



Broads
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2018**

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 2018. 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 21.5% on employees pensionable pay into the pension fund for 2017/18.
- (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 2018 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 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

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	269,877	269,877	0	269,877	269,877	0
1	Special Levies issued by the Board	621,766	621,766	0	621,766	621,766	0
	Grants Applied	1,404,420	1,147,342	-257,078	1,404,420	1,147,342	-257,078
	Rental Income	0	826	826	0	826	826
2	Highland Water Contributions	217,435	219,580	2,145	217,435	219,580	2,145
3	Income from Rechargeable Works	54,900	75,874	20,974	54,900	75,874	20,974
	Develpment Contributions	0	0	0	0	0	0
	Investment Interest	11,323	5,831	-5,492	11,323	5,831	-5,492
4	Other Income	146,929	156,581	9,652	146,929	156,581	9,652
	Total Income	£2,726,650	£2,497,678	-£228,973	£2,726,650	£2,497,678	-£228,973
	<u>Less Expenditure:</u>						
6	Capital Works	1,427,420	1,186,445	240,975	1,427,420	1,186,445	240,975
7	Environment Agency Precept	158,743	158,743	0	158,743	158,743	0
8	Maintenance Works	1,071,137	962,108	109,029	1,071,137	962,108	109,029
	Development Expenditure	0	0	0	0	0	0
	Interest Payments	0	0	0	0	0	0
9	Administration Charges	140,284	130,633	9,651	140,284	130,633	9,651
3	Cost of Rechargeable Works	0	72,883	-72,883	0	72,883	-72,883
5	Net Deficit/(Surplus) on Operating Accounts	0	-30,479	30,479	0	-30,479	30,479
	Total Expenditure	£2,797,584	£2,480,333	£317,251	£2,797,584	£2,480,333	£317,251
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
10	Net Surplus/(Deficit)	-£70,934	£17,344	£88,278	-£70,934	£17,344	£88,278

From: 01 April 2017
 To: 31 March 2018

Period To: 12
 Year Ended: 31 March 2018

Notes	Balance Sheet as at 31-3-2018	Opening Balance £	Movement This Year £	Closing Balance £
11	Fixed Assets:			
	Land and Buildings	215,383	29,696	245,079
	Plant and Equipment	413,716	-50,820	362,896
	Pumping Stations	108,285	-36,094	72,191
	Shared Consortium Assets	0	0	0
		737,384	-57,219	680,165
	Current Assets:			
12	Bank Account	201,734	95,119	296,853
	Stock	4,057	-2,587	1,470
13	Trade Debtors	13,558	10,326	23,884
14	Work in Progress	2,440	4,180	6,620
15	Term Deposits	1,500,000	50,000	1,550,000
16,17	Drainage Rates and Special Levies Due	66	135	201
18	Prepayments	0	0	0
	Prepayments to WMA	9,435	-37,534	-28,099
	Accrued Interest	0	0	0
	VAT Due	34,500	3,772	38,272
		1,765,790	123,411	1,889,201
	Less Current Liabilities:			
	Trade Creditors	162,758	-158,293	4,465
	Accruals	11,711	15,534	27,245
	Payroll Controls	0	0	0
	Debtors paid in advance	0	180	180
20	Loans due in less than one year	0	0	0
		174,469	-142,579	31,890
	Net Current Assets	1,591,321	265,991	1,857,312
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	185,000	33,000	218,000
20	Loans due in more than one year	0	0	0
		185,000	33,000	218,000
	Net Assets	£2,143,705	£175,772	£2,319,477
21	Reserves:			
	Earmarked			
19.	Grants Reserve	559,363	227,522	786,885
22	General Reserve	1,103,690	17,344	1,121,034
23	Development Reserve	100,751	0	100,751
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	108,600	0	108,600
		2,178,231	244,866	2,423,097
	Non-Distributable			
25	Revaluation Reserve	150,474	-36,094	114,380
26	Pension Reserve	-185,000	-33,000	-218,000
		-34,526	-69,094	-103,620
	Total Reserves	£2,143,705	£175,772	£2,319,477

P J CAMAMILE MA FCIS
 CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
 FINANCE OFFICER

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

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	159,062	159,062
Great Yarmouth Borough Council	179,887	179,887
North Norfolk District Council	280,337	280,337
South Norfolk District Council	2,480	2,480
	621,766	621,766

- 2 The Highland Water Claim for 2017/18 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 modest surplus of £2,991 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
4803 Shared Income from WMA	137,520	156,333
4800 Sundry Income	9,000	173
4802 Summons Costs	409	75
	146,929	156,581

- 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	-1,647
Mobile Plant Operations Account	0	-28,833
	0	-30,479

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 2017/18 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	293,333	240,636
Pump Attendance	31,471	25,817
Plant Charges	77,054	63,212
Insurance	12,528	10,278
Out-sourced repairs and maintenance	151,983	124,679
Materials	3,273	2,685
Electricity	213,950	175,514
Telemetry	999	819
Plant Hire	0	0
Depreciation	0	0
Direct Works	784,591	643,641
5400 Technical Support Staff Costs	263,536	301,450
5450 Other Technical Support Costs	7,010	1,871
5500 Biodiversity Action Plan Costs	16,000	15,146
Maintenance Works	1,071,137	962,108

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

	Y-T-D Budget	Y-T-D Actual
6000 Administration Staff Costs	95,418	92,913

Period To: 12
Year Ended: 31 March 2018

6001	Other Administration Costs	41,666	35,024
6200	Drainage Rates AV Increases/(Decreases)	1,000	-1
6100	Kettlewell House Depreciation	1,029	1,029
6400	Sundry Expenses	321	483
6500	Settlement Discount	750	1,185
6300	Debtors written off	100	0
		140,284	130,633

	Budget
Development Reserve	0
Plant Reserve	0
General Reserve	-70,934
	-70,934

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance as at 1-4-2017	239,270	544,563	412,722	1,196,555
(+) Additions	41,670	32,304	0	73,974
(-) Disposals	0	0	0	0
Closing Balance as at 31-3-2018	280,940	576,867	412,722	1,270,529
Depreciation				
Opening Balance as at 1-4-2017	23,888	130,847	304,436	459,171
(+) Depreciation Charge for year	11,974	83,124	36,095	131,193
(-) Accumulated depreciation written out on disposal	0	0	0	0
Closing Balance as at 31-3-2018	35,862	213,971	340,531	590,364
Net Book Value as at 31-03-2017	215,383	413,716	108,285	737,384
Net Book Value as at 31-3-2018	245,079	362,896	72,191	680,165

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:

	2016/17	2017/18
Opening Balance as at 1-4-2017 b/fwd	237,079	201,734
(+) Receipts	2,249,383	3,962,041
(-) Payments	-2,284,727	-3,866,922
(=) Closing Balance as at 31-3-2018 c/fwd	201,734	296,853
Balance on Statement as at 31-3-2018	146,280	315,115
Less: Unpresented Payments	55,454	-23,457
Add: Unpresented Receipts	0	5,196
Closing Balance as at 31-3-2018 c/fwd	201,734	296,853

Debt period	Amount	Number of Debtors
<=30 days	2,832	1
>30 days and <=60 days (East Suffolk IDB. Paid March 2018)	0	0
>60 days and <=90 days	0	0
>90 days (See Below)	21,052	1
	<u>23,884</u>	<u>2</u>

>90 days	Amount	Inv.Date	Originator
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From: 01 April 2017
To: 31 March 2018

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Note Notes to the Accounts

EA - Highland Water Claim	21,052	17/18	Remaining 10%
	21,052		

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

		Estimated Completion	Originator
Sir Henry Cator	2,289.50	On going	Ops Manager
East Suffolk IDB	327.08	30.04.18	Finance Manager
Norfolk Rivers	393.00	30.04.18	Finance Manager
RIMBR001 - EA Integrated Maintenance (Broads)	3,010.00	On going	T Jones
RIMWLY001 - EA Integrated Maintenance (Waveney, Lothingland & Lower Yare IDB)	600.00	On going	T Jones
	6,619.58		

- 15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest Bank plc	500,000	26/10/2017	26/10/2018	0.56%
West Brom Building Society	250,000	28/02/2018	31/05/2018	0.51%
National Counties Building Society	500,000	02/02/2018	16/04/2018	0.49%
Nottingham Building Society	300,000	15/02/2018	02/05/2018	0.47%
	1,550,000			

- 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 8 Ratepayers that have not paid their drainage rates for 2017/18, as compared to 14 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2016/17	2017/18
Arrears b/fwd	1,177	66
Drainage Ratepayers	265,123	269,884
Special Levies for the year	610,659	621,766
Payments Received	-876,929	-890,436
Annual Value Decrease	-3,992	-1,669
Annual Value Increase	2,820	1,238
New Assessments	1,155	430
Irrecoverables and write offs	-1,378	-341
Summons Collection Costs	1,200	375
Settlement Discount	0	-1,143
Sundry adjustments	232	30
Arrears c/fwd	66	201

- 18 There are no current prepayments.

19 **Grants Reserve**

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

	2016/17	2017/18
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%)	7,177	7,177
SCH11: Sutton Ochre Improvement (100%)	0	0
SCH19: Damgate Marshes (100%)	69	69
SCH65: Halvergate Marshes Water Level Management Plan	246,752	23,013
SCH23: Shallam Dyke	2,721	2,721
SCH50: Parrots Feather: Norfolk County Council (100%)	2,448	2,448
SCH57: South Walsham GWP (100%)	40	40
SCH31: Brograve Study (100%)	54,102	46,400
SCH45: Hickling (100%)	26,505	26,505
SCH06: Stubb Mill Pump Replacement (45%)	4,185	4,185
SCH12: Muckfleet Survey & Options Appraisal	0	0
SCH13: Five Mile Pump Replacement (45%)	787	787
SCH14: Hermitage Pump/Structure Replacement (45%)	800	800

From: 01 April 2017
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Note Notes to the Accounts

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
SCH09: River Yare Pumping Station Improvement	2,477	2,477
SCH32: Eastfield Pumping Station Auto Weedscreen	2,066	2,066
SCH33: Tonnage Bridge Pumping Station Auto Weedscreen	0	-1
SCH34: Eel Monitoring at Halvergate and Somerton	0	0
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	76,460	43,699
SCH69: Stokesby PS Bypass FCERM7 Study	40,000	60,725
SCH70: Tunstall PS Bypass FCERM7 Study	68,000	55,124
SCH71: Broads Culvert Surveys	0	18,055
SCH72: Horsey Boat Dyke Culvert	0	465,821
	559,361	786,885

£

Grant Reserve at 01.04.17	559361.79
Add Grants Received	1374865.00
Less Grant Applied	-1147341.77
Grant Reserve at 31.03.18	786885.02

20 There are currently no outstanding Public Works Loans:

<= 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:

	2016/17	2017/18
Opening Balance, as at 1-4-2017 b/fwd	1,003,625	1,103,690
Net Surplus/(Deficit) for the year	89,953	17,344
Net transfer (to)/from Development Reserve	0	0
Net transfer (to)/from Capital Works Reserve	0	0
Revaluation Reserve adjustment	10,112	0
Closing Balance, as at 31-3-2018 c/fwd	1,103,690	1,121,034

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:

	2016/17	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2017/18
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:

From: 01 April 2017
To: 31 March 2018

Period To: 12
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Note Notes to the Accounts

	2016/17	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2017/18
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:

	2017/18
Opening Balance, as at 1-4-2017 b/fwd	150,474
Less:	
Pumping Station Depreciation	-36,094
Closing Balance, as at 31-3-2018 c/fwd	114,380

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 £1,908,000 as at 31 March 2018 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 23 January 2017.

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 £257,977.84 to this company during the reporting period.

(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 £8,337.96 from the Board for pump attendant duties and £0.00 for general maintenance, Mr Wharton received £0.00 from the Board for improvement works to access track Mautby pump and Mr Wright received £0.00 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 2017.

(iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support 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 £0.00 for undertaking tractor & flail work during the reporting period. The Board's Operations Manager is a partner of this business.

(vi) The Board has paid Ben Goose (BJ Goose Digger Hire Ltd) £152,867.16 during the reporting period for undertaking excavation and basket cutting work. The Board's Operations Manager is related to Ben Goose.

(vii) The Board has paid £343.44 to Chapman Farms Ltd during the reporting period for renting space to house telemetry equipment at Thunderhill and for renting the land to house Somerton Auxilliary Pumping Station Kiosk. This amount is for rent April - July 2017. The Board member Mr J Chapman is a Director in this company.

(viii) The Board has paid £154.10 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns

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Note Notes to the Accounts

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 31-3-2018.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER

**G BLOOMFIELD
CATCHMENT ENGINEER**

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

Our ID	Maintenance Works	Actual 2016/17 £	Actual 2017/18 £	Annual Estimate £	Variance £
Smallburgh					
CMT001P	Hickling Catchment	15,500.89	6,897.25	11,300	4,402.75
CMT150P	Stubb Mill Catchment	6,354.75	3,677.75	2,917	-760.75
CMT002P	Heigham Holmes Catchment	2,229.65	4,973.50	3,645	-1,328.50
CMT003P	Potter Heigham Catchment	8,376.16	9,992.50	5,467	-4,525.50
CMT004P	Horsefen Ludham Catchment	1,840.00	4,362.00	2,916	-1,446.00
CMT005P	Horning Catchment	2,349.00	1,608.00	4,860	3,252.00
CMT149P	Irstead Catchment	0.00	0.00	3,240	3,240.00
CMT006P	Ludham Bridge Catchment	4,316.00	9,969.50	4,860	-5,109.50
CMT008P	Catfield Catchment	1,317.75	0.00	2,592	2,592.00
CMT009P	Sutton Catchment	5,894.00	0.00	4,536	4,536.00
CMT010P	Chapelfield Catchment	1,692.95	1,536.50	4,860	3,323.50
CMT011P	East Ruston Catchment	680.50	4,474.50	5,468	993.50
CMT012P	Wayford Bridge Catchment	0.00	150.00	1,822	1,672.00
CMT151P	St Benets Catchment	1,965.50	4,244.00	4,010	-234.00
CMT046G	Gravitational	0.00	0.00	1,973	1,973.00
		52,517.15	51,885.50	64,466	12,580.50
Middle Bure					
CMT024P	Hermitage Catchment	3,075.84	8,129.25	3,280	-4,849.25
CMT025P	Upton Dole Catchment	8,346.99	13,553.14	10,207	-3,346.14
		11,422.83	21,682.39	13,487	-8,195.39
Repps					
CMT020P	Thurne Cachment	1,710.75	0.00	1,944	1,944.00
CMT021P	Repps Catchment	3,261.50	5,921.50	5,200	-721.50
CMT022P	Martham Catchment	5,444.53	4,738.45	4,860	121.55
		10,416.78	10,659.95	12,004	1,344.05
Happisburgh					
CMT027P	Brograve Catchment	15,253.57	21,836.00	16,403	-5,433.00
CMT028P	Horsey Catchment	4,713.00	5,114.00	3,645	-1,469.00
CMT147P	Somerton North Catchment	4,684.75	5,964.00	4,009	-1,955.00
CMT029P	Somerton South Catchment	8,491.25	11,955.75	4,374	-7,581.75
		33,142.57	44,869.75	28,431	-16,438.75
Lower Bure					
CMT121P	Tunstall Catchment	15,828.50	18,542.00	15,674	-2,868.00
CMT122P	Five Mile Catchment	2,741.00	3,174.00	7,000	3,826.00
CMT123P	Ashtree Catchment	2,692.00	5,084.50	5,103	18.50
CMT124P	Breydon Catchment	27,239.25	26,008.25	28,000	1,991.75
CMT125P	Sevenmile Catchment	12,169.00	13,948.50	9,841	-4,107.50
CMT148P	Berney Catchment	1,522.50	1,120.50	1,461	340.50
ESA	Halvergate ESA/WM	4,945.40	5,728.69	12,000	6,271.31
		67,137.65	73,606.44	79,079	5,472.56
Muckfleet					
CMT031P	Mautby Catchment	10,006.50	14,883.75	20,000	5,116.25
CMT034P	Stokesby Catchment	19,571.84	11,670.75	10,000	-1,670.75
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	3,888	3,888.00
		29,578.34	26,554.50	33,888	7,333.50
Lower Yare First - Buckenham					
CMT153P	Buckenham Catchment	0.00	0.00	1,296	1,296.00
Lower Yare First - Postwick					
CMT152P	Postwick Catchment	180.00	1,732.50	3,000	1,267.50
Lower Yare Fourth					
CMT154P	Cantley Catchment	0.00	0.00	2,268	2,268.00
DRAINS MAINTENANCE		204,395.32	230,991.03	237,919	6,927.97

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

Our ID	Maintenance Works	Actual 2016/17 £	Actual 2017/18 £	Annual Estimate £	Variance £
Smallburgh					
P001	Hickling Eastfield Pumping Station	6,796.83	5,949.71	16,338	10,388.29
P150	Hickling Stubb Pumping Station	4,685.03	3,021.51	11,624	8,602.49
P002	Heigham Holmes Pumping Station	1,670.77	2,356.98	18,570	16,213.02
P003	Potter Heigham Pumping Station	5,858.90	11,170.97	18,964	7,793.03
P004	Horsefen Pumping Station	1,778.95	1,785.19	10,274	8,488.81
P005	Horning Grove	2,748.11	6,931.25	24,237	17,305.75
P149	Irstead Pumping Station	4,781.49	4,865.64	10,674	5,808.36
P006	Ludham Bridge Pumping Station	0.00	0.00	4,824	4,824.00
P035	Ludham Bridge Pumping Station North	5,371.39	11,634.34	10,174	-1,460.34
P036	Ludham Bridge Pumping Station South	2,528.48	4,930.01	11,074	6,143.99
P008	Catfield Pumping Station	2,483.95	2,746.64	12,874	10,127.36
P009	Sutton Pumping Station	2,937.97	2,832.18	14,524	11,691.82
P010	Chapelfield Pumping Station	6,978.63	8,395.59	7,074	-1,321.59
P011	East Ruston Pumping Station (Tonnage Bridge)	4,785.84	13,497.83	13,124	-373.83
P012	Wayford Bridge Pumping Station	3,124.87	2,961.82	5,574	2,612.18
CMT051G	Sutton Scheme	1,720.50	0.00	0	0.00
P151	St Benets Pumping Station	3,106.46	4,913.86	9,124	4,210.14
		61,358.17	87,993.52	199,047	111,053.48
Middle Bure					
P024	Hermitage Pumping Station	3,949.03	7,496.78	12,474	4,977.22
P025	Upton Dole Pumping Station	9,124.61	15,735.57	25,503	9,767.43
P160	South Walsham	515.58	360.86	0	-360.86
		13,589.22	23,593.21	37,977	14,383.79
Repps					
P020	Thurne Pumping Station	3,581.07	3,596.32	12,774	9,177.68
P021	Repps Pumping Station	3,060.62	7,405.92	10,674	3,268.08
P022	Martham Pumping Station	10,465.19	11,228.54	12,924	1,695.46
		17,106.88	22,230.78	36,372	14,141.22
Happisburgh					
P027	Brograve Pumping Station	33,789.83	27,258.74	36,153	8,894.26
P028	Horsey Pumping Station	16,239.74	14,502.45	15,874	1,371.55
P030	Somerton Auxiliary	1,161.94	2,531.78	4,824	2,292.22
P147	Somerton North Pumping Station	6,708.95	5,294.65	12,674	7,379.35
P029	Somerton South Pumping Station	12,919.66	14,604.44	19,264	4,659.56
		70,820.12	64,192.06	88,789	24,596.94
Lower Bure					
P121	Tunstall Pumping Station	15,799.79	17,508.75	22,064	4,555.25
P122	Five Mile Pumping Station	7,962.53	3,801.36	14,224	10,422.64
P123	Ashtree Pumping Station	3,974.04	28,392.14	7,474	-20,918.14
P124	Breydon Pumping Station	27,284.32	52,300.78	16,714	-35,586.78
P125	Seven Mile Pumping Station	49,787.43	10,379.00	16,064	5,685.00
P148	Berney Pumping Station	2,785.17	-1,664.54	5,324	6,988.54
P126	Stracey Arms Intake	4,223.16	22,031.72	8,584	-13,447.72
		111,816.44	132,749.21	90,448	-42,301.21
Muckfleet					
P031	Mautby Pumping Station	21,673.48	21,473.19	29,253	7,779.81
P034	Stokesby Pumping Station	21,107.80	40,803.68	27,164	-13,639.68
		42,781.28	62,276.87	56,417	-5,859.87
Lower Yare First - Buckenham					
P153	Buckenham Pumping Station	4,154.02	7,748.83	15,074	7,325.17
Lower Yare First - Postwick					
P152	Postwick Pumping Station	7,336.51	5,514.99	11,224	5,709.01
Lower Yare Fourth					

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

Our ID	Maintenance Works	Actual 2016/17 £	Actual 2017/18 £	Annual Estimate £	Variance £
P154	Cantley Pumping Station	4,338.44	6,350.03	11,324	4,973.97
	PUMPING STATIONS	333,301.08	412,649.50	546,672	134,022.50
	DIRECT WORKS	537,696.40	643,640.53	784,591	140,950.47
	TECHNICAL SUPPORT STAFF COSTS	236,823.00	301,450	263,536	-37,914.00
	OTHER TECHNICAL SUPPORT COSTS	3,252.00	1,871	7,010	5,139.00
	BIODIVERSITY ACTION PLAN COSTS	12,296.00	15,146	16,000	854.00
	CONTINGENCY	0.00	0.00	0	0.00
	MAINTENANCE WORK	£790,067.40	£962,107.53	£1,071,137	£109,029.47

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

ID	Direct Works Analysis	Actual 2017/18 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Workshop £
Smallburgh												
CMT001P	Hickling Catchment	6,897.25						6,897.25				
CMT150P	Stubb Mill Catchment	3,677.75						3,677.75				
CMT002P	Heigham Holmes Catchment	4,973.50	2,211.00	855.00				1,907.50				
CMT003P	Potter Heigham Catchment	9,992.50	3,420.00	3,459.50				3,113.00				
CMT004P	Horsefen Ludham Catchment	4,362.00	1,404.00	1,542.00				1,416.00				
CMT005P	Horning Catchment	1,608.00	1,008.00	600.00								
CMT149P	Irstead Catchment	0.00										
CMT006P	Ludham Bridge Catchment	9,969.50	3,048.00	3,439.00				3,482.50				
CMT008P	Catfield Catchment	0.00										
CMT009P	Sutton Catchment	0.00										
CMT010P	Chapelfield Catchment	1,536.50	972.00	564.50								
CMT011P	East Ruston Catchment	4,474.50	2,832.00	1,642.50								
CMT012P	Wayford Bridge Catchment	150.00						150.00				
CMT051G	Sutton Scheme	0.00										
CMT151P	St Benets Catchment	4,244.00	2,593.50	1,470.50				180.00				
CMT046G	Gravitational	0.00										
		51,885.50	17,488.50	13,573.00	0.00	0.00	0.00	20,824.00	0.00	0.00	0.00	0.00
Middle Bure												
CMT024P	Hermitage Catchment	8,129.25	4,357.50	1,551.50				2,220.25				
CMT025P	Upton Dole Catchment	13,553.14	6,018.00	2,445.00				5,072.75		17.39		
		21,682.39	10,375.50	3,996.50	0.00	0.00	0.00	7,293.00	0.00	17.39	0.00	0.00
Repps												
CMT020P	Thurne Cachment	0.00										
CMT021P	Repps Catchment	5,921.50	1,039.50					4,882.00				
CMT022P	Martham Catchment	4,738.45	2,607.00	1,010.50				1,114.50		6.45		
		10,659.95	3,646.50	1,010.50	0.00	0.00	0.00	5,996.50	0.00	6.45	0.00	0.00
Happisburgh												
CMT027P	Brograve Catchment	21,836.00	14,383.50	7,127.50				325.00				
CMT028P	Horsey Catchment	5,114.00	3,283.50	1,485.50				345.00				
CMT147P	Somerton North Catchment	5,964.00	3,859.50	1,894.50				210.00				
CMT029P	Somerton South Catchment	11,955.75	5,938.50	2,410.50				3,606.75				
		44,869.75	27,465.00	12,918.00	0.00	0.00	0.00	4,486.75	0.00	0.00	0.00	0.00
Lower Bure												
CMT121P	Tunstall Catchment	18,542.00	12,210.00	6,152.00				180.00				
CMT122P	Five Mile Catchment	3,174.00	1,779.00	1,395.00								
CMT123P	Ashtree Catchment	5,084.50	3,361.50	1,723.00								

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

ID	Direct Works Analysis	Actual 2017/18 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Workshop £
CMT124P	Breydon Catchment	26,008.25	15,196.50	8,901.50				1,910.25				
CMT125P	Seven Mile Catchment	13,948.50	8,586.00	5,362.50								
CMT148P	Berney Catchment	1,120.50	708.00	412.50								
ESA	Halvergate ESA/WM	5,728.69	4,078.50							1,650.19		
		73,606.44	45,919.50	23,946.50	0.00	0.00	0.00	2,090.25	0.00	1,650.19	0.00	0.00
	Muckfleet											
CMT031P	Mautby Catchment	14,883.75	7,908.00	4,627.50				1,423.25		925.00		
CMT034P	Stokesby Catchment	11,670.75	5,764.50	2,168.50				3,737.75				
DRN035	Hemsby and Ormesby Catchment	0.00										
		26,554.50	13,672.50	6,796.00	0.00	0.00	0.00	5,161.00	0.00	925.00	0.00	0.00
	Lower Yare First - Buckenham											
CMT153P	Buckenham Catchment	0.00										
	Lower Yare First - Postwick											
CMT152P	Postwick Catchment	1,732.50	1,080.00	652.50								
	Lower Yare Fourth											
CMT154P	Cantley Catchment	0.00										
	DRAINS MAINTENANCE	230,991.03	119,647.50	62,893.00	0.00	0.00	0.00	45,851.50	0.00	2,599.03	0.00	0.00
	Smallburgh											
P001	Hickling Eastfield Pumping Station	5,949.71	1,843.50		885.47	2,351.17	277.19	557.26	35.12			
P150	Hickling Stubb Pumping Station	3,021.51	1,110.00		885.47	619.91	277.15	93.89	35.09			
P002	Heigham Holmes Pumping Station	2,356.98	300.00			1,535.16	277.18	244.64				
P003	Potter Heigham Pumping Station	11,170.97	1,834.50	52.00		8,672.06	277.15	213.89	35.12	86.25		
P004	Horsefen Pumping Station	1,785.19	444.00			980.40	277.15	83.64				
P005	Horning Pumping Station	6,931.25	2,671.50			3,872.43	22.77	231.64	132.91			
P149	Irstead Pumping Station	4,865.64	2,182.50		750.00	778.43	277.15	877.56				
P035	Ludham Bridge Pumping Station North	11,634.34	2,110.50		1,500.00	6,989.00	277.15	739.81	17.88			
P036	Ludham Bridge Pumping Station South	4,930.01	1,525.50		1,500.00	1,371.59	277.15	237.89	17.88			
P008	Catfield Pumping Station	2,746.64	828.00		885.47	627.01	277.15	93.89	35.12			
P009	Sutton Pumping Station	2,832.18	871.50			1,094.32	277.15	554.09	35.12			
P010	Chapelfield Pumping Station	8,395.59	2,380.50			2,410.67	277.15	3,327.27				
P011	East Ruston Pumping Station	13,497.83	2,535.00		750.00	9,604.45	277.15	296.11	35.12			
P012	Wayford Bridge Pumping Station	2,961.82	1,698.00			737.87	277.15	248.80				
P151	St Benets Pumping Station	4,913.86	2,307.00			1,565.16	277.15	746.67	17.88			

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

ID	Direct Works Analysis	Actual 2017/18 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Workshop £
	Middle Bure	87,993.52	24,642.00	52.00	7,156.41	43,209.63	3,902.94	8,547.05	397.24	86.25	0.00	0.00
P024	Hermitage Pumping Station	7,496.78	1,471.50		1,087.32	1,690.18	277.15	2,935.51	35.12			
P025	Upton Dole Pumping Station	15,735.57	3,067.50		1,087.32	10,179.51	277.15	1,088.97	35.12			
P160	South Walsham	360.86					277.22	83.64				
		23,593.21	4,539.00	0.00	2,174.64	11,869.69	831.52	4,108.12	70.24	0.00	0.00	0.00
	Repps											
P020	Thurne Pumping Station	3,596.32	871.50		1,400.00	918.66	277.15	93.89	35.12			
P021	Repps Pumping Station	7,405.92	3,757.50		1,500.00	1,726.28	277.15	127.12	17.87			
P022	Martham Pumping Station	11,228.54	3,556.50		600.00	5,678.53	277.15	1,116.36				
		22,230.78	8,185.50	0.00	3,500.00	8,323.47	831.45	1,337.37	52.99	0.00	0.00	0.00
	Happisburgh											
P027	Brograve Pumping Station	27,258.74	3,273.00		1,635.48	20,904.07	277.15	1,133.92	35.12			
P028	Horseley Pumping Station	14,502.45	8,812.50		1,039.57	1,729.44	277.15	2,608.67	35.12			
P030	Somerton Auxiliary	2,531.78	270.00		885.47	1,008.42	277.15	90.74				
P147	Somerton North Pumping Station	5,294.65	4,182.00		700.00		277.15	100.35	35.15			
P029	Somerton South Pumping Station	14,604.44	5,437.50		885.47	7,573.33	277.15	395.86	35.13			
		64,192.06	21,975.00	0.00	5,145.99	31,215.26	1,385.75	4,329.54	140.52	0.00	0.00	0.00
	Lower Bure											
P121	Tunstall Pumping Station	17,508.75	2,715.00		969.38	13,240.99	277.15	306.23				
P122	Five Mile Pumping Station	3,801.36	1,683.00			1,693.34	277.15	112.75	35.12			
P123	Ashtree Pumping Station	28,392.14	6,664.50			4,185.48	277.15	17,265.01				
P124	Breydon Pumping Station	52,300.78	21,553.50	266.50		17,620.53	277.15	12,583.10				
P125	Seven Mile Pumping Station	10,379.00	4,432.50			4,072.78	277.15	1,578.69	17.88			
P148	Berney Pumping Station	-1,664.54	90.00			-2,115.33	277.15	83.64				
P126	Stracey Arms Intake	22,031.72	11,572.50		700.00	8,009.14	277.15	1,437.81	35.12			
		132,749.21	48,711.00	266.50	1,669.38	46,706.93	1,940.05	33,367.23	88.12	0.00	0.00	0.00
	Muckfleet											
P031	Mautby Pumping Station	21,473.19	4,857.00		1,409.00	10,404.56	277.15	4,490.36	35.12			
P034	Stokesby Pumping Station	40,803.68	5,583.00		1,570.20	12,248.21	277.15	21,090.00	35.12			
		62,276.87	10,440.00	0.00	2,979.20	22,652.77	554.30	25,580.36	70.24	0.00	0.00	0.00
	Lower Yare First - Buckenham											
P153	Buckenham Pumping Station	7,748.83	231.00		1,595.79	4,915.33	277.15	729.56				
	Lower Yare First - Postwick											
P152	Postwick Pumping Station	5,514.99	2,001.00			3,133.05	277.15	103.79				

From: 01 April 2017
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Period To: 12
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ID	Direct Works Analysis	Actual 2017/18 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Workshop £
P154	Lower Yare Fourth Cantley Pumping Station	6,350.03	264.00		1,595.80	3,488.28	277.21	724.74				
	PUMPING STATIONS	412,649.50	120,988.50	318.50	25,817.21	175,514.41	10,277.52	78,827.76	819.35	86.25	0.00	0.00
	DIRECT WORKS	£643,640.53	£240,636.00	£63,211.50	£25,817.21	£175,514.41	£10,277.52	£124,679.26	£819.35	£2,685.28	£0.00	£0.00

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

Plant ID	Mobile Plant Operations Account	Notional Income	Unit Rate	Charge Out Unit	Units Worked	PL01 R & M	PL02 Fuel Oil Lub	PL03 Parts	PL04 3rd Party R & M	PL05 Licence & Ins	PL09 Int	PL06 Depn	Total Expenditure	Over (Under) Recovery
M01	Hyundai 140LC Excavator	21,814.00	13.00	Hour	1,678	2,635.71	5,901.80		626.19			8,889.96	18,053.66	3,760.34
M02	Hyundai 140LC Excavator	27,098.50	13.00	Hour	2,085	3,060.21	7,743.42		714.72			8,889.96	20,408.31	6,690.19
M07	Doosan Excavator	0.00	13.00	Hour	0							558.20	558.20	-558.20
M14	Doosan Excavator	17,572.75	13.00	Hour	1,352	2,437.71	978.69		17,379.34			12,242.28	33,038.02	-15,465.27
	Excavators	66,485.25			5,114.25	8,133.63	14,623.91	0.00	18,720.25	0.00	0.00	30,580.40	72,058.19	-5,572.94
M08	John Deere Tractor	10,250.50	13.00	Hour	789	3,576.21	2,842.41		7,133.56		0.00	1,416.79	14,968.97	-4,718.47
	Tractors	10,250.50			788.50	3,576.21	2,842.41	0.00	7,133.56	0.00	0.00	1,416.79	14,968.97	-4,718.47
M03A	Weedbucket	0.00	2.00	Hour	0						0.00	0.00	0.00	0.00
M04A	Weedbasket	0.00	2.00	Hour	0				929.00		0.00	0.00	929.00	-929.00
M05A	Weedbasket	4,047.00	2.00	Hour	2,024				674.94			998.40	1,673.34	2,373.66
M05B	Weedbasket	3,105.00	2.00	Hour	1,553	120.00			3,132.03			998.40	4,250.43	-1,145.43
	Baskets/Buckets	7,152.00			3,576	120.00	0.00	0.00	4,735.97	0.00	0.00	1,996.80	6,852.77	299.23
M13	Comfort Space	12,920.00	190.00	Week	68				3,640.68			1,599.48	5,240.16	7,679.84
M16	Polaris All Terrain Vehicle	22,650.00	12.50	Hour	1,812	330.00	148.62		155.59	192.49		2,514.72	3,341.42	19,308.58
M18	Trimble R10 GPS Level Equipment	5,150.00	50.00	Day	103				32.54	1,500.00		3,140.04	4,672.58	477.42
M20	Perkins GCB300A Generator	0.00	300.00	Week	0				750.00			5,073.60	5,823.60	-5,823.60
M21	2ft Towed Sheepsfoot Roller	0.00	30.00	Day	0							1,899.00	1,899.00	-1,899.00
M22	Selwood D200 Mobile pumps	16,120.00	130.00	Day	124	33.00			1,035.75		0.00	4,851.98	5,920.73	10,199.27
M22a	Selwood D200 Mobile pumps	12,220.00	130.00	Day	94	33.00			1,035.75			2,928.10	3,996.85	8,223.15
M23	LM186 TriAxle Flat Bed Trailer	0.00	2.00	Day	0							915.96	915.96	-915.96
M24	LM186 TriAxle Flat Bed Trailer	0.00	2.00	Day	0							915.96	915.96	-915.96
M26	Selwood D200 Pump (0516042SD)	6,105.00	100.00	Day	61	33.00			1,035.75			3,465.75	4,534.50	1,570.50
M27	Selwood D200 Pump (0516052SD)	5,455.00	100.00	Day	55	33.00			1,035.75			3,465.75	4,534.50	920.50
	Specialist Equipment	80,620.00			2,316.60	462.00	148.62	0.00	8,721.81	1,692.49	0.00	30,770.34	41,795.26	38,824.74
Mobile Plant Operations Account (this year)		£164,507.75			11,795.35	£12,291.84	£17,614.94	£0.00	£39,311.59	£1,692.49	£0.00	£64,764.33	£135,675.19	£28,832.56
Mobile Plant Operations Account (last year)		£82,755.50			8,327.54	£5,679.00	£12,705.16	£0.00	£10,122.79	£1,489.65	£0.00	£42,103.99	£72,100.59	£10,654.91

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

ID	Labour Operations Account	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
Work Done:					
7000	Labour and Workshop Charges	374,549.00	458,291.48	385,785	72,506.01
7005	Contributions from Contractors towards Supervision Costs	5,972.20	44,304.00	6,151	38,152.63
		380,521.20	502,595.48	391,937	110,658.64
Workshop Direct Costs:					
7015	Workshop Salaries (4)	106,853.05	122,701.15	110,059	-12,642.51
7190	Plant Engineer Vehicle 1 - AU64 HCG	11,145.92	5,803.35	11,480	5,676.95
7195	Plant Engineer Vehicle 2 - AU64 HCD	6,076.16	7,725.48	6,258	-1,467.04
7180	Plant Engineer Vehicle 3 - AK14 XRE	7,408.87	3,813.29	7,631	3,817.85
7205	Plant Engineer Vehicle 4 - AF66 LSK	3,309.48	7,613.77	3,409	-4,205.01
		134,793.48	147,657.04	138,837	-8,819.76
In-Field Direct Costs:					
7010	Basic Pay	53,974.74	81,879.96	55,594	-26,285.98
7020	Overtime	24,514.05	26,586.21	25,249	-1,336.74
7030	Bonus	1,316.20	859.40	1,356	496.29
7040	Service Bonus	0.00	0.00	0	0.00
7050	Attendance Pay	110.04	0.00	113	113.34
7060	Proficiency Certificates	0.00	0.00	0	0.00
7080	Call Out/Expenses	1,350.30	1,173.22	1,391	217.59
7100	Business Mileage	8,494.20	11,799.45	8,749	-3,050.42
7110	Holiday Pay	8,493.94	11,370.96	8,749	-2,622.20
7120	Sick Pay	1,464.78	966.72	1,509	542.00
		99,718.25	134,635.92	102,710	-31,926.12
Workshop Variable Overheads:					
7085	Mobile Telephone Charges	1,776.52	1,347.49	1,830	482.33
7090	Lone Worker Telephone Charges	36.00	36.00	37	1.08
7135	Employers NI Costs	11,169.99	14,786.94	11,505	-3,281.85
7145	Employers Pension Costs	22,504.50	27,222.23	23,180	-4,042.60
7155	Life Assurance	350.47	1,831.87	361	-1,470.89
7245	Training Course Fees	1,976.00	4,339.53	2,035	-2,304.25
7255	Protective Clothing/Health and Safety	1,073.57	3,579.70	1,106	-2,473.92
		38,887.05	53,143.76	40,054	-13,090.10
In-Field Variable Overheads:					
7070	Mobile Telephone Charges	917.89	1,629.07	945	-683.64
7075	Lone Worker Telephone Charges	72.00	72.00	74	2.16
7130	Employers NI Costs	9,175.80	12,035.80	9,451	-2,584.73
7140	Employers Pension Costs	12,925.88	25,330.01	13,314	-12,016.35
7150	Life Assurance	306.96	1,261.28	316	-945.11
7240	Training Course Fees	14,544.69	2,683.31	14,981	12,297.72
7250	Protective Clothing/Health and Safety	2,033.58	3,417.52	2,095	-1,322.93
		39,976.80	46,428.99	41,176	-5,252.89
Fixed Supervision Overheads:					
7160	Operations Manager	59,862.00	59,428.44	61,658	2,229.42
7170	Operations Manager - Vehicle AF16 LSD	9,630.08	8,791.85	9,919	1,127.13
7200	Operations Manager - Vehicle AF66 LRX	3,875.53	9,212.45	3,992	-5,220.65
		73,367.61	77,432.74	75,569	-1,864.10
Staff Costs (excluding depreciation)		365,931.71	440,380.21	373,995	-66,384.72
Depreciation of Company Vehicles		20,811.48	18,918.24	24,350	5,431.76
Staff Costs (including depreciation)		386,743.19	459,298.45	398,345	-60,952.96
Workshop Overheads:					
7280	Martham Depot	676.47	2,175.77	697	-1,479.01
7300	Business Rates	3,833.28	4,613.40	3,948	-665.12
7305	Electricity and Fuel	190.78	799.43	197	-602.93
7311	Printing and Stationary	160.08	453.04	165	-288.16
7315	Heating Oil	0.00	4,437.50	600	-3,837.50
7320	Repairs and Maintenance	4,358.14	0.00	4,489	4,488.88
7325	Insurance	0.00	0.00	0	0.00
7330	Depreciation	8,095.96	10,944.96	8,339	-2,606.12
7260	Small Tools and Consumables	5,797.16	18,226.42	5,971	-12,255.35
		23,111.87	41,650.52	24,405	-17,245.29
Net Operating Surplus/(Deficit)		-£29,333.86	£1,646.51	-£30,814	£32,460.39

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

ID	Labour Operations Account	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
Productive Hours:					
L004	Peter Butler	1,890	1,243	1,840	-598
L002	Alan Cullingford	2,200	2,241	1,840	401
L008	Alan Goose	1,293	1,536	1,100	436
L010	Darren Grimmer	936	1,843	1,840	3
L011	Chris Sparrow	997	1,920	1,840	80
	In-Field	7,315	8,782	8,460	322
L012	James Armstrong	524	1,816	1,840	-24
L006	Ricky Grimmer	1,663	1,667	1,840	-174
L007	Barry Harding	1,522	1,617	1,840	-224
L005	Stewart Hunt	1,897	1,384	1,840	-456
	Workshop	5,605	6,483	7,360	-877
L001	Ben Goose	718	4,483	0	4,483
L003	Robert Thain	201	0	0	0
L013	GDR Sales	0	197	0	197
L014	SJ Cobbold, Suffolk	0	992	0	992
L015	Laser Civil Engineering Ltd	0	937	0	937
L016	Paul V Thain	0	208	0	208
	Contractors	919	6,816	0	6,816
In-Field Cost/Hour:					
	Direct Cost	13.63	15.33	12.14	-3.19
	Variable Overhead	5.47	5.29	4.87	-0.42
	Fixed Supervision Overhead (9/10ths)	8.29	3.40	7.38	3.98
	Depot Overhead (1/3rd)	1.05	1.58	0.96	-0.62
		£28.44	£25.60	£25.35	£0.25
Workshop Cost/Hour:					
	Direct Cost	24.05	22.78	18.86	-3.92
	Variable Overhead	6.94	8.20	5.44	-2.76
	Fixed Supervision Overhead (1/10th)	1.20	0.51	0.94	0.43
	Depot Overhead (2/3rds)	2.75	4.28	2.21	-2.07
		£34.94	£35.77	£27.45	£8.32
Holidays Taken:					
L012	James Armstrong	7	24	24	0
L004	Peter Butler	24	29	29	0
L002	Alan Cullingford	28	26	29	-3
L008	Alan Goose	2	3	29	-27
L010	Darren Grimmer	13	30	24	6
L006	Ricky Grimmer	25	23	24	-2
L007	Barry Harding	29	27	25	2
L005	Stewart Hunt	26	26	24	2
L011	Chris Sparrow	8	20	24	-4
		162	207	232	-25
Sickdays/authorised absences:					
L012	James Armstrong	2	0	0	0
L004	Peter Butler	20	4	0	-4
L002	Alan Cullingford	6	1	0	-1
L008	Alan Goose	0	0	0	0
L010	Darren Grimmer	1	5	0	-5
L006	Ricky Grimmer	2	2	0	-2
L007	Barry Harding	4	3	0	-3
L005	Stewart Hunt	0	11	0	-11
L011	Chris Sparrow	0	1	0	-1
		35	27	0	-27

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2017 Period To: 12
To: 31 March 2018 Year Ended: 31 March 2018

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluation	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposals	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
M01	Hyundai Excavator	12/03/2015	5	64,450.00				64,450.00	18,520.75	8,889.96		27,410.71		37,039.29
M02	Hyundai Excavator	01/04/2015	5	64,450.00				64,450.00	17,779.92	8,889.96		26,669.88		37,780.12
M14	Doosan Excavator	22/08/2016	5	86,211.00				86,211.00	8,161.52	12,242.28		20,403.80		65,807.20
	Excavators			215,111.00	0.00	0.00	0.00	215,111.00	44,462.19	30,022.20	0.00	74,484.39	0.00	140,626.61
M08	John Deere Tractor & Flail AU06 EWR	18/07/2012	5	33,333.33				33,333.33	26,916.54	1,416.79		28,333.33		5,000.00
	Tractors			33,333.33	0.00	0.00	0.00	33,333.33	26,916.54	1,416.79	0.00	28,333.33	0.00	5,000.00
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	2,412.80	998.40		3,411.20		1,580.80
M05B	Weedbasket	01/11/2014	5	4,992.00				4,992.00	2,412.80	998.40		3,411.20		1,580.80
	Baskets			20,449.00	0.00	0.00	0.00	20,449.00	15,290.60	1,996.80	0.00	17,287.40	0.00	3,161.60
M09	Ford Ranger AK14 XRE	14/07/2014	3	17,254.88				17,254.88	11,232.54	1,022.34		12,254.88		5,000.00
M10	Isuzu 4 x 4 Double Cap AU64 HCD	11/09/2014	3	17,096.10				17,096.10	12,137.12	1,958.98		14,096.10		3,000.00
M11	Isuzu D-Max AU64 HCG	21/03/2016	3	18,078.81				18,078.81	3,639.22	3,359.28		6,998.50		11,080.31
M12	Ford Ranger AF16 LSD	01/04/2016	3	18,959.82				18,959.82	5,319.36	5,319.36		10,638.72		8,321.10
M15	Ford Ranger AF66 LRX	03/10/2016	3	19,400.00				19,400.00	1,675.02	3,350.04		5,025.06		14,374.94
M17	Ford Ranger AF66 LSK	21/10/2016	3	19,400.00				19,400.00	1,675.02	3,350.04		5,025.06		14,374.94
M28	Ford Ranger AE18 NMO	19/03/2018	3	0.00		20,095.05		20,095.05	0.00	558.20		558.20		19,536.85
	Vehicles			110,189.61	0.00	20,095.05	0.00	130,284.66	35,678.28	18,918.24	0.00	54,596.52	0.00	75,688.14
M13	Comfort Space	27/06/2016	10	15,995.00				15,995.00	1,199.61	1,599.48		2,799.09		13,195.91
M16	Polaris All-Terrain Vehicle	01/09/2016	4	14,659.00				14,659.00	1,466.92	2,514.72		3,981.64		10,677.36
M18	Trimble R10 GPS Level Equipment	10/09/2016	5	15,700.00				15,700.00	1,831.69	3,140.04		4,971.73		10,728.27
M20	Perkins GCB300A Generator	27/01/2017	5	28,368.00				28,368.00	1,268.40	5,073.60		6,342.00		22,026.00
M21	2ft Towed Sheepsfoot Roller	07/09/2016	5	9,495.00				9,495.00	474.75	1,899.00		2,373.75		7,121.25
M22	Selwood D200 Mobile pumps	02/02/2017	6	20,315.68		762.31		21,077.99	2,257.74	4,851.98		7,109.72		13,968.27
M22A	Selwood D200 Mobile pumps	02/02/2017	6	20,315.68		762.31		21,077.99	0.00	2,928.10		2,928.10		18,149.89
M23	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	0.00		4,580.00		4,580.00	0.00	915.96		915.96		3,664.04
M24	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	0.00		4,580.00		4,580.00	0.00	915.96		915.96		3,664.04
M26	Selwood D200 Pump (0516042SD)	22/05/2017	6	20,315.68		762.31		21,077.99	0.00	3,465.75		3,465.75		17,612.24
M27	Selwood D200 Pump (0516052SD)	22/05/2017	6	20,315.68		762.31		21,077.99	0.00	3,465.75		3,465.75		17,612.24
	Specialist Equipment			165,479.72	0.00	12,209.24	0.00	177,688.96	8,499.11	30,770.34	0.00	39,269.45	0.00	138,419.51
Fixed Assets: Mobile Plant and Equipment				£544,562.66	£0.00	£32,304.29	£0.00	£576,866.95	£130,846.72	£83,124.37	£0.00	£213,971.09	£0.00	£362,895.86
P100	Kettlewell House: NK391156 (2%)	25/08/2009	50	51,450.00				51,450.00	9,261.00	1,029.00		10,290.00		41,160.00
P200	Martham Depot	01/06/2015	20	156,740.00				156,740.00	14,367.76	7,836.96		22,204.72		134,535.28
P201	Martham Depot - Year 2	31/03/2017	10	31,080.29				31,080.29	259.00	3,108.00		3,367.00		27,713.29
P202	Martham Depot - Year 3	31/03/2018		0.00		41,670.11		41,670.11	0.00	0.00		0.00		41,670.11
	Fixed Assets: Land and Buildings			£239,270.29	£0.00	£41,670.11	£0.00	£280,940.40	£23,887.76	£11,973.96	£0.00	£35,861.72	£0.00	£245,078.68
P001	Hickling Eastfield	31/03/2010	10	4,800.00				4,800.00	3360.00	480.00		3,840.00		960.00

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluation	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposals	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
P002	Heigham Homes	31/03/2010	10	5,050.00				5,050.00	3534.76	504.96		4,039.72		1,010.28
P003	Potter Heigham	31/03/2010	10	14,200.00				14,200.00	9939.76	1,419.96		11,359.72		2,840.28
P004	Horsefen	31/03/2010	10	11,150.00				11,150.00	7805.24	1,115.04		8,920.28		2,229.72
P005	Horning Grove	31/03/2010	10	2,750.00				2,750.00	1925.24	275.04		2,200.28		549.72
P008	Catfield	31/03/2010	10	850.00				850.00	594.76	84.96		679.72		170.28
P009	Sutton	31/03/2010	10	1,150.00				1,150.00	804.76	114.96		919.72		230.28
P010	Chapelfield	31/03/2010	10	6,300.00				6,300.00	4410.00	630.00		5,040.00		1,260.00
P011	East Ruston	31/03/2010	10	4,300.00				4,300.00	3009.76	429.96		3,439.72		860.28
P012	Wayford Bridge	31/03/2010	10	3,400.00				3,400.00	2379.76	339.96		2,719.72		680.28
P020	Thurne	31/03/2010	10	3,000.00				3,000.00	2100.00	300.00		2,400.00		600.00
P021	Repps	31/03/2010	10	800.00				800.00	560.24	80.04		640.28		159.72
P022	Martham	31/03/2010	10	4,350.00				4,350.00	3045.00	435.00		3,480.00		870.00
P024	Hermitage	31/03/2010	10	14,200.00				14,200.00	9,939.76	1,419.96		11,359.72		2,840.28
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	21,279.76	3,039.96		24,319.72		6,080.28
P028	Horsey	31/03/2010	10	3,400.00				3,400.00	2,379.76	339.96		2,719.72		680.28
P029	Somerton South	31/03/2010	10	2,700.00				2,700.00	1,890.00	270.00		2,160.00		540.00
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	665.24	95.04		760.28		189.72
P031	Mautby	31/03/2010	10	19,650.00				19,650.00	13,755.00	1,965.00		15,720.00		3,930.00
P034	Stokesby	31/03/2010	10	21,000.00				21,000.00	14,700.00	2,100.00		16,800.00		4,200.00
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	7,665.00	1,095.00		8,760.00		2,190.00
P122	Five Mile	31/03/2010	10	21,400.00				21,400.00	14,979.76	2,139.96		17,119.72		4,280.28
P123	Ashtree	31/03/2010	10	9,250.00				9,250.00	6,474.76	924.96		7,399.72		1,850.28
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	22,400.24	3,200.04		25,600.28		6,399.72
P125	Seven Mile	31/03/2010	10	38,000.00				38,000.00	26,600.24	3,800.04		30,400.28		7,599.72
P147	Somerton North	31/03/2010	10	4,950.00				4,950.00	3,465.00	495.00		3,960.00		990.00
P148	Berney	31/03/2010	10	3,900.00				3,900.00	2,730.00	390.00		3,120.00		780.00
P149	Irstead	31/03/2010	10	2,600.00				2,600.00	1,820.24	260.04		2,080.28		519.72
P150	Hickling Stubb	31/03/2010	10	12,200.00				12,200.00	8,540.24	1,220.04		9,760.28		2,439.72
P151	St Benets	31/03/2010	10	50,300.00				50,300.00	35,210.24	5,030.04		40,240.28		10,059.72
P152	Postwick	31/03/2010	10	2,000.00				2,000.00	1,400.24	200.04		1,600.28		399.72
P153	Buckenham	31/03/2010	10	16,500.00				16,500.00	11,550.00	1,650.00		13,200.00		3,300.00
P154	Cantley	31/03/2010	10	2,500.00				2,500.00	1,749.76	249.96		1,999.72		500.28
Fixed Assets: Pumping Stations and Properties				£412,721.95	£0.00	£0.00	£0.00	£412,721.95	£304,436.47	£36,094.92	£0.00	£340,531.39	£0.00	£72,190.56
Shared Consortium Assets (6.31%)				£392.80	£80.45	£0.00	£0.00	£473.25	£392.80	£80.45	£0.00	£473.25	£0.00	£0.00
Fixed Assets				£1,196,947.70	£80.45	£73,974.40	£0.00	£1,271,002.55	£459,563.75	£131,273.70	£0.00	£590,837.45	£0.00	£680,165.10

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018		ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
1	Balances brought 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
	Grants Reserve	111,619	559,362
	Revaluation Reserve	196,680	150,474
	Pension Reserve	-54,000	-185,000
	As per Statement of Accounts	1,773,102	2,143,704
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Liability	-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 brought forward	1,329,464	1,591,320
2	(+) Rates and Special Levies		
	Drainage Rates	265,123	269,877
	Special Levies issued by the Board	610,659	621,766
	As per Statement of Accounts	875,782	891,643
3	(+) All Other Income		
	Grants Applied	118,638	1,147,342
	Rental Income	936	826
	Highland Water Contributions	172,495	219,580
	Income from Rechargeable Works	187,267	75,874
	Investment Interest	5,640	5,831
	Development Contributions	0	0
	Other Income	127,047	156,581
	Profit/(Loss) on disposal of Fixed Assets	0	0
	As per Statement of Accounts	612,023	1,606,034
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	0	0
	Less: Accumulated depreciation written out	0	0
		0	0
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-118,638	-1,147,342
	(+) Grants Received	566,381	1,374,865
		447,743	227,523
	(=) Adjusted Other Income	1,059,766	1,833,558
4	(-) Staff Costs		
	Labour Operations Account	365,932	440,380

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018		ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
	Technical Support Staff Costs	236,823	301,450
	Administration Staff Costs	90,455	92,913
		693,210	834,743
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	299	0
	Capital Repayments	7,350	0
	As per Statement of Accounts	7,649	0
6	(-) All Other Expenditure		
	Capital Works	128,525	1,186,445
	Maintenance Works	790,067	962,108
	Environment Agency Precept	151,184	158,743
	Administration Charges	143,026	130,633
	Cost of Rechargeable Works	166,070	72,883
	Net Deficit/(Surplus) on Operating Accounts	18,679	-30,479
	Development Expenditure	0	0
	Depreciation of Pumping Stations	36,095	36,095
	As per Statement of Accounts	1,433,646	2,516,428
	(-) Depreciation Charged (Non Cash)		
	Plant and Equipment	62,915	83,124
	Pumping Stations	36,095	36,095
	Land and Buildings	9,125	11,974
		108,135	131,193
	(-) Staff Costs now reported in Box 4	693,210	834,743
	(+) Capitalised Additions		
	Land and Buildings	31,080	41,670
	Plant and Equipment	309,451	32,304
		340,531	73,974
	(=) Adjusted Other Expenditure	972,833	1,624,466
7	(=) Balances carried forward		
	General Reserve	1,103,690	1,121,034
	Development Reserve	100,751	100,751
	Plant Reserve	305,827	305,827
	Capital Works Reserve	108,600	108,600
	Grants Reserve	559,362	786,885
	Revaluation Reserve	150,474	114,380
	Pension Reserve	-185,000	-218,000
	As per Statement of Accounts	2,143,704	2,319,477
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Reserve	-185,000	-218,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018		ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
	Net Book Value of Tangible Fixed Assets	737,384	680,165
		552,384	462,165
	(=) Adjusted Balances carried forward	1,591,320	1,857,312
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	201,734	296,853
	Short Term Investments	1,500,000	1,550,000
	As per Statement of Accounts	1,701,734	1,846,853
9	Total Fixed Assets and Long Term Assets (Net Book Value)		
	Land and Buildings	215,383	245,079
	Plant and Equipment	413,716	362,896
	Pumping Stations	108,285	72,191
	Shared Consortium Assets	0	0
	As per Statement of Accounts	737,384	680,165
10	Total Borrowings		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	As per Statement of Accounts	0	0

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL	ACTUAL
	2016/17 RESTATED (£)	2017/18 £

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2016/17 RESTATED (£)	2017/18 £

7	Balances carried forward (adjusted)	1,591,321	1,857,312
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(-) Deduct: Debtors and Prepayments

Trade Debtors	13,558	23,885
Stock and Work in Progress	6,498	8,090
Drainage Rates and Special Levies Due	66	201
Prepayments	0	0
Prepayments to WMA	9,435	-28,099
Accrued Interest	0	0
Vat Due from HMRC	34,499	38,272
	64,056	42,349

(+) Add: Creditors and Payments Received in Advance

Creditors Control Account	162,758	4,465
Accruals	11,711	27,245
Receipts Paid in Advance	0.00	180.00
	174,469	31,890

(=) Box 8

1,701,734	1,846,853
------------------	------------------

8 (=) Total Cash and Short Term Investments

Cash at Bank and in Hand	201,734	296,853
Short Term Investments	1,500,000	1,550,000
	1,701,734	1,846,853

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

11 MAY 2018

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER



Water Management Alliance

INTERNAL AUDIT REPORT

2017/18

April 2018

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 2017-18. 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 2018 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 2018*'. Although the new guide does not become mandatory until the 2018/19 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 the finance system's lack of control around issuing of unique reference numbers with only a minor risk 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. There has been significant improvement in the controls since last year which has been noted. 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.</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>There were some occasions where there was no reconciliation contained within the folder. This was the result of a printing failure. The Sage 200 system only allows the printing process to be undertaken once and if the printer fails the results cannot be reproduced and are effectively 'lost'.</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 due to printer failure.</p> <p>Recommendation</p> <ol style="list-style-type: none"> 1. Agree to save reconciliation reports to a pdf, so if a printer failure occurs the reports can be retrieved. This could aid with moving towards paperless reconciliations, reducing printing costs and storage space. 	Low	<p>Agreed.</p> <p>A pdf copy of the reconciliations will be saved to an electronic folder.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2. Financial Regulations</p> <p>Observation</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) 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) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>	<p>1) Low</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>

Internal Audit Services

Borough Council of
**King's Lynn &
West Norfolk**



WATER MANAGEMENT ALLIANCE

INTERNAL AUDIT TERMS OF REFERENCE 2017-18

1. INTRODUCTION

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2017-18.

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 & Cuckmere Water Level Management Board

As such, this work will enable the auditor to complete the Annual Governance and Accountability 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 in Internal Drainage Boards in England – A Practitioners Guide (Rev March 2018)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2018 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 2017-18 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.

- 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 Governance and Accountability Return for 2017-18.

4. WORK PLAN

4.1 The audit will be undertaken by
Miss Kathy Woodward,
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 2016-17.	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 2018 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2018 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	9 January 2018



Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

6 April 2018

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	52
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 2017 to 31 March 2018	£288,000

LGPS early retirements

New Early Retirements 1 April 2017 to 31 March 2018	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2017 to 31 March 2018	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 2018 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 2017 to 31 December 2017	6.1%
Total Returns from 1 April 2017 to 31 March 2018	3.0%

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 2018.

Period Ended	31 Mar 2018	31 Mar 2017
Equities	55%	62%
Bonds	31%	25%
Property	12%	10%
Cash	2%	3%

I estimate the bid value of the Fund's assets as at 31 March 2018 to be £3,127,000,000 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 2018	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2018	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2018 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 2018 % p.a.	31 Mar 2017 % p.a.
Pension Increase Rate	2.3%	2.4%
Salary Increase Rate	2.6%	2.7%
Discount Rate	2.7%	2.7%

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 2017	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..	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..

Please note that the mortality assumptions used to value the Obligations in the Employer's Closing Position are identical to those used to value the Obligations in the Employer's Opening Position.

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 2018

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	477		477
Present value of funded liabilities		662	(662)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2017	477	662	(185)
Service cost			
Current service cost*		114	(114)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	114	(114)
Net interest			
Interest income on plan assets	14		14
Interest cost on defined benefit obligation		20	(20)
Impact of asset ceiling on net interest	-	-	-
Total net interest	14	20	(6)
Total defined benefit cost recognised in Profit or (Loss)	14	134	(120)
Cashflows			
Plan participants' contributions	19	19	-
Employer contributions	62		62
Contributions in respect of unfunded benefits	-		-
Benefits paid	-	-	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	572	815	(243)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(24)	24
Other experience		-	-
Return on assets excluding amounts included in net interest	1		1
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	1	(24)	25
Fair value of plan assets	573		573
Present value of funded liabilities		791	(791)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2018	573	791	(218)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll.

** For unfunded liabilities as at 31 March 2018, 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 2018	Liability split (%) as at 31 March 2018	Weighted Average Duration
Active members	564	71.3%	22.6
Deferred members	227	28.7%	36.2
Pensioner members	-	0%	0.0
Total	791	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 2017

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	363		363
Present value of liabilities		417	(417)
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 participant's 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 0.5% 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 2019

Analysis of projected amount to be charged to operating profit for the period to 31 March 2019

Period Ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		110	(110)	(38.3%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	110	(110)	(38.3%)
Interest income on plan assets	17		17	5.9%
Interest cost on defined benefit obligation		23	(23)	(8.0%)
Total Net Interest Cost	17	23	(6)	(2.1%)
Total Included in Profit and Loss	17	133	(116)	(40.4%)

* 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 £288,000.

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 2019 will be approximately £63,000.

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 2019 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 2018:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	119
0.5% increase in the Salary Increase Rate	2%	12
0.5% increase in the Pension Increase Rate	13%	106

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 2018 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 2018 for Accounting Purposes'.

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

FRS102 as at 31 March 2018 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2018 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	Kings Lynn (WMA)
Terms of Engagement Signed	9 January 2018



Robert Bilton FFA
For and on behalf of Hymans Robertson LLP
6 April 2018

Section 1 - Data

Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	17	562	48
Deferred Pensioners	2	21	54
Pensioners	2	21	66

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 2017 to 31 March 2018	£951,000

LGPS early retirements

New Early Retirements 1 April 2017 to 31 March 2018	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2017 to 31 March 2018	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 2018 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 2017 to 31 December 2017	6.1%
Total Returns from 1 April 2017 to 31 March 2018	3.0%

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 2018.

Period Ended	31 Mar 2018	31 Mar 2017
Equities	55%	62%
Bonds	31%	25%
Property	12%	10%
Cash	2%	3%

I estimate the bid value of the Fund's assets as at 31 March 2018 to be £3,127,000,000 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 2018	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2018	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2018 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 2018 % p.a.	31 Mar 2017 % p.a.
Pension Increase Rate	2.3%	2.4%
Salary Increase Rate	2.6%	2.7%
Discount Rate	2.7%	2.7%

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 2017	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..	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..

Please note that the mortality assumptions used to value the Obligations in the Employer's Closing Position are identical to those used to value the Obligations in the Employer's Opening Position.

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 2018

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,312		2,312
Present value of funded liabilities		4,139	(4,139)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2017	2,312	4,139	(1,827)
Service cost			
Current service cost*		359	(359)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	359	(359)
Net interest			
Interest income on plan assets	66		66
Interest cost on defined benefit obligation		117	(117)
Impact of asset ceiling on net interest	-	-	-
Total net interest	66	117	(51)
Total defined benefit cost recognised in Profit or (Loss)	66	476	(410)
Cashflows			
Plan participants' contributions	79	79	-
Employer contributions	204		204
Contributions in respect of unfunded benefits	-		-
Benefits paid	(26)	(26)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	2,635	4,668	(2,033)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(117)	117
Other experience		-	-
Return on assets excluding amounts included in net interest	8		8
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	8	(117)	125
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2018	2,643	4,551	(1,908)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll.

** For unfunded liabilities as at 31 March 2018, 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 2018	Liability split (%) as at 31 March 2018	Weighted Average Duration
Active members	3,502	77.0%	26.7
Deferred members	568	12.5%	22.3
Pensioner members	481	10.6%	12.9
Total	4,551	100.0%	23.8

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 2017

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	1,869		1,869
Present value of liabilities		2,948	(2,948)
Opening Position as at 31 March 2016	1,869	2,948	(1,079)
Service cost			
Current service cost*		180	(180)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	180	(180)
Net interest			
Interest income on plan assets	71		71
Interest cost on defined benefit obligation		110	(110)
Impact of asset ceiling on net interest	-	-	-
Total net interest	71	110	(39)
Total defined benefit cost recognised in Profit or (Loss)	71	290	(219)
Cashflows			
Plan participant's contributions	62	62	-
Employer contributions	152		152
Contributions in respect of unfunded benefits	-		-
Benefits paid	(24)	(24)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	2,130	3,276	(1,146)
Remeasurements			
Changes in demographic assumptions		(18)	18
Changes in financial assumptions		821	(821)
Other experience		60	(60)
Return on assets excluding amounts included in net interest	182		182
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	182	863	(681)
Fair value of plan assets	2,312		2,312
Present value of funded liabilities		4,139	(4,139)
Present value of unfunded liabilities		-	-
Closing position as at 31 March 2017	2,312	4,139	(1,827)

* The current service cost includes an allowance for administration expenses of 0.5% 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 2019

Analysis of projected amount to be charged to operating profit for the period to 31 March 2019

Period Ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		346	(346)	(36.4%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	346	(346)	(36.4%)
Interest income on plan assets	75		75	7.9%
Interest cost on defined benefit obligation		128	(128)	(13.5%)
Total Net Interest Cost	75	128	(53)	(5.6%)
Total Included in Profit and Loss	75	474	(399)	(42.0%)

* 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 £951,000.

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 2019 will be approximately £209,000.

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 2019 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 2018:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	14%	620
0.5% increase in the Salary Increase Rate	4%	160
0.5% increase in the Pension Increase Rate	10%	448

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 2018 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 2018 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 2018

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 31 August 2018 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF 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 2018- 19

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 2018-19 (forecast)	
Name of local authority	2018-19 forecast £
1. BROADLAND DISTRICT COUNCIL	163,835
2. GREAT YARMOUTH BOROUGH COUNCIL	185,286
3. NORTH NORFOLK DISTRICT COUNCIL	288,750
4. SOUTH NORFOLK DISTRICT COUNCIL	2,554
Total	640,425

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2018

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 2018 £
INCOME		
1. Drainage Rates		269,877
2. Special Levies		621,766
3. Higher Land Water Contributions from the Environment Agency		219,580
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		1,147,342
6. PSCAs from EA and other RMAs		11,323
7. Loans		0
8. Rechargeable Works		64,551
9. Interest and Investment Income		5,831
10. Rents and Acknowledgements		826
11. Other Income		156,581
Total income		2,497,677
EXPENDITURE		
12. New Works and Improvement Works		58,605
13. Total precept to the Environment Agency		158,743
14. Watercourse maintenance		339,847
15. Pumping Stations, Sluices and Water level control structures		607,115
16. Administration		130,633
17. PSCAs		11,323
18. Rechargeable Works		61,560
19. Finance Charges		0
20. SSSIs		1,127,840
21. IDB Biodiversity and conservation (other than item 20 expenditure)		15,146
22. Other Expenditure		(30,479)
Total expenditure		2,480,333

23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		17,344
24. Developers Funds income not applied in year		100,751
25. Grant income not applied in year		786,885

Notes:

11. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. State all costs associated with the PSCA
18. 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.
19. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
20. 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.
21. State all costs associated with undertaking works – capital or maintenance – that are likely 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 or other conservation actions on non-designated sites.
22. 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).
23. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.
24. Total balance of developer fund year end.
25. Unspent grant at year end.

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

Biodiversity

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

If "yes" is the Biodiversity Action Plan available on your website?

https://www.wlma.org.uk/uploads/BIDB_BAP_April_2018.pdfYes ☒ No ☐

What year was your Biodiversity Action Plan last updated?).....

2017/18

Have you reported progress on BAP implementation on your web site?.....Yes ☐ No ☒

When was biodiversity last discussed at a Board meeting (date)?.....

15/01/2018

Do you have a biosecurity process?.....Yes ☒ No ☐

SSSI water level management plans

Please indicate whether your Board is responsible for any SSSI water level management plans?.....Yes ☒ No ☐

If so, which ones:

Horning	Watford Bridge and East Ruston	Hickling	Martham
Ludham Bridge East	Hemsby and Muckfleet	Thurne	Upton
Chapelfield	Brograve	Repps	Lower Yare First
Sutton	Lower Yare Fourth	Horsey	Somerton
Halvergate	Horsefen	Potter Heigham	Catfield

Area of SSSI with IDB water level management plans.....

6,303.62 ha

Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?

5,698.3 ha

Area of SSSI where IDB water level management actions are required to achieve recovering or favourable condition?

A further WLMP review would be valuable for this.

605.32 ha (est.)

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)

☒

Co-opted members

☐

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?

ADIS

☐

Paper Records

☐

Other Electronic System: Bespoke Microsoft Access Database and GIS

☒

Has your Board continued to undertake visual inspections and update asset databases on an annual basis?

Yes ☒

No ☐

What is the cumulative total of identified watercourse (in km) that the Board periodically maintains?

340 km

How many pumping stations does the Board operate?

37

What is the cumulative design capacity of the Board's pumping station(s) (enter zero if no stations are operated)?

15.5 cumecs

Health and Safety

Does the Board have a current Health and Safety policy in place?

Yes ☒

No ☐

Does the Board have a responsible officer for Health and Safety?

Yes ☒

No ☐

Have there been any reportable incidents in the past year?

Yes ☐

No ☒

If so, please summarise in the box below:

Guidance and Best Practice

Has your IDB adopted a formal Scheme of Delegation?

Yes ☒

No ☐

Has your IDB provided training for board members in the last year in the any of the following areas?

Governance

☒

Finance

☒

Environment

☒

Health, safety and welfare

☒

Communications and engagement

☒

Other (please describe)

☐

Is your Board's website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPS, etc)

Yes ☒

No ☐

Has your IDB adopted computerised accounting and rating systems?

Yes ☒

No ☐

Has your board published all minutes of meetings on the website?.....

Yes ☒

No ☐

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement?

Yes ☒

No ☐

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied?

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, have you adopted the latest model byelaws published in 2012.....

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 ☐

Anti-fraud and corruption policy..... Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	39
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.	13

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

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 ☐ N/A ☐

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 ☐

Number of complaints received in the financial year?	Nil
Number of complaints outstanding in the financial year?	Nil
Number of complaints referred to the Local Government Ombudsman?	Nil
Number of complaints upheld by the Local Government Ombudsman?	N/A

Public Engagement

Set out what your Board has done in this financial year to engage with the public (tick relevant box(es) below):

Press releases	<input checked="" type="checkbox"/>
Newsletters	<input checked="" type="checkbox"/>
Web site including Facebook and Twitter	<input checked="" type="checkbox"/>
Meetings	<input type="checkbox"/>
Shows/events (including open days/inspections)	<input type="checkbox"/>
Consultations	<input type="checkbox"/>
Notices	<input type="checkbox"/>

Percentage (in value) of drainage rates outstanding at year end?

0.0002%

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the web site? In answering this question, this should apply to all the main Board meetings held in the year and any appropriate meetings the Board has held with external stakeholders.

Board membership and attendance

When referring to **elected members** of the Board, this relates to the number of landowners/drainage rate payers that are elected to the Board.

When referring to **appointed members** of the Board, this relates to the number of members appointed by the local authorities to represent the local council taxpayers.

When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

With regard to elections, under Schedule 1 of the Land Drainage Act 1991, elected members should hold office for three years, at which point a further election is held. When elections are held, they should comply with the requirements under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938 – to advertise and notify local stakeholders accordingly.

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

29 August 2018

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk

BOARD MEMBERSHIP AS AT 31 MARCH 2018

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Alston H J	4	2	50	henryalston@billockbyfarms.co.uk
Baugh L E	4	3	75	lbaugh@netcom.co.uk
Burton J	4	2	50	John.burton@nwl.co.uk
Buxton R **	4	4	100	robin.buxton@buxtonpropertymanagement.co.uk
Cator H G *	4	2	50	hcator@catorandco.com
Chapman J W	4	1	25	james@chapmanfarms.co.uk
Daniels S G **	4	4	100	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	2	50	kevinh@norfolkwildlifetrust.org.uk
Robinson I	4	2	50	lan.robinson@rspb.org.uk
Roll D	4	2	50	drkroll@mypostoffice.co.uk
Sharman F	4	4	100	f.sharman@btinternet.com
Smart M	4	2	50	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	4	100	n/a
Wright S D	4	4	100	stephen@wrightfarms.co.uk
APPOINTED MEMBERS				
Broadland DC				
Copplestone J K (Mrs) (wef Aug 17)	3	2	67	cllr.jo.copplestone@broadland.gov.uk
Nurden G	4	4	100	cllr.grant.nurden@broadland.gov.uk
O'Neill F	4	3	75	frank.oneill@gmail.com
Tapp V	4	4	100	cllr.vincent.tapp@broadland.gov.uk
Ward D C	4	0	0	cllr.david.ward@broadland.gov.uk
North Norfolk DC				
Cox H (Mrs)	4	1	25	hilary.cox@north-norfolk.gov.uk
Fitch-Tillett A M (Mrs)	4	3	75	angie.tillett@north-norfolk.gov.uk
Grove-Jones P (Mrs)	4	3	75	pauline.grove-jones@north-norfolk.gov.uk
Millership M Mrs (wef Oct 17)	2	0	0	marion.millership@north-norfolk.gov.uk

BOARD MEMBERSHIP AS AT 31 MARCH 2018 (cont/-)

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
Northam W	4	3	75	wyndham.northam@north-norfolk.gov.uk
Pearce N (wef Aug 17)	3	1	33	nigel.pearce@north-norfolk.gov.uk
Price R	4	3	75	richard.price@north-norfolk.gov.uk
Rice P	4	1	25	paul.rice@north-norfolk.gov.uk
Great Yarmouth BC				
Andrews T	4	4	100	cllr.tom.andrews@great-yarmouth.gov.uk
Bird M (wef Aug 17)	3	2	67	cllr.malcolm.bird@great-yarmouth.gov.uk
Coleman M Mrs	4	3	75	cllr.mary.coleman@great-yarmouth.gov.uk
Fairhead M Ms (wef Aug 17)	3	3	100	cllr.marlene.fairhead@great-yarmouth.gov.uk
Thirtle H	4	2	50	cllr.haydn.thirtle@great-yarmouth.gov.uk
Weymouth S (Mrs)	4	4	100	cllr.Shirley.Weymouth@great-yarmouth.gov.uk

* Chairman

** Vice-Chairman

Elected Members Average

attendance = 71%

Appointed Members Average

Attendance = 65%



Gifts and Hospitality Register for 2017/18

[illegible]