



Broads
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2019**

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 5 of the Guidance published by the Association of Drainage Authorities on 30 March 2019. 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 Assets 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 22% on employees pensionable pay into the pension fund for 2018/19.
- (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 2019 for FRS17 Purposes'. The Board also has a share of the pension liability attributed to the Water Management Alliance that has been calculated by the fund actuary as at 31 March 2019.

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 Net Surplus/(Deficit) for the Year.

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

NOTE ACCOUNTING POLICIES

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

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 every five years.

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

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
<u>Income:</u>							
	Occupiers Drainage Rates	277,986	277,986	0	277,986	277,986	0
1	Special Levies issued by the Board	640,425	640,426	1	640,425	640,425	0
	Grants Applied	2,681,166	1,997,908	-683,258	2,681,166	1,997,908	-683,258
	Rental Income	0	0	0	0	0	0
2	Highland Water Contributions	215,900	217,013	1,113	215,900	217,013	1,113
3	Income from Rechargeable Works	5,000	99,063	94,063	5,000	99,063	94,063
	Development Contributions	0	0	0	0	0	0
	Investment Interest	10,000	10,677	677	10,000	10,677	677
4	Other Income	239,978	210,845	-29,133	239,978	210,845	-29,133
	Total Income	£4,070,455	£3,453,918	-£616,537	£4,070,455	£3,453,917	-£616,537
<u>Less Expenditure:</u>							
6	Capital Works	2,681,166	1,974,094	707,072	2,681,166	1,974,094	707,072
7	Environment Agency Precept	165,093	165,093	0	165,093	165,093	0
8	Maintenance Works	1,166,632	1,106,923	59,709	1,166,632	1,106,923	59,709
	Development Expenditure	0	23,591	-23,591	0	23,591	-23,591
	Interest Payments	0	0	0	0	0	0
9	Administration Charges	140,339	146,024	-5,685	140,339	146,024	-5,685
3	Cost of Rechargeable Works	0	98,112	-98,112	0	98,112	-98,112
5	Net Deficit/(Surplus) on Operating Accounts	0	-10,279	10,279	0	-10,279	10,279
	Total Expenditure	£4,153,230	£3,503,557	£649,672	£4,153,230	£3,503,557	£649,672
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
10	Net Surplus/(Deficit)	-£82,775	-£49,639	£33,136	-£82,775	-£49,639	£33,136

From: 01 April 2018
 To: 31 March 2019

Period To: 12
 Year Ended: 31 March 2019

Notes	Balance Sheet as at 31-3-2019	Opening Balance £	Movement This Year £	Closing Balance £
11	Fixed Assets:			
	Land and Buildings	245,079	69,934	315,013
	Plant and Equipment	362,896	-55,265	307,631
	Pumping Stations	72,191	-36,095	36,096
	Shared Consortium Assets	0	0	0
		680,165	-21,426	658,739
	Current Assets:			
12	Bank Account	296,853	652,562	949,415
	Stock	1,470	3,027	4,497
13	Trade Debtors	23,884	-10,448	13,436
19	Grant Due	0	59,988	59,988
14	Work in Progress	6,620	-3,702	2,918
15	Term Deposits	1,550,000	-1,050,000	500,000
16,17	Drainage Rates and Special Levies Due	201	-177	25
18	Prepayments	0	0	0
	Prepayments to WMA	-28,099	22,930	-5,169
	Accrued Interest	0	0	0
	VAT Due	38,272	65,460	103,732
		1,889,201	-260,359	1,628,842
	Less Current Liabilities:			
	Trade Creditors	4,465	46,914	51,379
	Accruals	27,245	14,058	41,303
	Payroll Controls	0	128	128
	Debtors paid in advance	180	13	193
20	Loans due in less than one year	0	0	0
		31,890	61,113	93,003
	Net Current Assets	1,857,312	-321,472	1,535,839
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	218,000	115,000	333,000
20	Loans due in more than one year	0	0	0
		218,000	115,000	333,000
	Net Assets	£2,319,477	-£457,898	£1,861,579
21	Reserves:			
	Earmarked			
19.	Grants Reserve	786,885	-257,164	529,721
22	General Reserve	1,121,034	-26,048	1,094,986
23	Development Reserve	100,751	-23,591	77,160
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	108,600	0	108,600
		2,423,097	-306,803	2,116,294
	Non-Distributable			
25	Revaluation Reserve	114,380	-36,095	78,285
26	Pension Reserve	-218,000	-115,000	-333,000
		-103,620	-151,095	-254,715
	Total Reserves	£2,319,477	-£457,898	£1,861,579

P J CAMAMILE MA FCIS
 CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
 FINANCE & RATING MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

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	163,835	163,835
Great Yarmouth Borough Council	185,286	185,286
North Norfolk District Council	288,750	288,750
South Norfolk District Council	2,554	2,554
	640,425	640,426

- 2 The Highland Water Claim for 2018/19 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 £951 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	239,978	210,319
4800 Sundry Income	9,500	76
4802 Summons Costs	500	450
	249,978	210,845

- 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	-2,113
Mobile Plant Operations Account	0	-8,166
	0	-10,279

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 2018/19 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	306,689	287,843
Pump Attendance	21,769	20,431
Plant Charges	76,135	71,457
Insurance	25,279	23,725
Out-sourced repairs and maintenance	180,996	169,874
Materials	1,740	1,634
Electricity	139,793	131,203
Telemetry	7,918	7,431
Plant Hire	1,170	1,099
Depreciation	0	0
Direct Works	761,489	714,697
5400 Technical Support Staff Costs	385,507	373,488
5450 Other Technical Support Costs	3,002	2,153
5500 Biodiversity Action Plan Costs	16,634	16,585
Maintenance Works	1,166,632	1,106,923

- 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	98,160	99,197

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note	Notes to the Accounts		
6001	Other Administration Costs	38,979	44,298
6200	Drainage Rates AV Increases/(Decreases)	1,000	204
6100	Kettlewell House Depreciation	1,150	1,029
6400	Sundry Expenses	300	33
6500	Settlement Discount	750	1,264
		140,339	146,024

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

	<u>Budget</u>
Development Reserve	0
Plant Reserve	0
General Reserve	-82,775
	-82,775

- 11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2018/19, which can be made available to members on request. Summarised movements are as follows:

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance as at 1-4-2018	280,940	576,867	412,722	1,270,529
(+) Additions	86,890	46,285	0	133,174
(-) Disposals	0	0	0	0
Closing Balance as at 31-3-2019	367,830	623,152	412,722	1,403,704
Depreciation				
Opening Balance as at 1-4-2018	35,862	213,971	340,531	590,364
(+) Depreciation Charge for year	16,956	101,550	36,095	154,600
(-) Accumulated depreciation written out on disposal	0	0	0	0
Closing Balance as at 31-3-2019	52,817	315,521	376,626	744,964
Net Book Value as at 31-03-2018	245,079	362,896	72,191	680,165
Net Book Value as at 31-3-2019	315,013	307,631	36,096	658,739

The Board also shares ownership of a proportion of the WMAs Shared Fixed Assets, which were last valued by Cruso & Wilkin Chartered Surveyors, as at 31 March 2018. Such assets have a Net Book Value of zero.

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

	<u>2017/18</u>	<u>2018/19</u>
Opening Balance as at 1-4-2018 b/fwd	201,734	296,853
(+) Receipts	3,962,041	4,635,882
(-) Payments	-3,866,922	-3,983,320
(=) Closing Balance as at 31-3-2019 c/fwd	296,853	949,415
Balance on Statement as at 31-3-2019	315,115	1,002,789
Less: Unpresented Payments	-23,457	-53,393
Add: Unpresented Receipts	5,196	19
Closing Balance as at 31-3-2019 c/fwd	296,853	949,415

- 13 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	13,436	3
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days (See Below)	0	0
Total Trade Debtors	13,436	3
>90 days	Amount	Inv.Date Originator
	0	

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

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

		Estimated	Completion	Originator
EA0001	50	30.04.19	Finance	
RKI001	505	On going	Ops Manager	
RNCC001	1,318	On going	Project Engineer	
RNW0001	1,045	On going	Project Engineer	
	<u>2,918</u>			

- 15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment	Maturity	Interest Rate
		Date	Date	
Natwest Bank plc	500,000	26/10/2018	28/10/2019	0.88%
	<u>500,000</u>			

- 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 16 Ratepayers that have not paid their drainage rates for 2018/19, as compared to 12 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2017/18	2018/19
Arrears b/fwd	66	200
Drainage Ratepayers	269,884	277,986
Special Levies for the year	621,766	640,426
Payments Received	-890,436	-917,943
Annual Value Decrease	-1,669	-1,338
Annual Value Increase	1,238	1,112
New Assessments	430	226
Irrecoverables and write offs	-341	-282
Summons Collection Costs	375	525
Settlement Discount	-1,143	-1,263
Sundry adjustments	30	377
Arrears c/fwd	<u>200</u>	<u>25</u>

- 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:

	2017/18	2018/19
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	23,013	168,318
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%)	46,400	0
SCH45: Hickling (100%)	26,505	26,505
SCH06: Stubb Mill Pump Replacement (45%)	4,185	4,185
SCH12: Muckfleet Survey & Options Appraisal	0	409
SCH13: Five Mile Pump Replacement (45%)	787	787
SCH14: Hermitage Pump/Structure Replacement (45%)	800	800
SCH15: Thurne Pumping Station (45%)	394	394
SCH27: Ludham Bridge	2,350	2,350
SCH60: Tunstall Pumping Station Emergency Works (45%)	2,684	2,684
SCH07: Potter Heigham Automatic Weedscreen	4,632	4,632
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	-1	-1
SCH34: Eel Monitoring at Halvergate and Somerton	0	0

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

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	43,699	16,714
SCH69: Stokesby PS Bypass FCERM7 Study	60,725	12,186
SCH70: Tunstall PS Bypass FCERM7 Study	55,124	943
SCH71: Broads Culvert Surveys	18,055	18,055
SCH72: Horsey Boat Dyke Culvert	465,821	17,333
SCH73: Muckfleet Bank Improvements	0	0
SCH74: Martham Boat Dyke Culvert Study	0	35,578
SCH75: Martham Boat Dyke Culvert Replacement	0	186,136
	786,884	529,721

Capital Grant Due:

SCH73 Muckfleet (Received April 2019)

59,988

Total Grant Due

59,988

£

Grant Reserve at 01.04.18

786,885

Add Grants Received

1,680,756

Add Grant Due: SCH73

59,988

Less Grant Applied

-1,997,908

Grant Reserve at 31.03.19

529,721

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:

	2017/18	2018/19
Opening Balance, as at 1-4-2018 b/fwd	1,103,690	1,121,034
Net Surplus/(Deficit) for the year	17,344	-49,639
Net transfer (to)/from Development Reserve	0	23,591
Net transfer (to)/from Capital Works Reserve	0	0
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2019 c/fwd	1,121,034	1,094,986

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:

	2017/18	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2018/19
Muckfleet and South Flegg (Former Sub District)	96,293	-23,591	0	72,702
Middle Bure (Former Sub District)	4,458	0	0	4,458
	100,751	-23,591	0	77,160

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

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

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:

	2017/18	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2018/19
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:

	2018/19
Opening Balance, as at 1-4-2018 b/fwd	114,380
Less:	
Pumping Station Depreciation	-36,095
Closing Balance, as at 31-3-2019 c/fwd	78,285

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 2019.

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 £2,429,000 as at 31 March 2019 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 24 January 2019.

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 £378,745.87 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 general maintenance, Mr Wharton received £1,163.26 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 2018.
- (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) £85,168.20 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 £2,091.54 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 August 2017 - July



From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

2018 & August 2018 - July 2019. A further £418.26 has been paid for electricity. The Board member Mr J Chapman is a Director in this company.

- (viii) The Board has paid £173.00 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns this land.
- (ix) The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported at no cost to the Board by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2019.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2017/18	Actual 2018/19	Annual Estimate 2018/19 £	Variance (2018/19) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2018/19	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied
Environmental Improvement Schemes:																
SCH02	Hickling Broad - Stubb Road	IDB0025	100%			0	0	168,845.32	168,922.62	77.30	168,845.32	168,922.62	0.00	168,922.62	-77.30	0.00
SCH03	Upper Thurne Modelling	N/A	100%			0	0	9,100.00	8,333.33	-766.67	8,333.33	8,333.33	0.00	8,333.33	0.00	0.00
SCH04	Upton Improvement	IDB0024	100%			0	0	29,081.59	29,082.38	0.79	29,081.59	29,082.38	0.00	29,082.38	-0.79	0.00
SCH05	Calthorpe Broad	IDB0026	100%			0	0	65,694.52	66,098.14	403.62	65,694.52	66,097.94	0.00	66,097.94	-403.42	0.00
SCH10	Halvergate Marshes WLMP	IDB0286	100%			0	0	77,822.66	85,000.00	7,177.34	77,822.66	85,000.00	0.00	85,000.00	-7,177.34	0.00
SCH11	Sutton Ochre Improvement (Ant Broads & Marshes)	IDB0077	100%	700.00	495.00	0	-495	22,144.12	20,125.00	-2,019.12	20,125.00	20,125.00	0.00	20,125.00	0.00	0.00
SCH17	Happisburgh Optimal Stabel Bay Reef Design Research	CLA (MS)	100%			0	0	45,000.00	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00
SCH18	Catchment Officer (delivery of Environmental Improvement Schemes)	IDB0105, 0224	100%			0	0	67,479.50	45,000.00	-22,479.50	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00
SCH19	Damgate	IDB0132	100%			0	0	32,781.17	32,850.00	68.83	32,781.17	32,850.00	0.00	32,850.00	-68.83	0.00
SCH20	Potter Heigham	IDB0102	100%			0	0	12,906.60	15,000.00	2,093.40	12,906.60	12,906.60	0.00	12,906.60	0.00	0.00
SCH21	Halvergate Phase 2 Study	IDB0123	100%			0	0	46,854.65	35,000.00	-11,854.65	35,000.00	35,000.00	0.00	35,000.00	0.00	0.00
SCH22	Priory Meadows	IDB0133	100%			0	0	18,114.28	17,505.00	-609.28	17,505.00	17,505.00	0.00	17,505.00	0.00	0.00
SCH65	Halvergate Phase 2 Delivery	IDB0377	100%	1,064,548.88	770,211.08	1,002,166	231,955	1,878,928.68	2,047,246.98	168,318.30	1,878,928.68	1,131,731.00	915,516.00	2,047,247.00	-168,318.32	770,211.08
SCH23	Shallam Dyke	IDB0178	100%			0	0	46,962.14	49,682.91	2,720.77	46,962.14	49,682.91	0.00	49,682.91	-2,720.77	0.00
SCH24	Broad Fen (East Ruston)	IDB0150	100%			0	0	23,384.15	21,109.00	-2,275.15	21,109.00	21,109.00	0.00	21,109.00	0.00	0.00
SCH30	Potter Heigham WLMP Implementation	IDB0199	100%			0	0	185,764.10	185,531.05	-233.05	185,531.05	185,531.05	0.00	185,531.05	0.00	0.00
SCH50	Parrots Feather: Norfolk County Council		100%			5,000	5,000	52.00	5,000.00	4,948.00	52.00	2,500.00	0.00	2,500.00	-2,448.00	0.00
SCH57	Defra South Walsham GWP	Defra 30720	100%			0	0	6,589.02	6,629.00	39.98	6,589.02	6,629.00	0.00	6,629.00	-39.98	0.00
SCH01	Somerton Catchment Water Management Review	IDB0235	100%			0	0	10,763.46	6,142.50	-4,620.96	6,142.50	6,142.50	0.00	6,142.50	0.00	0.00
SCH34	Eel Monitoring at Halvergate & Somerton	IDB0356	100%			0	0	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.00	0.00
	WLMP Review		100%			50,000	50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Eel Pass Options for High Priority Sites		100%			0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH31	Brograve Study	IDB0200	100%			0	0	37,000.00	37,000.00	0.00	37,000.00	37,000.00	0.00	37,000.00	0.00	0.00
SCH31	Brograve Study/Delivery	IDB0224	100%	20,261.49	44,980.99	0	-44,981	231,587.43	220,446.80	-11,140.63	220,446.80	220,446.80	0.00	220,446.80	0.00	46,400.00
SCH71	Broads Culvert Surveys	IDB0409	100%			0	0	0.00	18,055.00	18,055.00	0.00	18,055.00	0.00	18,055.00	-18,055.00	0.00
SCH72	Horsey Boat Dyke Culvert	IDB0410	100%	8,179.00	568,728.41	424,000	-144,728	576,907.41	610,000.00	33,092.59	576,907.41	474,000.00	120,240.00	594,240.00	-17,332.59	568,728.41
SCH45	Hickling	IDB0225	100%			0	0	109,084.93	135,590.00	26,505.07	109,084.93	135,590.00	0.00	135,590.00	-26,505.07	0.00
SCH69	Stokesby PS Bypass FCERM 7 Study	IDB0393	100%	275.00	48,539.18	0	-48,539	48,814.18	61,000.00	12,185.82	48,814.18	61,000.00	0.00	61,000.00	-12,185.82	48,539.18
SCH70	Tunstall PS Bypass FCERM 7 Study	IDB0394	100%	33,875.58	54,181.02	0	-54,181	88,056.60	89,000.00	943.40	88,056.60	89,000.00	0.00	89,000.00	-943.40	54,181.02
				1,127,839.95	1,487,135.68	1,481,166	-5,970	3,849,718.51	4,070,349.71	220,631.20	3,793,719.50	3,014,240.13	1,035,756.00	4,049,996.13	-256,276.63	1,488,059.69
Drainage and Flood Risk Management Schemes:																
SCH06	Stubb Mill Pump Replacement	IDB0049	45%			0	0	68,633.90	77,935.00	9,301.10	30,885.26	35,070.75	0.00	35,070.75	-4,185.49	0.00
SCH13	Five Mile Pump Replacement	IDB0089	45%			0	0	88,929.02	90,677.50	1,748.48	40,018.06	40,804.88	0.00	40,804.88	-786.82	0.00
SCH14	Hermitage Pump/Structure Replacement	IDB0087	45%			0	0	75,608.04	77,385.00	1,776.96	34,023.62	34,823.25	0.00	34,823.25	-799.63	0.00
SCH12	Muckfleet Survey & Options Appraisal	IDB0315	100%	11,057.70	-14,334.31	0	14,334	66,590.60	67,000.00	409.40	66,590.60	67,000.00	0.00	67,000.00	-409.40	-409.40
SCH15	Thurne Pumping Station	IDB0088	45%			0	0	68,588.53	69,465.00	876.47	30,864.84	31,259.25	0.00	31,259.25	-394.41	0.00
SCH25	Health and Safety Improvements to Pumping Stations	IDB0131	45%			0	0	47,325.98	47,326.00	0.02	21,296.69	21,296.70	0.00	21,296.70	0.00	0.00
SCH26	Repps Pumping Station Improvement	IDB0176	45%			0	0	92,071.08	85,965.00	-6,106.08	38,684.25	38,684.25	0.00	38,684.25	0.00	0.00
SCH27	Ludham Bridge Pumping Station Refurbishment (instead of St Benet's)	IDB0177	45%			0	0	118,524.72	123,745.92	5,221.20	53,336.12	55,685.66	0.00	55,685.66	-2,349.54	0.00
SCH60	Tunstall Pumping Station Emergency Works	IDB0221	45%			0	0	14,014.59	19,980.00	5,965.41	6,306.57	8,991.00	0.00	8,991.00	-2,684.43	0.00
SCH58	Breydon Pumping Station	IDB0223	45%			0	0	44,150.00	40,980.00	-3,170.00	18,441.00	18,441.00	0.00	18,441.00	0.00	0.00
SCH59	Stokesby Pumping Station Emergency Works	IDB0222	45%			0	0	86,549.38	86,549.38	0.00	38,947.22	38,947.05	0.00	38,947.05	0.00	0.00
SCH07	Potter Heigham Automatic Weedscreen	IDB0257	54%			0	0	80,401.50	81,050.00	648.50	43,367.77	48,000.00	0.00	48,000.00	-4,632.23	0.00
SCH09	River Yare/Buckingham/Seven Mile Pumping Station Improvement	IDB0258	100%			0	0	58,872.56	61,350.00	2,477.44	58,872.56	61,350.00	0.00	61,350.00	-2,477.44	0.00
SCH32	Eastfield Pumping Station Auto Weedscreen	IDB0284	32%			0	0	80,431.78	86,834.00	6,402.22	25,960.16	28,026.00	0.00	28,026.00	-2,065.84	0.00
SCH33	Tonnage Bridge Pumping Station Auto Weedscreen	IDB0285	43%			0	0	113,411.72	89,732.50	-23,679.22	38,185.67	38,186.00	0.00	38,186.00	-0.33	0.00
SCH16	Brograve Catchment Replacement of Bridges					0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Hickling Drainage Improvements		100%			0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Chapelfield		100%			0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Repps Pumping Station - Drain re-alignment		100%			0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH74	Martham Boat Dyke Culvert STUDY	IDB0416	100%	332.89	29,088.91	0	-29,089	29,421.80	65,000.00	35,578.20	29,421.80	0.00	65,000.00	65,000.00	-35,578.20	29,421.80
	Management of EA Acle Landscaping & Acle Pump					0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH75	Martham Boat Dyke Culvert Replacement	IDB0432	100%		13,863.63	0	-13,864	13,863.63	878,000.00	864,136.37	13,863.63	0.00	200,000.00	200,000.00	-186,136.37	13,863.63
	Martham Boat Dyke Trunk Replacements		45%			0	0	0.00	0.00	0.0						

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Our ID	Maintenance Works	Actual 2017/18 £	Actual 2018/19 £	Annual Estimate £	Variance £
Smallburgh					
CMT001P	Hickling Catchment	6,897.25	7,924.77	11,526	3,601.23
CMT150P	Stubb Mill Catchment	3,677.75	0.00	2,975	2,975.00
CMT002P	Heigham Holmes Catchment	4,973.50	3,024.50	3,718	693.50
CMT003P	Potter Heigham Catchment	9,992.50	8,722.50	5,576	-3,146.50
CMT004P	Horsefen Ludham Catchment	4,362.00	3,647.00	2,974	-673.00
CMT005P	Horning Catchment	1,608.00	9,427.00	4,957	-4,470.00
CMT149P	Irstead Catchment	0.00	871.50	3,305	2,433.50
CMT006P	Ludham Bridge Catchment	9,969.50	9,858.50	4,957	-4,901.50
CMT008P	Catfield Catchment	0.00	2,622.50	2,644	21.50
CMT009P	Sutton Catchment	0.00	2,797.50	4,627	1,829.50
CMT010P	Chapelfield Catchment	1,536.50	6,007.00	4,957	-1,050.00
CMT011P	East Ruston Catchment	4,474.50	9,322.00	5,577	-3,744.90
CMT012P	Wayford Bridge Catchment	150.00	5,386.25	1,858	-3,527.80
CMT151P	St Benets Catchment	4,244.00	2,075.00	4,089	2,014.49
CMT046G	Gravitational	0.00	0.00	2,012	2,012.49
		51,885.50	71,686.02	65,754	-5,932.49
Middle Bure					
CMT024P	Hermitage Catchment	8,129.25	7,351.78	3,346	-4,005.78
CMT025P	Upton Dole Catchment	13,553.14	10,113.91	10,411	297.09
		21,682.39	17,465.69	13,757	-3,708.69
Repps					
CMT020P	Thurne Cachment	0.00	2,215.00	1,983	-232.00
CMT021P	Repps Catchment	5,921.50	2,275.00	5,304	3,029.00
CMT022P	Martham Catchment	4,738.45	6,950.75	4,957	-1,993.75
		10,659.95	11,440.75	12,244	803.25
Happisburgh					
CMT027P	Brograve Catchment	21,836.00	27,634.50	16,731	-10,903.50
CMT028P	Horsey Catchment	5,114.00	5,718.00	3,718	-2,000.00
CMT147P	Somerton North Catchment	5,964.00	7,451.50	4,089	-3,362.49
CMT029P	Somerton South Catchment	11,955.75	6,417.10	4,461	-1,955.61
		44,869.75	47,221.10	29,000	-18,221.60
Lower Bure					
CMT121P	Tunstall Catchment	18,542.00	17,205.25	15,986	-1,219.25
CMT122P	Five Mile Catchment	3,174.00	3,699.25	7,140	3,440.75
CMT123P	Ashtree Catchment	5,084.50	5,073.50	5,205	131.50
CMT124P	Breydon Catchment	26,008.25	32,132.75	28,560	-3,572.75
CMT125P	Sevenmile Catchment	13,948.50	9,811.00	10,038	227.00
CMT148P	Berney Catchment	1,120.50	1,060.50	1,487	426.51
ESA	Halvergate ESA/WM	5,728.69	3,850.16	12,240	8,390.33
		73,606.44	72,832.41	80,657	7,824.09
Muckfleet					
CMT031P	Mautby Catchment	14,883.75	14,602.00	10,200	-4,402.00
CMT034P	Stokesby Catchment	11,670.75	19,937.50	20,400	462.50
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	3,966	3,966.00
		26,554.50	34,539.50	34,566	26.50
Lower Yare First - Buckenham					
CMT153P	Buckenham Catchment	0.00	0.00	1,296	1,296.00
Lower Yare First - Postwick					
CMT152P	Postwick Catchment	1,732.50	0.00	3,060	3,060.00
Lower Yare Fourth					
CMT154P	Cantley Catchment	0.00	776.00	2,268	1,491.51
DRAINS MAINTENANCE		230,991.03	255,961.47	242,600	-13,361.43

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Our ID	Maintenance Works	Actual 2017/18 £	Actual 2018/19 £	Annual Estimate £	Variance £
Smallburgh					
P001	Hickling Eastfield Pumping Station	5,949.71	6,640.36	13,938	7,297.64
P150	Hickling Stubb Pumping Station	3,021.51	7,088.28	9,224	2,135.72
P002	Heigham Holmes Pumping Station	2,356.98	5,291.66	18,770	13,478.34
P003	Potter Heigham Pumping Station	11,170.97	8,065.33	16,564	8,498.67
P004	Horsefen Pumping Station	1,785.19	4,669.49	10,474	5,804.51
P005	Horning Grove	6,931.25	4,011.32	24,437	20,425.68
P149	Irstead Pumping Station	4,865.64	4,544.06	10,874	6,329.94
P006	Ludham Bridge Pumping Station	0.00	0.00	0	0.00
P035	Ludham Bridge Pumping Station North	11,634.34	-649.46	7,774	8,423.46
P036	Ludham Bridge Pumping Station South	4,930.01	5,309.12	8,674	3,364.88
P008	Catfield Pumping Station	2,746.64	6,483.62	9,724	3,240.38
P009	Sutton Pumping Station	2,832.18	6,833.68	12,124	5,290.32
P010	Chapelfield Pumping Station	8,395.59	9,036.48	7,074	-1,962.48
P011	East Ruston Pumping Station (Tonnage Bridge)	13,497.83	11,876.30	10,724	-1,152.30
P012	Wayford Bridge Pumping Station	2,961.82	3,096.25	5,574	2,477.75
CMT051G	Sutton Scheme	0.00	4,077.50	0	-4,077.50
P151	St Benets Pumping Station	4,913.86	4,541.56	9,124	4,582.44
		87,993.52	90,915.55	175,073	84,157.45
Middle Bure					
P024	Hermitage Pumping Station	7,496.78	4,241.78	10,074	5,832.22
P025	Upton Dole Pumping Station	15,735.57	22,496.63	23,104	607.37
P160	South Walsham	360.86	1,323.66	0	-1,323.66
		23,593.21	28,062.07	33,178	5,115.93
Repps					
P020	Thurne Pumping Station	3,596.32	5,885.66	10,374	4,488.34
P021	Repps Pumping Station	7,405.92	6,200.27	8,274	2,073.73
P022	Martham Pumping Station	11,228.54	30,768.83	18,924	-11,844.83
		22,230.78	42,854.76	37,572	-5,282.76
Happisburgh					
P027	Brograve Pumping Station	27,258.74	26,773.58	33,753	6,979.42
P028	Horsey Pumping Station	14,502.45	20,748.51	13,474	-7,274.51
P030	Somerton Auxilary	2,531.78	5,509.19	4,824	-685.19
P147	Somerton North Pumping Station	5,294.65	10,987.66	10,274	-713.66
P029	Somerton South Pumping Station	14,604.44	13,035.14	24,364	11,328.86
		64,192.06	77,054.08	86,689	9,634.92
Lower Bure					
P121	Tunstall Pumping Station	17,508.75	56,957.36	22,264	-34,693.36
P122	Five Mile Pumping Station	3,801.36	6,400.30	12,424	6,023.70
P123	Ashtree Pumping Station	28,392.14	3,859.06	6,924	3,064.94
P124	Breydon Pumping Station	52,300.78	30,296.56	16,164	-14,132.56
P125	Seven Mile Pumping Station	10,379.00	8,242.81	15,514	7,271.19
P148	Berney Pumping Station	-1,664.54	3,891.29	5,524	1,632.71
P126	Stracey Arms Intake	22,031.72	11,314.73	7,524	-3,790.73
		132,749.21	120,962.11	86,338	-34,624.11
Muckfleet					
P031	Mautby Pumping Station	21,473.19	32,991.86	27,603	-5,388.86
P034	Stokesby Pumping Station	40,803.68	30,429.45	24,014	-6,415.45
		62,276.87	63,421.31	51,617	-11,804.31
Lower Yare First - Buckenham					
P153	Buckenham Pumping Station	7,748.83	10,550.44	15,174	4,623.56
Lower Yare First - Postwick					
P152	Postwick Pumping Station	5,514.99	10,710.53	21,424	10,713.47
Lower Yare Fourth					

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Our ID	Maintenance Works	Actual 2017/18 £	Actual 2018/19 £	Annual Estimate £	Variance £
P154	Cantley Pumping Station	6,350.03	14,204.68	11,824	-2,380.68
	PUMPING STATIONS	412,649.50	458,735.53	518,889	60,153.47
	DIRECT WORKS	643,640.53	714,697.00	761,489	46,792.04
	TECHNICAL SUPPORT STAFF COSTS	301,450.00	373,488	385,507	12,019.00
	OTHER TECHNICAL SUPPORT COSTS	1,871.00	2,153	3,002	849.00
	BIODIVERSITY ACTION PLAN COSTS	15,146.00	16,585	16,634	49.00
	CONTINGENCY	0	0	0	0
	MAINTENANCE WORK	£962,107.53	£1,106,923.00	£1,166,632	£59,709.04

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Direct Works Analysis	Actual 2018/19 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
Smallburgh												
CMT001P	Hickling Catchment	7,924.77	2,143.50	877.50				4,891.25		12.52	0.00	
CMT150P	Stubb Mill Catchment	0.00	0.00	0.00				0.00		0.00	0.00	
CMT002P	Heigham Holmes Catchment	3,024.50	2,004.00	1,020.50				0.00		0.00	0.00	
CMT003P	Potter Heigham Catchment	8,722.50	5,700.00	3,022.50				0.00		0.00	0.00	
CMT004P	Horsefen Ludham Catchment	3,647.00	2,412.00	1,235.00				0.00		0.00	0.00	
CMT005P	Horning Catchment	9,427.00	4,440.00	3,387.50				1,599.50		0.00	0.00	
CMT149P	Irstead Catchment	871.50	564.00	307.50				0.00		0.00	0.00	
CMT006P	Ludham Bridge Catchment	9,858.50	6,049.50	3,329.00				480.00		0.00	0.00	
CMT008P	Catfield Catchment	2,622.50	1,836.00	786.50				0.00		0.00	0.00	
CMT009P	Sutton Catchment	2,797.50	1,848.00	949.50				0.00		0.00	0.00	
CMT010P	Chapelfield Catchment	6,007.00	3,780.00	2,116.50				110.50		0.00	0.00	
CMT011P	East Ruston Catchment	9,322.00	6,000.00	3,077.00				245.00		0.00	0.00	
CMT012P	Wayford Bridge Catchment	5,386.25	1,788.00	811.50				2,786.75		0.00	0.00	
CMT051G	Sutton Scheme	4,077.50	1,812.00	1,303.00				962.50		0.00	0.00	
CMT151P	St Benets Catchment	2,075.00	0.00	0.00				2,075.00		0.00	0.00	
CMT046G	Gravitational	0.00	0.00	0.00				0.00		0.00	0.00	
		75,763.52	40,377.00	22,223.50	0.00	0.00	0.00	13,150.50	0.00	12.52	0.00	0.00
Middle Bure												
CMT024P	Hermitage Catchment	7,351.78	4,596.00	2,257.78				498.00		0.00	0.00	
CMT025P	Upton Dole Catchment	10,113.91	6,768.00	3,328.00				17.91		0.00	0.00	
		17,465.69	11,364.00	5,585.78	0.00	0.00	0.00	515.91	0.00	0.00	0.00	0.00
Repps												
CMT020P	Thurne Catchment	2,215.00	0.00	0.00				2,215.00		0.00	0.00	
CMT021P	Repps Catchment	2,275.00	0.00	0.00				2,275.00		0.00	0.00	
CMT022P	Martham Catchment	6,950.75	4,081.50	693.50				1,077.25		0.00	1,098.50	
		11,440.75	4,081.50	693.50	0.00	0.00	0.00	5,567.25	0.00	0.00	1,098.50	0.00
Happisburgh												
CMT027P	Brograve Catchment	27,634.50	17,838.00	9,213.00				583.50		0.00	0.00	
CMT028P	Horsey Catchment	5,718.00	2,964.00	1,410.50				1,343.50		0.00	0.00	
CMT147P	Somerton North Catchment	7,451.50	4,944.00	2,507.50				0.00		0.00	0.00	
CMT029P	Somerton South Catchment	6,417.10	4,566.00	1,166.00				0.00		685.10	0.00	
		47,221.10	30,312.00	14,297.00	0.00	0.00	0.00	1,927.00	0.00	685.10	0.00	0.00
Lower Bure												
CMT121P	Tunstall Catchment	17,205.25	10,392.00	5,298.50				1,514.75		0.00	0.00	
CMT122P	Five Mile Catchment	3,699.25	408.00	232.50				3,058.75		0.00	0.00	
CMT123P	Ashtree Catchment	5,073.50	360.00	182.00				4,531.50		0.00	0.00	

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Direct Works Analysis	Actual 2018/19 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
CMT124P	Breydon Catchment	32,132.75	18,243.00	9,756.50				4,133.25		0.00	0.00	
CMT125P	Seven Mile Catchment	9,811.00	6,240.00	3,571.00				0.00		0.00	0.00	
CMT148P	Berney Catchment	1,060.50	672.00	388.50				0.00		0.00	0.00	
ESA	Halvergate ESA/WM	3,850.16	2,953.50					0.00		896.66	0.00	
		72,832.41	39,268.50	19,429.00	0.00	0.00	0.00	13,238.25	0.00	896.66	0.00	0.00
	Muckfleet											
CMT031P	Mautby Catchment	14,602.00	9,933.00	4,166.50				502.50		0.00	0.00	
CMT034P	Stokesby Catchment	19,937.50	9,649.50	4,842.50				5,445.50		0.00	0.00	
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	0.00				0.00		0.00	0.00	
		34,539.50	19,582.50	9,009.00	0.00	0.00	0.00	5,948.00	0.00	0.00	0.00	0.00
	Lower Yare First - Buckenham											
CMT153P	Buckenham Catchment	0.00	0.00	0.00				0.00		0.00	0.00	
	Lower Yare First - Postwick											
CMT152P	Postwick Catchment	0.00	0.00	0.00				0.00		0.00	0.00	
	Lower Yare Fourth											
CMT154P	Cantley Catchment	776.00	0.00	0.00				776.00		0.00	0.00	
	DRAINS MAINTENANCE	260,038.97	144,985.50	71,237.78	0.00	0.00	0.00	41,122.91	0.00	1,594.28	1,098.50	0.00
	Smallburgh											
P001	Hickling Eastfield Pumping Station	6,640.36	3,993.00	0.00	885.47	61.67	623.56	826.13	250.53			
P150	Hickling Stubb Pumping Station	7,088.28	1,881.00	0.00	885.47	3,588.72	623.56	36.28	73.25			
P002	Heigham Holmes Pumping Station	5,291.66	1,039.50	0.00	0.00	3,628.60	623.56	0.00	0.00			
P003	Potter Heigham Pumping Station	8,065.33	3,349.50	0.00	0.00	3,685.02	623.56	334.00	73.25			
P004	Horsefen Pumping Station	4,669.49	2,805.00	0.00	0.00	630.97	623.56	609.96	0.00			
P005	Horning Pumping Station	4,011.32	1,138.50	0.00	0.00	2,176.01	623.56	0.00	73.25			
P149	Irstead Pumping Station	4,544.06	1,006.50	0.00	375.00	2,539.00	623.56	0.00	0.00			
P035	Ludham Bridge Pumping Station North	-649.46	1,122.00	0.00	750.00	-3,230.77	623.56	12.52	73.23			
P036	Ludham Bridge Pumping Station South	5,309.12	1,782.00	0.00	750.00	1,737.32	623.56	343.00	73.24			
P008	Catfield Pumping Station	6,483.62	2,920.50	0.00	885.47	494.33	623.56	1,486.51	73.25			
P009	Sutton Pumping Station	6,833.68	4,488.00	0.00	0.00	801.64	623.56	847.23	73.25			
P010	Chapelfield Pumping Station	9,036.48	4,653.00	0.00	0.00	2,833.91	623.56	926.01	0.00			
P011	East Ruston Pumping Station	11,876.30	6,682.50	0.00	750.00	2,444.05	623.56	1,302.94	73.25			
P012	Wayford Bridge Pumping Station	3,096.25	1,782.00	0.00	0.00	487.76	623.56	202.93	0.00			
P151	St Benets Pumping Station	4,541.56	2,062.50	0.00	0.00	1,782.13	623.56	0.00	73.37			

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Direct Works Analysis	Actual 2018/19 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
		86,838.05	40,705.50	0.00	5,281.41	23,660.36	9,353.40	6,927.51	909.87	0.00	0.00	0.00
	Middle Bure											
P024	Hermitage Pumping Station	4,241.78	1,386.00	0.00	1,087.32	928.75	633.56	132.90	73.25			
P025	Upton Dole Pumping Station	22,496.63	4,224.00	0.00	1,087.32	4,088.11	633.56	12,390.20	73.44			
P160	South Walsham	1,323.66	0.00	0.00	700.00	0.00	623.66	0.00	0.00			
		28,062.07	5,610.00	0.00	2,874.64	5,016.86	1,890.78	12,523.10	146.69	0.00	0.00	0.00
	Repps											
P020	Thurne Pumping Station	5,885.66	2,409.00	0.00	700.00	1,381.97	623.56	697.88	73.25			
P021	Repps Pumping Station	6,200.27	3,531.00	0.00	750.00	468.09	623.56	754.38	73.24			
P022	Martham Pumping Station	30,768.83	11,352.00	39.00	600.00	5,950.63	623.56	12,198.39	0.00	5.25		
		42,854.76	17,292.00	39.00	2,050.00	7,800.69	1,870.68	13,650.65	146.49	5.25	0.00	0.00
	Happisburgh											
P027	Brograve Pumping Station	26,773.58	4,867.50	0.00	1,635.48	18,587.88	623.56	985.91	73.25			
P028	Horseby Pumping Station	20,748.51	9,766.50	0.00	1,231.47	8,134.41	623.56	919.33	73.24			
P030	Somerton Auxiliary	5,509.19	1,435.50	0.00	885.47	418.26	623.56	54.86	2,091.54			
P147	Somerton North Pumping Station	10,987.66	5,319.50	0.00	0.00	0.00	623.56	4,971.35	73.25			0.00
P029	Somerton South Pumping Station	13,035.14	4,869.00	0.00	885.47	1,286.88	623.56	5,286.00	73.25	10.98		0.00
		77,054.08	26,258.00	0.00	4,637.89	28,427.43	3,117.80	12,217.45	2,384.53	10.98	0.00	0.00
	Lower Bure											
P121	Tunstall Pumping Station	56,957.36	5,296.50	0.00	969.38	10,993.13	623.56	35,597.59	3,477.20			
P122	Five Mile Pumping Station	6,400.30	1,023.00	0.00	0.00	4,557.59	623.56	122.90	73.25			
P123	Ashtree Pumping Station	3,859.06	2,356.50	0.00	0.00	784.00	623.56	95.00	0.00			
P124	Breydon Pumping Station	30,296.56	8,692.50	52.00	0.00	4,431.34	623.56	16,497.16	0.00			
P125	Seven Mile Pumping Station	8,242.81	2,079.00	0.00	0.00	5,268.81	623.56	198.20	73.24			
P148	Berney Pumping Station	3,891.29	1,138.50	0.00	0.00	1,840.10	623.56	289.13	0.00			
P126	Stracey Arms Intake	11,314.73	5,115.00	0.00	0.00	2,703.22	623.56	2,799.70	73.25			
		120,962.11	25,701.00	52.00	969.38	30,578.19	4,364.92	55,599.68	3,696.94	0.00	0.00	0.00
	Muckfleet											
P031	Mautby Pumping Station	32,991.86	11,536.50	128.25	1,423.00	9,812.32	633.56	9,361.99	73.25	22.99		
P034	Stokesby Pumping Station	30,429.45	9,055.50	0.00	1,599.00	15,457.74	623.65	3,620.31	73.25			
		63,421.31	20,592.00	128.25	3,022.00	25,270.06	1,257.21	12,982.30	146.50	22.99	0.00	0.00
	Lower Yare First - Buckenham											
P153	Buckenham Pumping Station	10,550.44	2,277.00	0.00	798.00	3,241.68	623.56	3,610.20	0.00			
	Lower Yare First - Postwick											
P152	Postwick Pumping Station	10,710.53	2,227.50	0.00	0.00	3,957.75	623.56	3,901.72	0.00			

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Direct Works Analysis	Actual 2018/19 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
P154	Lower Yare Fourth Cantley Pumping Station	14,204.68	2,194.50	0.00	798.00	3,249.96	623.56	7,338.66	0.00			
	PUMPING STATIONS	454,658.03	142,857.50	219.25	20,431.32	131,202.98	23,725.47	128,751.27	7,431.02	39.22	0.00	0.00
	DIRECT WORKS	£714,697.00	£287,843.00	£71,457.03	£20,431.32	£131,202.98	£23,725.47	£169,874.18	£7,431.02	£1,633.50	£1,098.50	£0.00

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

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	19,603.50	13.00	Hour	1,508	4,472.25	5,127.72		1,425.80	338.24		8,889.96	20,253.97	-650.47
M02	Hyundai 140LC Excavator	27,638.00	13.00	Hour	2,126	4,298.25	5,389.98		1,071.71	344.96		8,889.96	19,994.86	7,643.14
M07	Doosan Excavator	0.00	13.00	Hour	0								0.00	0.00
M14	Doosan Excavator	16,009.50	13.00	Hour	1,232	1,089.00	330.73		76.96	62.62		12,242.28	13,801.59	2,207.91
M19	Doosan DX80R Excavator	3,591.02	14.00	Hour		1,018.05	200.87		593.29				1,812.21	1,778.81
M25	Doosan DX140LX Excavator Q532 MAP	855.00	15.00	Hour		181.50	394.76		122.18			1,750.58	2,449.02	-1,594.02
	Excavators	67,697.02			4,865.46	11,059.05	11,444.06	0.00	3,289.94	745.82	0.00	31,772.78	58,311.65	9,385.37
M08	John Deere Tractor	19,799.00	13.00	Hour	1,523	4,038.00	5,556.99		2,334.15	0.00		3,333.36	15,262.50	4,536.50
	Tractors	19,799.00			1,523.00	4,038.00	5,556.99	0.00	2,334.15	0.00	0.00	3,333.36	15,262.50	4,536.50
M03A	Weedbucket	0.00	2.00	Hour	0	132.00						0.00	132.00	-132.00
M04A	Weedbasket	114.00	2.00	Hour	57				674.72			0.00	674.72	-560.72
M05A	Weedbasket	2,065.00	2.00	Hour	1,033	453.00			2,553.67			998.40	4,005.07	-1,940.07
M05B	Weedbasket	1,151.00	2.00	Hour	576	651.00			1,246.65			998.40	2,896.05	-1,745.05
	Baskets/Buckets	3,330.00			1,665	1,236.00	0.00	0.00	4,475.04	0.00	0.00	1,996.80	7,707.84	-4,377.84
M13	Comfort Space	9,310.00	190.00	Week	49	82.50						1,599.48	1,681.98	7,628.02
M16	Polaris All Terrain Vehicle	260.00	12.50	Hour	21	2,131.50			1,667.22	219.52		2,514.72	6,532.96	-6,272.96
M18	Trimble R10 GPS Level Equipment	1,850.00	50.00	Day	37					1,500.00		3,140.04	4,640.04	-2,790.04
M20	Perkins GCB300A Generator		300.00	Week	0							5,073.60	5,073.60	-5,073.60
M21	2ft Towed Sheepsfoot Roller		30.00	Day	0							1,899.00	1,899.00	-1,899.00
M22	Selwood D200 Mobile pumps	2,600.00	130.00	Day	20							3,513.72	3,513.72	-913.72
M22a	Selwood D200 Mobile pumps	14,950.00	130.00	Day	115							3,513.72	3,513.72	11,436.28
M23	LM186 TriAxle Flat Bed Trailer		2.00	Day	0			124.83				915.96	1,040.79	-1,040.79
M24	LM186 TriAxle Flat Bed Trailer		2.00	Day	0							915.96	915.96	-915.96
M26	Selwood D200 Pump (0516042SD)	6,110.00	130.00	Day	47							3,513.72	3,513.72	2,596.28
M27	Selwood D200 Pump (0516052SD)		130.00	Day	0							3,513.72	3,513.72	-3,513.72
M29	Selwood S100 CAT C2.2 Super Silent Pump		40.00	Day	0							309.26	309.26	-309.26
M30	Selwood S100 CAT C2.2 Super Silent Pump		40.00	Day	0							309.26	309.26	-309.26
	Specialist Equipment	35,080.00			288.80	2,214.00	0.00	124.83	1,667.22	1,719.52	0.00	30,732.17	36,457.74	-1,377.74
Mobile Plant Operations Account (this year)		£125,906.02			8,342.26	£18,547.05	£17,001.05	£124.83	£11,766.35	£2,465.34	£0.00	£67,835.11	£117,739.73	£8,166.29
Mobile Plant Operations Account (last 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

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
	Work Done:				
7000	Labour and Workshop Charges	458,291.48	523,847.83	527,040	-3,192.39
7005	Contributions from Contractors towards Supervision Costs	44,304.00	74,909.25	45,633	29,276.13
		502,595.48	598,757.08	572,673	26,083.74
	Workshop Direct Costs:				
7015	Workshop Salaries (4)	122,701.15	124,275.28	126,382	2,106.90
7190	Plant Engineer Vehicle 1 - AU64 HCG	5,803.35	9,257.49	5,977	-3,280.04
7195	Plant Engineer Vehicle 2 - AU64 HCD	7,725.48	7,603.52	7,957	353.72
7180	Plant Engineer Vehicle 3 - AK14 XRE	3,813.29	7,852.34	3,928	-3,924.65
7205	Plant Engineer Vehicle 4 - AF66 LSK	7,613.77	11,525.71	7,842	-3,683.53
7220	Plant Engineer Vehicle 5 - Chris Sparrow (Hire Vehicle)	0.00	520.36	0	-520.36
7225	Plant Engineer Vehicle 4 - James Howes (Hire Vehicle)	0.00	441.93	0	-441.93
		147,657.04	161,476.63	152,087	-9,389.88
	In-Field Direct Costs:				
7010	Basic Pay	81,879.96	89,911.25	84,336	-5,574.89
7020	Overtime	26,586.21	25,527.17	27,384	1,856.63
7030	Bonus	859.40	0.00	885	885.18
7040	Service Bonus	0.00	0.00	0	0.00
7050	Attendance Pay	0.00	0.00	0	0.00
7060	Proficiency Certificates	0.00	0.00	0	0.00
7080	Call Out/Expenses	1,173.22	1,952.96	1,208	-744.54
7100	Business Mileage	11,799.45	11,899.35	12,153	254.08
7110	Holiday Pay	11,370.96	10,684.04	11,712	1,028.05
7120	Sick Pay	966.72	1,804.56	996	-808.84
		134,635.92	141,779.33	138,675	-3,104.33
	Workshop Variable Overheads:				
7085	Mobile Telephone Charges	1,347.49	4,250.77	1,388	-2,862.86
7090	Lone Worker Telephone Charges	36.00	0.00	37	37.08
7135	Employers NI Costs	14,786.94	14,753.46	15,231	477.09
7145	Employers Pension Costs	27,222.23	27,517.41	28,039	521.49
7155	Life Assurance	1,831.87	216.22	1,887	1,670.61
7245	Training Course Fees	4,339.53	4,931.06	4,470	-461.34
7255	Protective Clothing/Health and Safety	3,579.70	1,921.80	3,687	1,765.29
		53,143.76	53,590.72	54,738	1,147.35
	In-Field Variable Overheads:				
7070	Mobile Telephone Charges	1,629.07	1,105.19	1,678	572.75
7075	Lone Worker Telephone Charges	72.00	0.00	74	74.16
7130	Employers NI Costs	12,035.80	13,192.65	12,397	-795.78
7140	Employers Pension Costs	25,330.01	28,299.91	26,090	-2,210.00
7150	Life Assurance	1,261.28	2,107.98	1,299	-808.86
7240	Training Course Fees	2,683.31	894.50	2,764	1,869.31
7250	Protective Clothing/Health and Safety	3,417.52	4,943.57	3,520	-1,423.52
		46,428.99	50,543.80	47,822	-2,721.94
	Fixed Supervision Overheads:				
7160	Operations Manager - A Goose	59,428.44	62,669.66	61,211	1,458.37
7215	Operations Manager - P Semmence	0.00	54,195.22	52,000	2,195.22
7170	Operations Manager - Vehicle AF16 LSD	8,791.85	9,207.59	9,056	151.98
7200	Operations Manager - Vehicle AF66 LRX	9,212.45	11,548.14	9,489	2,059.32
7210	Operations Manager - Vehicle AE18 NMO	0.00	9,615.04	9,500	115.04
		77,432.74	147,235.65	141,255.72	-5,979.93
	Staff Costs (excluding depreciation)	440,380.21	520,911.62	504,577	-16,334.22
	Depreciation of Company Vehicles	18,918.24	33,714.51	30,000	-3,714.51
	Staff Costs (including depreciation)	459,298.45	554,626.13	534,577	-20,048.73
	Workshop Overheads:				
7280	Martham Depot	2,175.77	983.44	2,500	1,516.56
7300	Business Rates	4,613.40	4,752.00	4,752	-0.20
7301	Refuse Collection	0.00	0.00	1,000	1,000.00
7305	Electricity and Fuel	799.43	1,911.78	1,000	-911.78
7311	Printing and Stationary	453.04	181.18	700	518.82
7315	Heating Oil	4,437.50	0.00	5,000	5,000.00
7320	Repairs and Maintenance	0.00	2,555.83	2,000	-555.83
7325	Insurance	0.00	0.00	0	0.00
7330	Depreciation	10,944.96	15,926.72	11,273	-4,653.41

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
7260	Small Tools and Consumables	18,226.42	15,707.08	18,773	3,066.13
		41,650.52	42,018.03	46,998	4,980.29
	Net Operating Surplus/(Deficit)	£1,646.51	£2,112.92	-£8,902	£11,015.30
	Productive Hours:				
L017	Adrian Brooks	0	1,818	1,840	-22
L004	Peter Butler	1,243	0	1,840	-1,840
L002	Alan Cullingford	2,241	2,288	1,840	448
L008	Alan Goose	1,536	1,161	1,100	61
L010	Darren Grimmer	1,843	1,781	1,840	-60
L023	James Howes	0	266	0	266
L018	Phil Semmence	0	1,981	1,100	881
L011	Chris Sparrow	1,920	2,114	1,840	274
	In-Field	8,782	11,409	11,400	9
L012	James Armstrong	1,816	1,671	1,840	-169
L006	Ricky Grimmer	1,667	1,224	1,840	-616
L007	Barry Harding	1,617	1,611	1,840	-230
L005	Stewart Hunt	1,384	1,564	1,840	-276
	Workshop	6,483	6,069	7,360	-1,291
L001	Ben Goose	4,483	2,663	0	2,663
L003	Robert Thain	0	106	0	106
L013	GDR Sales	197	0	0	0
L014	SJ Cobbold, Suffolk	992	2,537	0	2,537
L015	Laser Civil Engineering Ltd	937	1,262	0	1,262
L016	Paul V Thain	208	0	0	0
L019	David Cook	0	850	0	850
L020	Mervyn Lambert (Via Anglia Farmers)	0	610	0	610
L021	Banham Farms Ltd	0	3,225	0	3,225
L022	J Nicholls	0	18	0	18
L024	Wakeham Hire Ltd	0	255	0	255
	Contractors	6,816	11,525	0	11,525
	In-Field Cost/Hour:				
	Direct Cost	15.33	12.43	12.16	-0.27
	Variable Overhead	5.29	4.43	4.19	-0.24
	Fixed Supervision Overhead (9/10ths)	3.40	5.71	7.55	1.84
	Depot Overhead (1/3rd)	1.58	1.23	1.37	0.14
		£25.60	£23.80	£25.27	-£1.47
	Workshop Cost/Hour:				
	Direct Cost	22.78	26.61	20.66	-5.95
	Variable Overhead	8.20	8.83	7.44	-1.39
	Fixed Supervision Overhead (1/10th)	0.51	1.19	1.30	0.11
	Depot Overhead (2/3rds)	4.28	4.62	4.26	-0.36
		£35.77	£41.25	£33.66	£7.59
	Holidays Taken:				
L012	James Armstrong	24	19	25	-6
L017	Adrian Brooks	24	25	24	1
L002	Alan Cullingford	26	27	29	-2
L008	Alan Goose	3	18	29	-12
L010	Darren Grimmer	30	24	25	-1
L006	Ricky Grimmer	23	19	25	-6
L007	Barry Harding	27	27	26	1
L005	Stewart Hunt	26	30	25	5
L018	Phil Semmence	0	23	24	-1
L011	Chris Sparrow	20	26	25	1
		202	238	257	-20
	Sickdays/authorised absences:				
L012	James Armstrong	0	10	0	-10
L017	Adrian Brooks	4	7	0	-7
L002	Alan Cullingford	1	0	0	0
L008	Alan Goose	0	1	0	-1
L010	Darren Grimmer	5	14	0	-14

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
L006	Ricky Grimmer	2	48	0	-48
L007	Barry Harding	3	0	0	0
L005	Stewart Hunt	11	5	0	-5
L018	Phil Semmence	4	0	0	0
L011	Chris Sparrow	1	0	0	0
		31	85	0	-85

A J GOOSE
OPERATIONS MANAGER

From: 01 April 2018 Period To: 12
To: 31 March 2019 Year Ended: 31 March 2019

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 disposal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
M01	Hyundai Excavator	12/03/2015	5	64,450.00				64,450.00	27,410.71	8,889.96		36,300.67		28,149.33
M02	Hyundai Excavator	01/04/2015	5	64,450.00				64,450.00	26,669.88	8,889.96		35,559.84		28,890.16
M14	Doosan Excavator	22/08/2016	5	86,211.00				86,211.00	20,403.80	12,242.28		32,646.08		53,564.92
	Excavators			215,111.00	0.00	0.00	0.00	215,111.00	74,484.39	30,022.20	0.00	104,506.59	0.00	110,604.41
M08	John Deere Tractor & Flail AU06 EWR	18/07/2012	5	33,333.33				33,333.33	28,333.33	3,333.36		31,666.69		1,666.64
	Tractors			33,333.33	0.00	0.00	0.00	33,333.33	28,333.33	3,333.36	0.00	31,666.69	0.00	1,666.64
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	3,411.20	998.40		4,409.60		582.40
M05B	Weedbasket	01/11/2014	5	4,992.00				4,992.00	3,411.20	998.40		4,409.60		582.40
	Baskets			20,449.00	0.00	0.00	0.00	20,449.00	17,287.40	1,996.80	0.00	19,284.20	0.00	1,164.80
M09	Ford Ranger AK14 XRE	14/07/2014	3	17,254.88				17,254.88	12,254.88	3,333.36		15,588.24		1,666.64
M10	Isuzu 4 x 4 Double Cap AU64 HCD	11/09/2014	3	17,096.10				17,096.10	14,096.10	3,000.00		17,096.10		0.00
M11	Isuzu D-Max AU64 HCG	21/03/2016	3	18,078.81				18,078.81	6,998.50	3,080.31		10,078.81		8,000.00
M12	Ford Ranger AF16 LSD	01/04/2016	3	18,959.82				18,959.82	10,638.72	5,319.36		15,958.08		3,001.74
M15	Ford Ranger AF66 LRX	03/10/2016	3	19,400.00				19,400.00	5,025.06	6,141.54		11,166.60		8,233.40
M17	Ford Ranger AF66 LSK	21/10/2016	3	19,400.00				19,400.00	5,025.06	6,141.54		11,166.60		8,233.40
M28	Ford Ranger AE18 NMO	19/03/2018	3	20,095.05				20,095.05	558.20	6,698.40		7,256.60		12,838.45
	Vehicles			130,284.66	0.00	0.00	0.00	130,284.66	54,596.52	33,714.51	0.00	88,311.03	0.00	41,973.63
M13	Comfort Space	27/06/2016	10	15,995.00				15,995.00	2,799.09	1,599.48		4,398.57		11,596.43
M16	Polaris All-Terrain Vehicle	01/09/2016	4	14,659.00				14,659.00	3,981.64	2,514.72		6,496.36		8,162.64
M18	Trimble R10 GPS Level Equipment	10/09/2016	5	15,700.00				15,700.00	4,971.73	3,140.04		8,111.77		7,588.23
M19				0.00				0.00	0.00	0.00		0.00		0.00
M20	Perkins GCB300A Generator	27/01/2017	5	28,368.00				28,368.00	6,342.00	5,073.60		11,415.60		16,952.40
M21	2ft Towed Sheepsfoot Roller	07/09/2016	5	9,495.00				9,495.00	2,373.75	1,899.00		4,272.75		5,222.25
M22	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	7,109.72	3,513.72		10,623.44		10,454.55
M22A	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	2,928.10	3,513.72		6,441.82		14,636.17
M23	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	915.96	915.96		1,831.92		2,748.08
M24	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	915.96	915.96		1,831.92		2,748.08
M25	Doosan DX140LX Q532 MAP	01/09/2018	1	0.00		1,750.58		1,750.58	0.00	1,750.58		1,750.58		0.00
M26	Selwood D200 Pump (0516042SD)	22/05/2017	6	21,077.99				21,077.99	3,465.75	3,513.72		6,979.47		14,098.52
M27	Selwood D200 Pump (0516052SD)	22/05/2017	6	21,077.99				21,077.99	3,465.75	3,513.72		6,979.47		14,098.52
M29	S100 CAT C2.2 Super Silent Pump	07/02/2019	6	0.00		22,267.02		22,267.02	0.00	309.26		309.26		21,957.75
M30	S100 CAT C2.2 Super Silent Pump	07/02/2019	6	0.00		22,267.01		22,267.01	0.00	309.26		309.26		21,957.75
	Specialist Equipment			177,688.96	0.00	46,284.61	0.00	223,973.57	39,269.45	32,482.75	0.00	71,752.20	0.00	152,221.37
Fixed Assets: Mobile Plant and Equipment				£576,866.95	£0.00	£46,284.61	£0.00	£623,151.56	£213,971.09	£101,549.62	£0.00	£315,520.71	£0.00	£307,630.85
P100	Kettlewell House: NK391156 (2%)	25/08/2009	50	51,450.00				51,450.00	10,290.00	1,029.00		11,319.00		40,131.00
P200	Martham Depot	01/06/2015	20	156,740.00				156,740.00	22,204.72	7,836.96		30,041.68		126,698.32
P201	Martham Depot - Year 2	31/03/2017	10	31,080.29				31,080.29	3,367.00	3,108.00		6,475.00		24,605.29
P202	Martham Depot - Year 3	31/03/2018	10	41,670.11				41,670.11	0.00	4,167.01		4,167.01		37,503.10

From: 01 April 2018 Period To: 12
To: 31 March 2019 Year Ended: 31 March 2019

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
P203	Martham Depot - Year 4	31/03/2019	10	0.00		56,483.46		56,483.46	0.00	0.00		0.00		56,483.46
P204	Double Storey Workshop	30/11/2018	10	0.00		19,554.56		19,554.56	0.00	814.75		814.75		18,739.81
P205	Ground Floor & First Floor Accommodati	01/03/2019	10	0.00		10,851.84		10,851.84	0.00	0.00		0.00		10,851.84
Fixed Assets: Land and Buildings				£280,940.40	£0.00	£86,889.86	£0.00	£367,830.26	£35,861.72	£16,955.72	£0.00	£52,817.44	£0.00	£315,012.82
P001	Hickling Eastfield	31/03/2010	10	4,800.00				4,800.00	3840.00	480.00		4,320.00		480.00
P002	Heigham Homes	31/03/2010	10	5,050.00				5,050.00	4039.72	504.96		4,544.68		505.32
P003	Potter Heigham	31/03/2010	10	14,200.00				14,200.00	11359.72	1,419.96		12,779.68		1,420.32
P004	Horsefen	31/03/2010	10	11,150.00				11,150.00	8920.28	1,115.04		10,035.32		1,114.68
P005	Horning Grove	31/03/2010	10	2,750.00				2,750.00	2200.28	275.04		2,475.32		274.68
P008	Catfield	31/03/2010	10	850.00				850.00	679.72	84.96		764.68		85.32
P009	Sutton	31/03/2010	10	1,150.00				1,150.00	919.72	114.96		1,034.68		115.32
P010	Chapelfield	31/03/2010	10	6,300.00				6,300.00	5040.00	630.00		5,670.00		630.00
P011	East Ruston	31/03/2010	10	4,300.00				4,300.00	3439.72	429.96		3,869.68		430.32
P012	Wayford Bridge	31/03/2010	10	3,400.00				3,400.00	2719.72	339.96		3,059.68		340.32
P020	Thurne	31/03/2010	10	3,000.00				3,000.00	2400.00	300.00		2,700.00		300.00
P021	Repps	31/03/2010	10	800.00				800.00	640.28	80.04		720.32		79.68
P022	Martham	31/03/2010	10	4,350.00				4,350.00	3480.00	435.00		3,915.00		435.00
P024	Hermitage	31/03/2010	10	14,200.00				14,200.00	11,359.72	1,419.96		12,779.68		1,420.32
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	24,319.72	3,039.96		27,359.68		3,040.32
P028	Horsey	31/03/2010	10	3,400.00				3,400.00	2,719.72	339.96		3,059.68		340.32
P029	Somerton South	31/03/2010	10	2,700.00				2,700.00	2,160.00	270.00		2,430.00		270.00
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	760.28	95.04		855.32		94.68
P031	Mautby	31/03/2010	10	19,650.00				19,650.00	15,720.00	1,965.00		17,685.00		1,965.00
P034	Stokesby	31/03/2010	10	21,000.00				21,000.00	16,800.00	2,100.00		18,900.00		2,100.00
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	8,760.00	1,095.00		9,855.00		1,095.00
P122	Five Mile	31/03/2010	10	21,400.00				21,400.00	17,119.72	2,139.96		19,259.68		2,140.32
P123	Ashtree	31/03/2010	10	9,250.00				9,250.00	7,399.72	924.96		8,324.68		925.32
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	25,600.28	3,200.04		28,800.32		3,199.68
P125	Seven Mile	31/03/2010	10	38,000.00				38,000.00	30,400.28	3,800.04		34,200.32		3,799.68
P147	Somerton North	31/03/2010	10	4,950.00				4,950.00	3,960.00	495.00		4,455.00		495.00
P148	Berney	31/03/2010	10	3,900.00				3,900.00	3,120.00	390.00		3,510.00		390.00
P149	Irstead	31/03/2010	10	2,600.00				2,600.00	2,080.28	260.04		2,340.32		259.68
P150	Hickling Stubb	31/03/2010	10	12,200.00				12,200.00	9,760.28	1,220.04		10,980.32		1,219.68
P151	St Benets	31/03/2010	10	50,300.00				50,300.00	40,240.28	5,030.04		45,270.32		5,029.68
P152	Postwick	31/03/2010	10	2,000.00				2,000.00	1,600.28	200.04		1,800.32		199.68
P153	Buckenham	31/03/2010	10	16,500.00				16,500.00	13,200.00	1,650.00		14,850.00		1,650.00
P154	Cantley	31/03/2010	10	2,500.00				2,500.00	1,999.72	249.96		2,249.68		250.32
Fixed Assets: Pumping Stations and Properties				£412,721.95	£0.00	£0.00	£0.00	£412,721.95	£340,531.39	£36,094.92	£0.00	£376,626.31	£0.00	£36,095.64
Shared Consortium Assets (6.31%)				31/03/2012	1	£473.25	£0.00	£0.00	£0.00	£473.25	£473.25	£0.00	£0.00	£0.00

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

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 disposal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
	Fixed Assets			£1,271,002.55	£0.00	£133,174.47	£0.00	£1,404,177.02	£590,837.45	£154,600.26	£0.00	£745,437.71	£0.00	£658,739.31

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
1	Balances brought 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 Liability	-185,000	-218,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	737,384	680,165
		552,384	462,165
	(=) Adjusted Balances brought forward	1,591,320	1,857,312
2	(+) Rates and Special Levies		
	Drainage Rates	269,877	277,986
	Special Levies issued by the Board	621,766	640,426
	As per Statement of Accounts	891,643	918,412
3	(+) All Other Income		
	Grants Applied	1,147,342	1,997,908
	Rental Income	826	0
	Highland Water Contributions	219,580	217,013
	Income from Rechargeable Works	75,874	99,063
	Investment Interest	5,831	10,677
	Development Contributions	0	0
	Other Income	156,581	210,845
	Profit/(Loss) on disposal of Fixed Assets	0	0
	As per Statement of Accounts	1,606,034	2,535,506
	(+) 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	-1,147,342	-1,997,908
	(+) Grants Received	1,374,865	1,680,756
		227,523	-317,152
	(=) Adjusted Other Income	1,833,558	2,218,354
4	(-) Staff Costs		
	Labour Operations Account	440,380	520,912

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
	Technical Support Staff Costs	301,450	373,488
	Administration Staff Costs	92,913	99,197
		834,743	993,597
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	0	0
6	(-) All Other Expenditure		
	Capital Works	1,186,445	1,974,094
	Maintenance Works	962,108	1,106,923
	Environment Agency Precept	158,743	165,093
	Administration Charges	130,633	146,024
	Cost of Rechargeable Works	72,883	98,112
	Net Deficit/(Surplus) on Operating Accounts	-30,479	-10,279
	Development Expenditure	0	23,591
	Depreciation of Pumping Stations	36,095	36,095
	As per Statement of Accounts	2,516,428	3,539,652
	(-) Depreciation Charged (Non Cash)		
	Plant and Equipment	83,124	101,550
	Pumping Stations	36,095	36,095
	Land and Buildings	11,974	16,956
		131,193	154,601
	(-) Staff Costs now reported in Box 4	834,743	993,597
	(+) Capitalised Additions		
	Land and Buildings	41,670	86,890
	Plant and Equipment	32,304	46,285
		73,973	133,174
	(=) Adjusted Other Expenditure	1,624,466	2,524,630
7	(=) Balances carried forward		
	General Reserve	1,121,034	1,094,986
	Development Reserve	100,751	77,160
	Plant Reserve	305,827	305,827
	Capital Works Reserve	108,600	108,600
	Grants Reserve	786,885	469,733
	Revaluation Reserve	114,380	78,285
	Pension Reserve	-218,000	-333,000
	As per Statement of Accounts	2,319,477	1,801,590
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Reserve	-218,000	-333,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
	Net Book Value of Tangible Fixed Assets	680,165	658,739
		462,165	325,739
	(=) Adjusted Balances carried forward	1,857,312	1,475,851
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	296,853	949,415
	Short Term Investments	1,550,000	500,000
	As per Statement of Accounts	1,846,853	1,449,415
9	Total Fixed Assets and Long Term Assets (Net Book Value)		
	Land and Buildings	245,079	315,013
	Plant and Equipment	362,896	307,631
	Pumping Stations	72,191	36,096
	Shared Consortium Assets	0	0
	As per Statement of Accounts	680,165	658,739
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 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL 2017/18 £	ACTUAL 2018/19 £
---	------------------------	------------------------

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2017/18 £	ACTUAL 2018/19 £
------	--------------------------------------	------------------------	------------------------

7	Balances carried forward (adjusted)	1,857,312	1,475,851
---	--	------------------	------------------

(-) Deduct: Debtors and Prepayments

Trade Debtors	23,885	13,436
Stock and Work in Progress	8,090	7,415
Drainage Rates and Special Levies Due	201	25
Prepayments	0	0
Prepayments to WMA	-28,099	-5,169
Accrued Interest	0	0
Vat Due from HMRC	38,272	103,732
	42,349	119,439

(+) Add: Creditors and Payments Received in Advance

Creditors Control Account	4,465	51,507
Accruals	27,245	41,303
Receipts Paid in Advance	180	193
	31,890	93,003

(=) Box 8

1,846,853	1,449,415
------------------	------------------

8 (=) Total Cash and Short Term Investments

Cash at Bank and in Hand	296,853	949,415
Short Term Investments	1,550,000	500,000
	1,846,853	1,449,415

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING OFFICER

20 MAY 2019

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



Final Internal Audit Report

WATER MANAGEMENT ALLIANCE -

**REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL AND GOVERNANCE
PROCESSES**

30th April 2019



Internal Audit Service

This audit has been conducted in accordance with the Accounts & Audit Regulations 2015 and our Audit Charter, and complies with the Public Sector Internal Audit Standards. It should be noted that the assurances provided here can never be absolute, and therefore only reasonable assurance can be provided that there are no major weaknesses in control subject to Internal Audit review (at the time of testing).

The co-operation and assistance of all staff involved is greatly appreciated. This review was conducted by Mike Tweed to whom any query concerning the content of this report should be made to Michael.Tweed@West-Norfolk.gov.uk

The Executive Summary sets out the results of the work carried out and our overall conclusion on the system reviewed, and summarises the key recommendations arising.

Consultation

Draft report issued	18th April 2019
Management agreement received	29th April 2019
Final report issued	30th April 2019

Contents

Section	Page
1. Executive Summary	3
2. Objective & Scope	5
3. Background Information	5
4. Our Opinion	6
5. Reporting	7
6. Acknowledgements	7
Appendices	
Appendix A – Findings, Recommendations and Action Plan	
Appendix B – Assurance Opinion and Recommendation Priority Definitions	
Appendix C – Agreed Terms of Reference	

Executive Summary

Our Assurance Opinion: SUBSTANTIAL								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	3	1	0	9	1	1	12	14

Overall Objective and System Background
<p>The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).</p> <p>The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.</p>

Summary of Key Control Issues
<p>Based upon the work carried out, Substantial Assurance can be given regarding the robustness and effectiveness of the risk management, internal control and governance processes operating within the WMA. However, some control issues were identified which require attention by management:</p> <p>GDPR:</p> <ul style="list-style-type: none"> Benchmarking the WMA Data Protection Policy against a sample of Borough Councils' policies identified some areas, such as risks of non-compliance, staff responsibilities and data breaches, which are not mentioned in WMA's policy. Not all staff have received the online training in GDPR. No separate policy/procedural document has been compiled on data breaches. <p>Fixed Assets:</p> <ul style="list-style-type: none"> Fixed Asset Registers do not include the location of assets or officer responsible. A formal annual physical verification of fixed assets does not take place. The inventory of IT equipment provided to staff for their use when working at home is not up to date. <p>Governance Arrangements:</p> <ul style="list-style-type: none"> Board Members are not required to submit an annual declaration of interests form. Only two thirds of current Board Members have submitted a fully and correctly completed declaration of interests form; 14 Members have not submitted a return and a further 35 have not completed the form fully/correctly. Appointed Members' declaration of interests forms are filed incorrectly on the Broads' website. There is inconsistency in the number of Members on each Board; for example, King's Lynn and South Holland each have 21, whereas Broads has 38 and Norfolk Rivers 29. There is low attendance at Board meetings; typically only two thirds of Members attend each meeting; at Norfolk Rivers, only half attend Board meetings.

Summary of Key Recommendations

The key recommendations arising from the audit are:

GDPR:

- Data Protection Policy should be enhanced to include risk of non-compliance, staff responsibilities, process for dealing with data breaches, breach of the policy by staff or Members, and duties of DPO.
- All relevant staff should receive appropriate training in GDPR and data protection.
- Policy/procedure detailing the investigation and reporting of data breaches should be compiled.

Fixed Assets:

- Each Board's asset register should include location of the asset and officer responsible.
- Annual physical verification of all assets recorded on each Board's asset register should be undertaken.
- Inventory of IT equipment provided to staff for use at home should be updated.

Governance Arrangements:

- Members should be asked to confirm that their current declaration of interests is correct and up to date.
- Members should complete a declaration of interests form for each new term of office.
- Completed declaration of interests forms should be filed under the correct Member on each Board's website.
- Membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, in-line with King's Lynn and South Holland.

Summary of Agreed Recommendations

The CEO of WMA has agreed to undertake the following actions:

- Data Protection Policy will be enhanced to include the points recommended.
- Those staff who have yet to receive external training will receive an appropriate "lower level" of training in data protection and GDPR.
- A policy/procedure detailing the investigation and reporting of data breaches will be compiled.
- Each Board's asset register will include location of the asset and officer responsible.
- An annual physical verification of all assets held at each depot will be undertaken.
- The Inventory of IT equipment will be updated.
- An email will be sent out to all Members asking them to confirm that their current declaration of interests is correct and up to date.
- The website has been updated with all those Declaration of Interests forms received from Members during the last financial year; completed forms are now filed correctly under the appropriate Member on the website.
- The CEO will seek to reduce the Membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each, in-line with King's Lynn and South Holland.

2. Objective & Scope

- 2.1 The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).
- 2.2 The audit involved the following:
- Reviewing the income collection, payroll and year-end procedures in place.
 - Reviewing each Board's Fixed Asset Register to ensure they are complete, accurate and properly maintained, and that periodic verification of assets takes place.
 - Assessing the risk management arrangements in place and the robustness of each Board's Risk Register and their risk policies and procedures.
 - Assessing the robustness of the policies and procedures in place relating to the General Data Protection Regulations (GDPR) and Data Protection Act (DPA) 2018 and ascertaining training provided to staff and Members.
 - Assessing the robustness of the governance arrangements in place, in particular reviewing the Members' declaration of interests process, the process for declaring gifts and hospitality, key governance policies, and assessing the appropriateness of the number of Members to achieve the effective and cost efficient operation of each Board.
 - Reviewing the process for the write-off of debts.
 - Reviewing the process in place for succession planning.
- 2.3 Recommendations arising from the previous audit were followed-up to ensure their implementation by management.
- 2.4 The audit review was undertaken in liaison with the Personal Assistant (CEO), the Finance & Rating Manager and the Rating Officer / Site Warden, and consisted of discussions relating to the risk management, control and governance processes and review of relevant documentation.
- 2.5 Due regard was taken of the guidance 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)" and "Good Governance for IDB Members" published by the Association of Drainage Authorities (ADA) in November 2018.
- 2.6 Following completion of the audit, Internal Audit completed section 4 of the Electronic Annual Governance and Accountability Return for 2018/19.
- 2.7 The review was undertaken during March and April 2019.

3. Background Information

- 3.1 The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.

4. Our Opinion

- 4.1 On the basis of the work undertaken, management can be provided with an overall opinion of “Substantial Assurance” regarding the robustness and effectiveness of the risk management, internal control and governance processes operating within the WMA.

OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE	
Control Objectives	Assurance Opinion
1. Rates Collection – To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.	Full
2. Payroll – To ensure that salaries and wages have been paid correctly and in a timely manner, with tax and NIC deducted correctly.	Full
3. Year End Procedures – To ensure that the final accounts have been produced using appropriate accounting policies and any adjustments fully explained.	Full
4. Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.	Substantial
5. GDPR/DPA – To ensure that a robust framework is in place demonstrating compliance with GDPR 2016 and DPA 2018.	Substantial
6. Fixed Assets – To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.	Limited
7. Governance Arrangements – To ensure that robust governance arrangements are in place.	Substantial
8. Write-Offs – To ensure that robust processes are in place for the write-off of debts and that write-offs are appropriately authorised.	Full
9. Succession Planning – To ensure that adequate arrangements are in place for succession planning.	Full

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.
- 4.3 The two recommendations arising from the previous report have been actioned:
- A PDF copy of each bank reconciliation is saved into the relevant file at the end of the month;
 - WMA are upgrading to Sage 200c on 26th April 2019.
- 4.4 Appendix B provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.
- 4.5 The Terms of Reference for the audit review are attached as Appendix C.

5. Reporting

- 5.1 A copy of the final report will be sent to the Chief Executive of the Water Management Alliance.

6. Acknowledgements

- 6.1 Internal Audit would like to express our thanks to the following for their assistance during the course of the audit:

- Sallyanne Jeffrey, Finance & Rating Manager
- Trish Walker, Rating & Finance Officer
- Graham Tinkler, Rating Officer / Site Warden
- Mary Creasy, Personal Assistant (CEO)

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u></p> <p>The Risk Management Policy does not state the frequency of review, who it is to be reviewed by and when it is next due for review. The policy was last reviewed in January 2017 and is generally reviewed by the Board every three years, or earlier if there are any changes advised by the JPAG Practitioners' Guide.</p>	<p>The Risk Management Policy should state how often it should be subject to review, who it is reviewed by (i.e. the Board) and when it is next due for review.</p>	Low	<p>Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
2.	<p><u>Finding</u></p> <p>Each Board's Risk Register only gives the current risk score; they do not give the target risk score i.e. the risk score which the organisation is working towards. By showing both target and current risk scores, it can be seen if any progress has been made in mitigating each risk.</p> <p>It is not clear who the responsible officer is for addressing each risk. The Good Governance Guide for IDB Members (Nov 2018) states, at 10.2.2, that the IDB's Risk Register should assign ownership for each risk.</p> <p>The ADA Risk Management Strategy & Policy template includes a suggested format for a Risk Register, which differs to the format currently used by each Board. The ADA Risk Register includes the following column headings:</p> <ul style="list-style-type: none"> • Strategic objectives • Risks • Key controls – what controls/systems are in place to mitigate these risks? 	<p>Management should consider enhancing the format of each Board's Risk Register so that it includes the following details:</p> <ul style="list-style-type: none"> • Strategic objectives; • Risks – key risks to achieving strategic objectives; • Key controls – those controls/systems currently in place to mitigate each risk; • Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk; • Current risk score; • Gaps in control – where controls are lacking or are ineffective; • Gaps in assurance – where is further evidence of effective control required? 	Low	<p>The CEO stated to Internal Audit that the Risk Registers used to be laid out in the format as recommended, but that in 2017 it was decided to change them to follow the "simpler" format set out in Section 5, Appendix 1 of the JPAG Practitioner's Guide 2017. The Risk Registers do still show the strategic objectives agreed by the five Boards every year and all risks are linked to these objectives.</p> <p>Following guidance received from External Audit, it has been decided to keep the current format of the Risk Registers (following the JPAG best practice guidance). However, the CEO is to</p>	<p>No required action.</p>

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<ul style="list-style-type: none"> Assurances on controls – what evidence shows controls / systems are effective? Risk score Gaps in controls – where are there no controls or ineffective controls? Gaps in assurance – where is further evidence of effective control required? Action plan – what should we do to rectify the situation? Responsible officer / implementation date. 	<ul style="list-style-type: none"> Action Plan – actions/controls required to meet target risk score; Target risk score Officer responsible for implementing required actions; Due date for reaching target risk score; Update on required actions/controls; Current status. 		raise the possibility of amending the current risk register format with JPAG.	

Findings, Recommendations and Action Plan

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u> From benchmarking the WMA's Data Protection Policy against a sample of Borough Councils' own such policies, there are a number of areas which are not included in the WMA policy:</p> <ul style="list-style-type: none"> • Risks to compliance with DPA/GDPR, such as accidental or deliberate breach of data protection, potential sanctions imposed against WMA by the ICO as a result of loss or misuse of data, and potential legal action from data subjects following a breach. • Staff responsibilities regarding data protection/GDPR. • Duties of the Data Protection Officer. • Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included. • Breach of policy by a Member or staff – the WMA policy does not state that failure to comply with the policy could amount to misconduct, which could be a disciplinary matter, leading to the dismissal of staff, and serious breaches could result in personal criminal liability. Breach of the policy by a Member would be a potential breach of the Members' Code of Conduct. A data protection breach could lead to individual officers or Members being prosecuted under GDPR, not just WMA. 	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> • Risks of non-compliance; • Staff responsibilities relating to Data Protection and GDPR; • Process for dealing with data breaches; • Breach of policy by staff or Member; • Duties of DPO. 	Low	Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.	Phil Camamile, CEO WMA. 31 st December 2019

Findings, Recommendations and Action Plan

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<p><u>Finding</u></p> <p>According to a spreadsheet provided to Internal Audit, of the 32 members of staff at WMA who are required to undertake GDPR training, only 11 to date have completed the online training. However, the CEO and Data Manager have given guidance/training on GDPR compliance to all of the other staff shown in the spreadsheet at a number of Internal Best Practice meetings, which are held quarterly. Therefore, most staff and all Line Managers are therefore aware of the requirements of GDPR and the Information Security & Systems – Acceptable Use Policy, as it affects them.</p>	All relevant members of staff should receive appropriate training in GDPR and Data Protection.	Low	All of the key staff have had GDPR training. Those staff that have yet to receive any external training as shown in the spreadsheet will receive an appropriate “lower level” of training in due course, but it is not a priority for them because of the nature of their roles. Not everyone in the spreadsheet has access to personal data.	Phil Camamile, CEO WMA. 31 st December 2019
5.	<p><u>Finding</u></p> <p>WMA does not have a written policy/procedural document describing the process to be followed in the investigation and reporting of data breaches. At present, WMA refers to the ICO website guidance with regards to reporting a data breach.</p>	Management should consider compiling a written policy/procedure detailing the process to be followed in the investigation and reporting of data breaches.	Low	Agreed, although this is covered briefly in the Information Security & Systems - Acceptable Use Policy (particularly 4.4).	Phil Camamile, CEO WMA. 30 th September 2019

Findings, Recommendations and Action Plan

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u></p> <p>The JPAG Practitioners' Guide (March 2018) at point 5.57 lists the key information which is needed in an asset register. This recommends that an asset register should include the location of the asset and the responsible officer (the guidance states that it may be appropriate to assign responsibility for each asset to members of staff).</p> <p>It is noted that the Boards' asset registers do not include location or responsibility. However, assets listed in the Fixed Asset Register are either located at each Board's depot or working in/alongside the infrastructure within the drainage district.</p>	In accordance with the JPAG guidance, each Board's asset register should include location of the asset and the officer responsible for each asset.	Low	Agreed, although each Board's Financial Regulations clearly state who is responsible for its tangible fixed assets (Section R: Security).	Phil Camamile, CEO WMA. 30 th September 2019
7.	<p><u>Finding</u></p> <p>There is a lack of evidence of an annual physical verification of assets, listed on each Board's asset register, taking place. Point J.4 of the Financial Regulations states that at least once a year, the Finance Officer will confirm the accuracy of the fixed asset register by carrying out a physical inspection of the Board's assets. Some managers do check their assets periodically; however, this is not evidenced. Monthly financial reports, which include the Board's asset register, are sent to each manager; therefore, managers should be aware of the assets they are responsible for.</p>	In accordance with the Financial Regulations, an annual physical verification of all assets recorded on each Board's Fixed Asset Register should be undertaken so as to confirm the accuracy of the register.	Medium	Agreed. A process of undertaking annual checks of assets held at each depot will be introduced. This will include the verifying of asset IDs and taking photographs of assets, evidencing the checking process.	Phil Camamile, CEO WMA. 30 th September 2019

Findings, Recommendations and Action Plan

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
8.	<u>Finding</u> WMA maintain an inventory of IT equipment held by staff; however, there is a lack of assurance that the inventory is up to date. The Data Manager is currently undertaking an audit of IT equipment such as laptops, phones and printers provided to staff for use in their work, which they may have at home. An email was sent to relevant staff asking them to confirm details of any such items held by them; to date, only a few have replied back. It should be noted that this only applies to the three WMA Eastern Boards where most staff work from home; it does not apply to the other three Boards.	The inventory of IT equipment held by staff for their use at home should be updated. This should be referenced when staff leave the organisation to ensure that all such equipment is returned.	Low	Agreed.	Phil Camamile, CEO WMA. 30 th September 2019.

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
9.	<p><u>Finding</u> Board Members are not required to make an annual declaration of interests; a new form is required for each new term of office i.e. every three years.</p> <p>However, it has been made clear to Members that the requirement for ensuring their details are correct rests with them; this is included in the Members' Code of Conduct (section 13) and on the first page of the Declarations of Interest Form (item 1).</p>	In the absence of Members submitting an annual declaration of interests form, an email should be sent to each Member each year asking them to confirm their current declaration as being correct and up to date. Members should be given 28 days to respond; if no response is forthcoming, the assumption can be made that there is no change. However, it should be made clear to Members that the requirement for ensuring that their details are correct rests with them.	Low	Agreed; an email will be sent to all Board Members every year.	Phil Camamile, CEO WMA. 31 st December 2019
10.	<p><u>Finding</u> A review was undertaken of the declaration of interest's forms filed by Members on each Board's website. This identified that of the 142 current members across the 6 Boards, only 93 members (65%) had submitted a fully and correctly completed declaration of interests form; 14 members had not filed a return and 35 had not completed the form correctly/fully. At the top of the form it clearly states that where a question does not apply then the member should put "NONE" and that they should not leave any boxes blank. One member had only signed and dated the form, leaving all of the questions blank; another had answered just one question, leaving the rest blank. Several members had left some questions blank, while others had crossed through a question rather than writing "NONE". All forms had been signed.</p>	All Members should complete a declaration of interests form for each new term of office i.e. every three years.	Low	Agreed. Members are always asked to submit a declaration of interest form and most do. Due to a lack of resources, the website is not always kept up to date. The CEO has been through all of the Dols received during the last financial year and has updated the website.	Phil Camamile, CEO WMA. Completed

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>Members are required to complete a declaration of interest form every 3 years i.e. at each new term of office. However, several forms were identified dating longer than that, typically from 2015, although one appeared to date from 2011, and another from 2013.</p> <p>It should be noted that Members are also required by law to declare an interest in any of the business being transacted at each Board meeting (this is a standard agenda item); such declarations are regularly made and always minuted.</p>				
11.	<p><u>Finding</u></p> <p>A total of eight declarations of interest (DoI) forms had been filed under the wrong member on the Broads website relating to Appointed Members; the forms had been filed out of sequence, with each member's form filed under the name of the member listed below them. In addition, for one appointed member who had not filed a return, their entry contained a copy of a form relating to someone else who is not shown on the current list of members.</p>	<p>Completed declaration of interests forms should be filed under the correct Member on each Board's website.</p> <p>Management should consider removing the DoI forms from the website so as to prevent similar errors happening in the future. The CEO informed Internal Audit that no other IDB publishes its Members' Dols on their website.</p>	Low	<p>Agreed. The CEO has been through the Dols of elected and appointed members for all Boards to ensure that they are current and correct, and has uploaded them onto the website. These were checked by Internal Audit (on 29/04/19) and no errors were found.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
12.	<p><u>Finding</u></p> <p>The Employees' Code of Conduct states that any gift or hospitality valued at more than £25 must be declared in the Register of Gifts & Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the limit at £30.</p>	<p>The same de minimus limit, above which a gift or hospitality must be declared, should be stated in the Employees' and Members' Codes of Conduct and in the Register of Members' Interests Form.</p>	Low	<p>Agreed. The correct de-minimus figure is £30; this figure was changed by all of the Boards a few years ago and the revised Members Code of Conduct does not appear to have been uploaded to the WMA website.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
				The CEO has updated the Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.	
13.	<p><u>Finding</u></p> <p>Some key governance policies do not state when they were last reviewed, frequency of review or when they are next due for review. However, it should be noted that most policies do have the Date Last Reviewed and Next Review Date on the first page of the policy.</p> <p>Key governance documents should be reviewed every three to five years; however, the Whistleblowing Policy has not been reviewed since January 2008.</p>	Key governance documents should state when they were last reviewed, by whom (i.e. the Board) and when they are next due to be reviewed. Any document which has not been reviewed within the last five years should be reviewed.	Low	<p>Agreed. All governance policies will be updated so that they state on their front page Date Last Reviewed and Next Review Date.</p> <p>Most governance policies are reviewed every three years at the start of a new three year term, after the IDB has had an election. It would appear that the Whistleblowing Policy slipped through the review process; however, all other governance policies are up to date.</p> <p>A register of policies will be compiled listing all Board policies, the date they were last reviewed and date when they are next due for review.</p>	Phil Camamile, CEO WMA. 30 th September 2019.

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
14.	<p><u>Finding</u></p> <p>There are wide differences in the number of Members each Board has. For example, King's Lynn and South Holland both have 21 Members, whereas Broads has 38 and Norfolk Rivers 29. Attendance at Board meetings is low; typically, only two thirds of Members attend each meeting; at Norfolk Rivers, only half of Members attend Board meetings.</p> <p>ADA's Good Governance Guide (November 2018) states that Defra suggest that IDBs should have 21 Members; it states that "larger IDBs may wish to consider reconstituting to a smaller size, to see fewer vacant seats, more contested elections, and better attendance at meetings".</p>	The membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, as they are geographically much smaller than both King's Lynn and South Holland.	High	Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.	Phil Camamile, CEO WMA. 30 th December 2019.

Assurance Opinion and Recommendation Priority Definitions

Assurance Opinion

Definition

Full Assurance

In our opinion, there is a **sound** system of internal control that is likely to achieve the system objectives, and which is operating effectively in practice.

Substantial Assurance

In our opinion, there is a sound system of internal control operating, but there are a **few weaknesses** which could put the achievement of system objectives at risk.

Limited Assurance

In our opinion, there is a system of internal control with a number of weaknesses likely to **undermine** achievement of system objectives, and which is vulnerable to abuse or error.

No Assurance

In our opinion, there is a **fundamentally flawed** system of internal control that is unlikely to achieve system objectives and is vulnerable to serious abuse or error.

Recommendation Priority

Definition

Low

These issues would contribute towards improving the system under review, and are of limited risk. It is expected that corrective action to resolve these will be taken as resources permit.

Medium

A control process that contributes towards providing an adequate system of internal control. It is expected that corrective action to resolve these will be implemented within three to six months.

High

A fundamental control process, or statutory obligation, creating the risk that significant fraud, error or malpractice could go undetected. It is expected that corrective action to resolve these will be commenced immediately.

Internal Audit Service

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



WATER MANAGEMENT ALLIANCE

**REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL & GOVERNANCE
PROCESSES**

**INTERNAL AUDIT
TERMS OF REFERENCE
2018-19**

1. INTRODUCTION

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2018-19.
- 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) Internal Drainage Board
 - East Suffolk Internal Drainage Board
 - King's Lynn Internal Drainage Board
 - Norfolk Rivers Internal Drainage Board
 - South Holland Internal Drainage Board
 - Pavensey & 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 2018-19, the auditor will consider the following internal control objectives (as stated on the return):
- A Accounting Records
To ensure that appropriate accounting records have been properly kept throughout the financial year.
- B Financial Regulations and Standing Orders
To ensure that the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

- C Risk Management
To ensure that the authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- E. Income
To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.
- G Payroll
To ensure that salaries to employees and allowances to Members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.
- H Asset Management
To ensure that asset registers are complete, accurate and properly maintained, and that robust security of assets is in place.
- J Year End Procedures
To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.

2.3 In addition to the above, the audit will cover the following:

- GDPR – robustness of the policy and procedural documents, and adequacy of training provided to staff and members.
- Board Members' declarations of interest – review of the process for members declaring interests.
- Write-offs – review of the process for the write-off of debts.
- Succession Planning – review of the succession planning process.

2.4 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.

2.5 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 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 2018-19.

4. WORK PLAN

4.1 The audit will be undertaken by Mike Tweed, Internal Auditor, Borough Council of King's Lynn and West Norfolk.

4.2 The audit has been allocated five 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 2017-18.	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. 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 2019 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 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	13 February 2019

Please Note

The Employer participates in the Fund's Core Investment Strategy, which represented approximately 89% of the Fund's total assets as at 31 March 2019. The investment returns and the split of plan assets shown in this schedule are for this investment strategy only.



Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

9 April 2019

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 2018 to 31 March 2019	£326,000

LGPS early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2018 to 31 March 2019	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 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
Total Returns from 1 April 2018 to 31 March 2019	7.2%

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 2019.

Period Ended	31 Mar 2019	31 Mar 2018
Equities	50%	55%
Bonds	35%	31%
Property	11%	12%
Cash	4%	2%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2019 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 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.4%	2.3%
Salary Increase Rate	2.7%	2.6%
Discount Rate	2.5%	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 2018	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 2019

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2019

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	573		573
Present value of funded liabilities		791	(791)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2018	573	791	(218)
Service cost			
Current service cost*		125	(125)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	125	(125)
Net interest			
Interest income on plan assets	17		17
Interest cost on defined benefit obligation		23	(23)
Impact of asset ceiling on net interest	-	-	-
Total net interest	17	23	(6)
Total defined benefit cost recognised in Profit or (Loss)	17	148	(131)
Cashflows			
Plan participants' contributions	21	21	-
Employer contributions	72		72
Contributions in respect of unfunded benefits	-		-
Benefits paid	(1)	(1)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	682	959	(277)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		84	(84)
Other experience		-	-
Return on assets excluding amounts included in net interest	28		28
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	28	84	(56)
Fair value of plan assets	710		710
Present value of funded liabilities		1,043	(1,043)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2019	710	1,043	(333)

Please note the Employer's fair value of plan assets is less than 0.1% of the Fund's total.

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

** For unfunded liabilities as at 31 March 2019, 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 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	783	75.1%	22.6
Deferred members	260	24.9%	36.2
Pensioner members	-	0%	0.0
Total	1,043	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 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	477		477
Present value of liabilities		662	(662)
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 participant's 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 0.4% of payroll.

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

Section 4 - Projected defined benefit cost for the period to 31 March 2020

Analysis of projected amount to be charged to operating profit for the period to 31 March 2020

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		137	(137)	(42.0%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	137	(137)	(42.0%)
Interest income on plan assets	19		19	5.8%
Interest cost on defined benefit obligation		28	(28)	(8.6%)
Total Net Interest Cost	19	28	(9)	(2.8%)
Total Included in Profit and Loss	19	165	(146)	(44.8%)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £326,000.

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 2020 will be approximately £73,000.

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 2020 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	155
0.5% increase in the Salary Increase Rate	1%	13
0.5% increase in the Pension Increase Rate (CPI)	13%	141

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).

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

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 at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report.

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

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

FRS102 as at 31 March 2019 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 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	13 February 2019

Please Note

The Employer participates in the Fund's Core Investment Strategy, which represented approximately 89% of the Fund's total assets as at 31 March 2019. The investment returns and the split of plan assets shown in this schedule are for this investment strategy only.



Robert Bilton FFA
For and on behalf of Hymans Robertson LLP
9 April 2019

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 2018 to 31 March 2019	£1,213,000

LGPS early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2018 to 31 March 2019	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 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
Total Returns from 1 April 2018 to 31 March 2019	7.2%

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 2019.

Period Ended	31 Mar 2019	31 Mar 2018
Equities	50%	55%
Bonds	35%	31%
Property	11%	12%
Cash	4%	2%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2019 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 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.4%	2.3%
Salary Increase Rate	2.7%	2.6%
Discount Rate	2.5%	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 2018	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 2019

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2019

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2018	2,643	4,551	(1,908)
Service cost			
Current service cost*		442	(442)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	442	(442)
Net interest			
Interest income on plan assets	76		76
Interest cost on defined benefit obligation		130	(130)
Impact of asset ceiling on net interest	-	-	-
Total net interest	76	130	(54)
Total defined benefit cost recognised in Profit or (Loss)	76	572	(496)
Cashflows			
Plan participants' contributions	102	102	-
Employer contributions	267		267
Contributions in respect of unfunded benefits	-		-
Benefits paid	(27)	(27)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	3,061	5,198	(2,137)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		418	(418)
Other experience		-	-
Return on assets excluding amounts included in net interest	126		126
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	126	418	(292)
Fair value of plan assets	3,187		3,187
Present value of funded liabilities		5,616	(5,616)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2019	3,187	5,616	(2,429)

Please note the Employer's fair value of plan assets is approximately 0.1% of the Fund's total.

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

** For unfunded liabilities as at 31 March 2019, 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 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	4,503	80.2%	26.7
Deferred members	626	11.1%	22.3
Pensioner members	487	8.7%	12.9
Total	5,616	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 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 liabilities		4,139	(4,139)
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 participant's 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 0.4% of payroll.

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

Section 4 - Projected defined benefit cost for the period to 31 March 2020

Analysis of projected amount to be charged to operating profit for the period to 31 March 2020

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		493	(493)	(40.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	493	(493)	(40.6%)
Interest income on plan assets	84		84	6.9%
Interest cost on defined benefit obligation		147	(147)	(12.1%)
Total Net Interest Cost	84	147	(63)	(5.2%)
Total Included in Profit and Loss	84	640	(556)	(45.8%)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £1,213,000.

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 2020 will be approximately £273,000.

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 2020 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	14%	782
0.5% increase in the Salary Increase Rate	3%	176
0.5% increase in the Pension Increase Rate (CPI)	11%	590

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).

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

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 at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report.

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

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 2019

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 30 September 2019 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 2019- 20

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 2019-20 (forecast)	
Name of local authority	2019-20 forecast £
1. BROADLAND DISTRICT COUNCIL	169,239
2. GREAT YARMOUTH BOROUGH COUNCIL	191,397
3. NORTH NORFOLK DISTRICT COUNCIL	298,273
4. SOUTH NORFOLK DISTRICT COUNCIL	2,639
5.	
6.	
7.	
8.	
Total	661,548

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2019

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 2019 £
INCOME		
1. Drainage Rates		277,986
2. Special Levies		640,426
3. Higher Land Water Contributions from the Environment Agency		217,013
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		1,997,908
6. PSCAs from EA and other RMAs		39,459
7. Loans		0
8. Rechargeable Works		59,604
9. Interest and Investment Income		10,677
10. Rents and Acknowledgements		0
11. Other Income		210,845
Total income		3,453,918
EXPENDITURE		
12. New Works and Improvement Works		1,203,883
13. Total precept to the Environment Agency		165,093
14. Watercourse maintenance		699,844
15. Pumping Stations, Sluices and Water level control structures		390,493
16. Administration		146,024
17. PSCAs		39,459
18. Rechargeable Works		58,653
19. Finance Charges		0
20. SSSIs		770,211
21. IDB Biodiversity and conservation (other than item 20 expenditure)		16,585
22. Other Expenditure		13,312
Total expenditure		3,503,557

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		(49,639)
24. Developers Funds income not applied in year		77,160
25. Grant income not applied in year		529,721

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 Plan Yes ☒ No ☐

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

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

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

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

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

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.....

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

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

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?

340km

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.	18
Number of appointed members on the board at year end.	18
Mean average number of elected members in attendance at each board meeting over the last financial year.	11
Mean average number of appointed members in attendance at each board meeting over the last financial year.	9

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	<input checked="" type="checkbox"/>
Meetings	<input checked="" type="checkbox"/>
Shows/events (including open days/inspections)	<input checked="" type="checkbox"/>
Consultations	<input type="checkbox"/>
Notices	<input checked="" type="checkbox"/>

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

0.00002%

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) ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

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

Signature

P. Camamile

Date

23/09/2019

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2019

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Alston H J	4	3	75	henryalston@billockbyfarms.co.uk
Baugh L E	4	2	50	lbaugh@netcom.co.uk
Burton J	4	2	50	John.burton@nwl.co.uk
Buxton R **	4	3	75	robin.buxton@buxtonpropertymanagement.co.uk
Cator H G *	4	3	75	hcator@catorandco.com
Chapman J W	4	3	75	james@chapmanfarms.co.uk
Daniels S G **	4	3	75	simon@gwdaniels.co.uk
Gay G D	4	3	75	halfarm@mautbyfarms.co.uk
Harris M	4	3	75	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	3	75	j.tallowin@live.com
Wharton E	4	2	50	office@whartonfarms.co.uk
Wright S D	4	3	75	stephen@wrightfarms.co.uk
APPOINTED MEMBERS				
Broadland DC				
Copplestone J K (Mrs)	4	2	50	cldr.jo.copplestone@broadland.gov.uk
Nurden G	4	4	100	cldr.grant.nurden@broadland.gov.uk
O'Neill F	4	1	25	frank.oneill@gmail.com
Tapp V	4	0	0	cldr.vincent.tapp@broadland.gov.uk
Ward D C	4	0	0	cldr.david.ward@broadland.gov.uk

BOARD MEMBERSHIP AS AT 31 MARCH 2019 (cont/-)

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
North Norfolk DC				
Fitch-Tillett A M (Mrs)	4	2	50	angie.tillett@north-norfolk.gov.uk
Grove-Jones P (Mrs)	4	3	75	pauline.grove-jones@north-norfolk.gov.uk
Pearce N	4	0	0	nigel.pearce@north-norfolk.gov.uk
Price R	4	2	50	richard.price@north-norfolk.gov.uk
Rice P	4	1	25	paul.rice@north-norfolk.gov.uk
Stevens R (wef July 18)	3	1	33	robert.stevens@north-norfolk.gov.uk
Walker L Mrs (wef July 18)	3	0	0	lee.walker@north-norfolk.gov.uk
Great Yarmouth BC				
Bird M	4	3	75	cldr.malcolm.bird@great-yarmouth.gov.uk
Coleman M Mrs	4	3	75	cldr.mary.coleman@great-yarmouth.gov.uk
Fairhead M Ms	4	3	75	cldr.marlene.fairhead@great-yarmouth.gov.uk
Galer N (wef July 18)	3	2	67	cldr.noel.galer@great-yarmouth.gov.uk
Lawn B (wef Jan 19)	1	1	100	cldr.brian.lawn@great-yarmouth.gov.uk
Thirtle H	4	2	50	cldr.haydn.thirtle@great-yarmouth.gov.uk

* Chairman ** Vice-Chairman

Elected Average Attendance 63 %

Appointed Average Attendance 47 %



Broads

Drainage Board

Board Members and Officers

Gifts and Hospitality Register for 2018/19

[illegible]