14	76	(62)
Cashflows			
Plan participants' contributions	14	14	-
Employer contributions	45		45
Contributions in respect of unfunded benefits	-		-
Benefits paid	-	-	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	436	507	(71)
Remeasurements			
Changes in demographic assumptions		(3)	3
Changes in financial assumptions		163	(163)
Other experience		(5)	5
Return on assets excluding amounts included in net interest	41		41
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	41	155	(114)
Fair value of plan assets	477		477
Present value of funded liabilities		662	(662)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2017	477	662	(185)

* The current service cost includes an allowance for administration expenses of 0.4% of payroll.

** For unfunded liabilities as at 31 March 2017, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

Information about the Defined Benefit Obligation

	Liability split £(000) as at 31 March 2017	Liability split (%) as at 31 March 2017	Weighted Average Duration
Active members	433	65.4%	22.6
Deferred members	229	34.6%	36.2
Pensioner members	-	0%	0.0
Total	662	100.0%	27.5

Please note that the above figures are for the funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the date of the most recent actuarial valuation of the Employer.

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2016

Period ended 31 March 2016	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	327		327
Present value of liabilities		450	(450)
Opening Position as at 31 March 2015	327	450	(123)
Service cost			
Current service cost*		34	(34)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	34	(34)
Net interest			
Interest income on plan assets	11		11
Interest cost on defined benefit obligation		16	(16)
Impact of asset ceiling on net interest	-	-	-
Total net interest	11	16	(5)
Total defined benefit cost recognised in Profit or (Loss)	11	50	(39)
Cashflows			
Plan participant's contributions	7	7	-
Employer contributions	21		21
Contributions in respect of unfunded benefits	-		-
Benefits paid	-	-	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	366	507	(141)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(85)	85
Other experience		(5)	5
Return on assets excluding amounts included in net interest	(3)		(3)
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	(3)	(90)	87
Fair value of plan assets	363		363
Present value of funded liabilities		417	(417)
Present value of unfunded liabilities		-	-
Closing position as at 31 March 2016	363	417	(54)

* The current service cost includes an allowance for administration expenses of 0.4% of payroll.

Please note that I have only shown a one year history of results and if further information is required please see the previous years' reports.

Section 4 - Projected defined benefit cost for the period to 31 March 2018

Analysis of projected amount to be charged to operating profit for the period to 31 March 2018

Period Ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		85	(85)	(39.5%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	85	(85)	(39.5%)
Interest income on plan assets	14		14	6.5%
Interest cost on defined benefit obligation		19	(19)	(8.8%)
Total Net Interest Cost	14	19	(5)	(2.3%)
Total Included in Profit and Loss	14	104	(90)	(41.8%)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £215,000.

The contributions paid by the Employer are set by the Fund Actuary at each triennial actuarial valuation (the most recent being as at 31 March 2016), or at any other time as instructed to do so by the Administering Authority. The contributions payable over the period to 31 March 2020 are set out in the Rate and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer, please refer to the 2016 actuarial valuation report.

I estimate the Employer's contributions for the period to 31 March 2018 will be approximately £46,000.

Notes:

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuance of the Employer's participation in the Fund;
- any changes to accounting practices;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

The monetary amount of the projected service cost for the period to 31 March 2018 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

FRS102 does not require disclosure of the sensitivity of the results to the methods and assumptions used. However, it is recommended best practice that this information is included and we have therefore shown these in the report.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

Change in assumptions at 31 March 2017:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	101
0.5% increase in the Salary Increase Rate	2%	12
0.5% increase in the Pension Increase Rate	13%	88

Notes:

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme liabilities as at 31 March 2017 on varying bases. The approach taken is consistent with that adopted to derive the FRS102 figures provided in this report.

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, we estimate that a one year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).

Please note the above figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

For further details on the method and assumptions used please refer to the accompanying report 'Actuarial Valuation as at 31 March 2017 for Accounting Purposes'.

The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.

Annual Report for the year ended

31 March 2017

The Law – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

No later than 18 September 2017 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Area 3C, Nobel House, 17 Smith Square, London SW1P 3JR via floodreports@defra.gsi.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via rachael.hill@environment-agency.gov.uk
- The Chief Executives of:
 - all local authorities that pay special levies to the Board;
 - all County Councils or London Boroughs within which the Board is situated.

Please complete the form electronically. If you are unable to complete the form electronically, please complete in BLOCK LETTERS using **black ink**.

Please round all cash figures down to nearest whole £.

BROADS (2006)

Internal Drainage Board

Section A – Financial information

Preliminary information on special levies issued by the Board for 2017- 18

Information requested below is essential in calculating future formula spending share. It is not covered elsewhere on this form or by the external auditor's certificate.

Special levies information for financial year 2017-18 (forecast)	
Name of local authority	2017-18 forecast £
1. BROADLAND DISTRICT COUNCIL	159,062
2. GREAT YARMOUTH BOROUGH COUNCIL	179,887
3. NORTH NORFOLK DISTRICT COUNCIL	280,337
4. SOUTH NORFOLK DISTRICT COUNCIL	2,480
5.	
6.	
7.	
8.	
Total	621,766

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2017

All Internal Drainage Boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2017*

	Notes	Year ending 31 March 2017 £
INCOME		
Drainage Rates		265,123
Special Levies		610,659
Contributions from the Environment Agency		172,495
Contributions applied from developers/other beneficiaries		0
Government Grants		118,638
Rechargeable Works		187,267
Interest and Investment Income		5,640
Rents and Acknowledgements		936
Other Income		127,047
Total income		1,487,805
EXPENDITURE		
New Works and Improvement Works		66,225
Contributions to the Environment Agency		151,184
Drains Maintenance		295,656
Pumping Stations, Sluices and Water level control structures		482,116
Administration		143,026
Rechargeable Works		166,070
Finance Charges		299
SSSIs		62,301
IDB Biodiversity Action Plan actions or other biodiversity activities		12,296
Other Expenditure		18,679
Total expenditure		1,397,852
EXCEPTIONAL ITEMS		
Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		89,953

Notes:

1. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
2. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.
3. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.
4. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.
5. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.
6. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.
7. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.
8. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
9. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.
10. State all costs associated with undertaking works – capital or maintenance – that are intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan, but may include other activities.
11. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).

Section B –IDB Reporting

Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

Is an up to date statement in place and copy (or weblink)

provided to Defra, EA and CLG? https://www.wlma.org.uk/uploads/BIDB_Policy_Statement.pdf Yes ☒ No ☐

If 'NO', please say why not and when the statement will be produced/revised?:

Information on the National Flood and Coastal Defence Database

The IDB Review Project Board and the Environment Agency have agreed the means to allow data to be stored on the National Flood and Coastal Defence Database or equivalent systems. Boards are required to report on their asset holding and asset condition at the end of 2007/08.

Biodiversity

Please indicate whether your Board has a Biodiversity Action Plan Yes ☒ No ☐

If "yes" is the report available to the public..... Yes ☒ No ☐

Has your Biodiversity Action Plan been updated in the last five years? Yes ☐ No ☒
However, the Biodiversity Action Plan is currently being updated in 2017/18.

Have you taken all the BAP actions for the financial year, including reporting?..... Yes ☒ No ☐

Access to environmental expertise

Does your IDB have access to environmental expertise? If so please tick all those options below through which environmental expertise is regularly provided to your IDB:

Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)

Directly employed staff

Contracted persons or consultants

Environmental Partners/NGOs

Other (please describe)

☒
☒
☒
☒
☐

Asset Management

What system/database does your Board use to manage the assets it is responsible for?
(A) ADIS (B) NFCDD (C) Paper Records (D) Other Electronic System (please describe)

Bespoke Microsoft Access Database and GIS

Has your Board continued to undertake visual inspections and update asset databases on an annual basis? Yes ☒ No ☐

Guidance and Best Practice

How many Board members (in total – elected and appointed) do you have on your IDB?

39

Has your IDB adopted a formal Scheme of Delegation? Yes ☒ No ☐

Has your IDB provided training for members in the last year?

Considered: Yes ☒ No ☐

Implemented: Yes ☒ No ☐

Please detail:

Updates at Board meetings

Immediate Action

Has your IDB adopted minimum website requirements as specified in the IDB Review Implementation Plan? Yes ☒ No ☐

Is your Board’s website information current for 2017? (Board membership, audited accounts, programmes of works, WLMPS, etc) Yes ☒ No ☐

Has your IDB adopted computerised accounting and rating systems,
as specified in the IDB Review Implementation Plan?..... Yes ☒ No ☐

Has your Board adopted the following governance documents?

Standing Orders Yes ☒ No ☐

Have the Standing Orders been approved by Ministers Yes ☒ No ☐

Byelaws Yes ☒ No ☐

If you have Byelaws are they Flood and Water Management Act compliant i.e. Written for the purposes of
environmental
protection?..... Yes ☒ No ☐

Have the Byelaws been approved by Ministers Yes ☒ No ☐

Code of Conduct for Board Members..... Yes ☒ No ☐

Financial Regulations..... Yes ☒ No ☐

Register of Member's Interests Yes ☒ No ☐

Board membership and attendance

Seats available to elected members under the Land Drainage Act 1991.	19
Seats available to appointed members under the Land Drainage Act 1991.	20
Number of elected members on the board at year end.	19
Number of appointed members on the board at year end.	19
Mean average number of elected members in attendance at each board meeting over the last financial year.	14
Mean average number of appointed members in attendance at each board meeting over the last financial year.	12

Have you held elections within the last three years?..... Yes ☒ No ☐

Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the
Land Drainage (Election of Drainage Boards) Regulations 1938?..... Yes ☒ No ☐

Complaints procedure

Is the procedure for a member of the public to make a complaint about the IDB accessible from the front page
of its website?..... Yes ☒ No ☐

Section C – Declaration

BROADS (2006)

Internal Drainage Board

I confirm that the information provided in sections A-C or with this form is correct.

Signature

P. Camamile

Date

13/09/2017

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk

BOARD MEMBERSHIP AS AT 31 MARCH 2017

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Alston H J	4	3	75	henryalston@billockbyfarms.co.uk
Baugh L E	4	2	50	lbaugh@netcom.co.uk
Burton J	4	4	100	John.burton@nwl.co.uk
Buxton R **	4	3	75	robin.buxton@buxtonpropertymanagement.co.uk
Cator H G *	4	2	50	hcator@catorandco.com
Chapman J W	4	2	50	james@chapmanfarms.co.uk
Daniels S G **	4	3	75	simon@gwdaniels.co.uk
Gay G D	4	4	100	halfarm@mautbyfarms.co.uk
Harris M	4	4	100	markharris2062@yahoo.co.uk
Hart K	4	3	75	kevinh@norfolkwildlifetrust.org.uk
Robinson I	4	3	75	lan.robinson@rspb.org.uk
Roll D (wef Oct 16)	2	2	100	drkroll@mypostoffice.co.uk
Sharman F	4	2	50	f.sharman@btinternet.com
Smart M	4	3	75	mark.smart@rspb.org.uk
Strudwick T P	4	0	0	tim.strudwick@rspb.org.uk
Tallowin J G	4	4	100	j.tallowin@keme.co.uk
Wharton E	4	4	100	office@whartonfarms.co.uk
Withers J W K	4	3	75	n/a
Wright S D	4	3	75	stephen@wrightfarms.co.uk
APPOINTED MEMBERS				
Broadland DC				
Hempsall L (Mrs)	4	2	50	cllr.lana.hempsall@broadland.gov.uk
Mallett A S	4	2	50	cllr.alan.mallett@broadland.gov.uk
Nurden G (wef Aug 16)	3	1	33	cllr.grant.nurden@broadland.gov.uk
O'Neill F	4	1	25	frank.oneill@gmail.com
Tapp V	4	3	75	cllr.vincent.tapp@broadland.gov.uk
Ward D C	4	1	25	cllr.david.ward@broadland.gov.uk
North Norfolk DC				
Cox H (Mrs) (wef Jan 17)	1	0	0	hilary.cox@north-norfolk.gov.uk
Fitch-Tillet A M (Mrs)	4	3	75	angie.tillett@north-norfolk.gov.uk
Grove-Jones P (Mrs)	4	2	50	pauline.grove-jones@north-norfolk.gov.uk



Broads

Drainage Board

BOARD MEMBERSHIP AS AT 31 MARCH 2017 (cont/-)

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
Northam W	4	4	100	wyndham.northam@north-norfolk.gov.uk
Price R	4	1	25	richard.price@north-norfolk.gov.uk
Rice P	4	3	75	paul.rice@north-norfolk.gov.uk
Walker L Mrs	4	1	25	lee.walker@north-norfolk.gov.uk
Great Yarmouth BC				
Andrews T (wef Aug 16)	3	2	67	cllr.tom.andrews@great-yarmouth.gov.uk
Coleman M Mrs	4	3	75	cllr.mary.coleman@great-yarmouth.gov.uk
Shrimplin J	4	4	100	jimshrimplin59@gmail.com
Thirtle H (wef Aug 16)	3	3	100	cllr.haydn.thirtle@great-yarmouth.gov.uk
Walch C (wef Aug 16)	3	2	67	cllr.chris.walch@great-yarmouth.gov.uk
Weymouth S (Mrs)	4	3	75	cllr.Shirley.Weymouth@great-yarmouth.gov.uk

* Chairman

** Vice-Chairman

Average attendance = 66%



Broads

Drainage Board

Board Members and Officers

Gifts and Hospitality Register for 2016/17

[illegible]