



**Broads**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2020**

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 in March 2020. 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 22.5% on employees pensionable pay into the pension fund for 2019/20.
- (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 2020 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 2020.

### **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](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 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
<b><u>Income:</u></b>							
	Occupiers Drainage Rates	287,154	287,154	0	287,154	287,154	0
1	Special Levies issued by the Board	661,548	661,548	0	661,548	661,548	0
	Grants Applied	1,436,888	1,400,111	-36,777	1,436,888	1,400,111	-36,777
	Rental Income	0	1,242	1,242	0	1,242	1,242
2	Highland Water Contributions	206,206	219,554	13,348	206,206	219,554	13,348
3	Income from Rechargeable Works	1,000	236,209	235,209	1,000	236,209	235,209
	Development Contributions	0	1,404	1,404	0	1,404	1,404
	Investment Interest	10,000	8,473	-1,527	10,000	8,473	-1,527
4	Other Income	264,273	209,365	-54,908	264,273	209,365	-54,908
	<b>Total Income</b>	<b>£2,867,069</b>	<b>£3,025,060</b>	<b>£157,991</b>	<b>£2,867,069</b>	<b>£3,025,060</b>	<b>£157,991</b>
<b><u>Less Expenditure:</u></b>							
6	Capital Works	1,436,888	1,409,872	27,016	1,436,888	1,409,872	27,016
7	Environment Agency Precept	173,348	170,046	3,303	173,348	170,046	3,303
8	Maintenance Works	1,172,931	1,061,611	111,320	1,172,931	1,061,611	111,320
	Development Expenditure	0	3,211	-3,211	0	3,211	-3,211
	Interest Payments	0	0	0	0	0	0
9	Administration Charges	175,605	149,555	26,050	175,605	149,555	26,050
3	Cost of Rechargeable Works	0	219,595	-219,595	0	219,595	-219,595
5	Net Deficit/(Surplus) on Operating Accounts	0	11,839	-11,839	0	11,839	-11,839
	<b>Total Expenditure</b>	<b>£2,958,772</b>	<b>£3,025,729</b>	<b>-£66,956</b>	<b>£2,958,772</b>	<b>£3,025,729</b>	<b>-£66,956</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
10	<b>Net Surplus/(Deficit)</b>	<b>-£91,703</b>	<b>-£669</b>	<b>£91,034</b>	<b>-£91,703</b>	<b>-£669</b>	<b>£91,034</b>

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Notes	Balance Sheet as at 31-3-2020	Opening Balance £	Movement This Year £	Closing Balance £
11	<b>Fixed Assets:</b>			
	Land and Buildings	315,013	32,123	347,135
	Plant and Equipment	307,631	118,581	426,212
	Pumping Stations	36,096	-36,096	0
	Shared Consortium Assets	0	0	0
		<b>658,739</b>	<b>114,608</b>	<b>773,347</b>
	<b>Current Assets:</b>			
12	Bank Account	949,415	-695,624	253,791
	Stock	4,497	-353	4,144
13	Trade Debtors	13,436	23,649	37,085
19	Grant Due	59,988	-59,988	0
14	Work in Progress	2,918	7,224	10,143
15	Term Deposits	500,000	250,000	750,000
16,17	Drainage Rates and Special Levies Due	25	-2,385	-2,360
18	Prepayments	0	0	0
	Prepayments to WMA	-5,169	2,563	-2,606
	Accrued Interest	0	0	0
	VAT Due	103,732	-1,191	102,541
		<b>1,628,842</b>	<b>-476,104</b>	<b>1,152,738</b>
	<b>Less Current Liabilities:</b>			
	Trade Creditors	51,379	-14,585	36,794
	Accruals	41,303	-19,659	21,644
	Payroll Controls	128	30	158
	Debtors paid in advance	193	5,380	5,573
20	Loans due in less than one year	0	0	0
		<b>93,003</b>	<b>-28,833</b>	<b>64,170</b>
	<b>Net Current Assets</b>	<b>1,535,839</b>	<b>-447,271</b>	<b>1,088,568</b>
	<b>Less Long Term Liabilities:</b>			
28	Net Pension Liability/(Asset)	333,000	-76,000	257,000
20	Loans due in more than one year	0	0	0
		<b>333,000</b>	<b>-76,000</b>	<b>257,000</b>
	<b>Net Assets</b>	<b>£1,861,579</b>	<b>-£256,663</b>	<b>£1,604,916</b>
21	<b>Reserves:</b>			
	<b>Earmarked</b>			
19.	Grants Reserve	529,721	-295,898	233,823
22	General Reserve	1,094,986	30,331	1,125,317
23	Development Reserve	77,160	0	77,160
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	108,600	-31,000	77,600
		<b>2,116,295</b>	<b>-296,567</b>	<b>1,819,727</b>
	<b>Non-Distributable</b>			
25	Revaluation Reserve	78,285	-36,096	42,189
26	Pension Reserve	-333,000	76,000	-257,000
		<b>-254,715</b>	<b>39,904</b>	<b>-214,811</b>
	<b>Total Reserves</b>	<b>£1,861,579</b>	<b>-£256,663</b>	<b>£1,604,916</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

**Note Notes to the Accounts**

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

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Broadland District Council	169,239	169,239
Great Yarmouth Borough Council	191,397	191,397
North Norfolk District Council	298,273	298,273
South Norfolk District Council	2,639	2,639
	<b>661,548</b>	<b>661,548</b>

- 2 The Highland Water Claim for 2019/20 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). This was paid in full on 10th September 2019.

- 3 A surplus of £16,614 has been made on Rechargeable Works.

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

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
4803 Shared Income from WMA	264,273	194,214
4800 Sundry Income	9,500	15,076
4802 Summons Costs	500	75
	<b>274,273</b>	<b>209,365</b>

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

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Labour Operations Account	0	22,980
Mobile Plant Operations Account	0	-11,141
	<b>0</b>	<b>11,839</b>

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. We have overspent by £3k on SCH31 Brograve and £7k Tunstall this year compared to the grant we could apply. We will be applying to the EA for further funding on these Capital Schemes. If successful we can apply this grant against the overspend in 2020/21

- 7 The EA Precept due for 2019/20 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:

	<b>Y-T-D Budget</b>	<b>Y-T-D</b>
Labour Charges	282,346	267,972
Pump Attendance	11,393	10,813
Plant Charges	83,039	78,812
Insurance	26,202	24,868
Out-sourced repairs and maintenance	120,638	114,496
Materials	3,026	2,872
Electricity	195,829	185,860
Telemetry	3,390	3,217
Professional Fees	4,199	3,985
Depreciation	0	0
<b>Direct Works</b>	<b>730,062</b>	<b>692,896</b>
5400 Technical Support Staff Costs	370,454	324,093
5450 Other Technical Support Costs	47,082	46,960
5500 Biodiversity Action Plan Costs	19,334	-2,337
5600 Development Expenditure	6,000	3,211
<b>Maintenance Works</b>	<b>1,172,931</b>	<b>1,064,822</b>

- 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:

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

**Note Notes to the Accounts**

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
6000 Administration Staff Costs	119,739	94,201
6001 Other Administration Costs	52,666	52,271
6200 Drainage Rates AV Increases/(Decreases)	0	26
6100 Kettlewell House Depreciation	1,000	1,029
6400 Sundry Expenses	100	170
6500 Settlement Discount	2,100	1,858
	<b>175,605</b>	<b>149,555</b>

- 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	-91,703
	<b>-91,703</b>

- 11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2019/20, which can be made available to members on request. Summarised movements are as follows:

	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Pumping Stations</b>	<b>Total</b>
<b>Cost</b>				
Opening Balance as at 1-4-2019	367,830	623,152	412,722	1,403,704
(+) Additions	54,869	232,031	0	286,900
(-) Disposals	0	0	0	0
Closing Balance as at 31-3-2020	<b>422,699</b>	<b>855,183</b>	<b>412,722</b>	<b>1,690,604</b>
<b>Depreciation</b>				
Opening Balance as at 1-4-2019	52,817	315,521	376,626	744,964
(+) Depreciation Charge for year	22,746	113,451	36,096	172,293
(-) Accumulated depreciation written out on disposal	0	0	0	0
Closing Balance as at 31-3-2020	<b>75,564</b>	<b>428,971</b>	<b>412,722</b>	<b>917,257</b>
Net Book Value as at 31-03-2019	<b>315,013</b>	<b>307,631</b>	<b>36,096</b>	<b>658,739</b>
Net Book Value as at 31-3-2020	<b>347,135</b>	<b>426,212</b>	<b>0</b>	<b>773,347</b>

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>2018/19</u>	<u>2019/20</u>
Opening Balance as at 1-4-2019 b/fwd	296,853	949,415
(+) Receipts	4,635,882	4,927,114
(-) Payments	-3,983,320	-5,622,737
(=) Closing Balance as at 31-3-2020 c/fwd	<b>949,415</b>	<b>253,791</b>
Balance on Statement as at 31-3-2020	1,002,789	292,477
Less: Unpresented Payments	-53,393	-38,686
Add: Unpresented Receipts	19	0
Closing Balance as at 31-3-2020 c/fwd	<b>949,415</b>	<b>253,791</b>

- 13 Aged Debtor profile is currently as follows:

<b>Debt period</b>	<b>Amount</b>	<b>Number of Debtors</b>
<=30 days	37,085	7
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days (See Below)	0	0
<b>Total Trade Debtors</b>	<b>37,085</b>	<b>7</b>
<b>&gt;90 days</b>	<b>Amount</b>	<b>Inv.Date Originator</b>
	<b>0</b>	



From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

**Note Notes to the Accounts**

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

		<b>Estimated Completion</b>	<b>Originator</b>
RUNK001	40	30.04.20	Finance
RHALV003	3,861	Ongoing	Project Engineer
RDAN001	746	30.04.20	Ops Manager
REA006	330	30.04.20	Ops Manager
REA007	5,167	31.07.20	Ops Engineer
	<b>10,143</b>		

- 15 Term Deposits are currently as follows:

<b>Financial Institution</b>	<b>Capital</b>	<b>Investment Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>
National Counties Building Society	500,000	15/01/2020	15/04/2020	0.84%
West Bromwich Building Society	250,000	16/03/2020	15/06/2020	0.28%
	<b>750,000</b>			

- 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 9 Ratepayers that have not paid their drainage rates for 2019/20, as compared to 15 Ratepayers this time last year. We had two ratepayers that paid twice during the year, and so our debtors are in a credit position. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	<b>2018/19</b>	<b>2019/20</b>
Arrears b/fwd	200	24
Drainage Ratepayers	277,986	287,154
Special Levies for the year	640,426	661,547
Payments Received	-917,943	-949,217
Annual Value Decrease	-1,338	-1,248
Annual Value Increase	1,112	784
New Assessments	226	464
Irrecoverables and write offs	-282	-85
Summons Collection Costs	525	75
Settlement Discount	-1,263	-1,858
Sundry adjustments	377	0
Arrears c/fwd	<b>24</b>	<b>-2,360</b>

- 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:

	<b>2018/19</b>	<b>2019/20</b>
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	7,117
SCH11: Sutton Ochre Improvement (100%)	0	0
SCH19: Damgate Marshes (100%)	69	69
SCH65: Halvergate Marshes Water Level Management Plan	168,318	7,237
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%)	0	0
SCH45: Hickling (100%)	26,505	26,505
SCH06: Stubb Mill Pump Replacement (45%)	4,185	4,185
SCH12: Muckfleet Survey & Options Appraisal	409	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

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To: 31 March 2020

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**Note Notes to the Accounts**

SCH33: Tonnage Bridge Pumping Station Auto Weedscreen	-1	-1
SCH34: Eel Monitoring at Halvergate and Somerton	0	0
SCH08: St Benet's Pumping Station	14,230	14,230
SCH66: Horsey Boat Dyke Culvert Emergency Works	0	0
SCH67: Horsey Boat Dyke Culvert Works FCERM7 Study	16,714	16,714
SCH69: Stokesby PS Bypass FCERM7 Study	12,186	12,036
SCH70: Tunstall PS Bypass FCERM7 Study	943	0
SCH71: Broads Culvert Surveys	18,055	18,055
SCH72: Horsey Boat Dyke Culvert	17,333	13,847
SCH73: Muckfleet Bank Improvements	-59,988	-46,552
SCH74: Martham Boat Dyke Culvert Study	35,578	31,998
SCH75: Martham Boat Dyke Culvert Replacement	186,136	47,170
SCH75: Upper Thurne Integrated Drainage Improvements Study	0	58,920
	<b>469,732</b>	<b>233,823</b>

Capital Grant Due:

SCH73: Muckfleet Bank Improvements

46,552

**Total Grant Due**

**46,552**

£

Grant Reserve as at 1-4-2019 b/fwd

529,721

Add Grants Received

1,164,200

Less Grant Applied

-1,460,098

**Grant Reserve as at 31-3-2020**

**233,823**

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:

	<b>2018/19</b>	<b>2019/20</b>
Opening Balance, as at 1-4-2019 b/fwd	1,144,625	1,094,986
Net Surplus/(Deficit) for the year	-26,048	-669
Net transfer (to)/from Development Reserve	-23,591	0
Net transfer (to)/from Capital Works Reserve	0	31,000
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2020 c/fwd	<b>1,094,986</b>	<b>1,125,317</b>

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:

	<b>2018/19</b>	<b>Tfr from Gen. Reserve</b>	<b>Tfr to Gen. Reserve</b>	<b>2019/20</b>
Muckfleet and South Flegg (Former Sub District)	72,702	0	0	72,702
Middle Bure (Former Sub District)	4,458	0	0	4,458
	<b>77,160</b>	<b>0</b>	<b>0</b>	<b>77,160</b>

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

**Note Notes to the Accounts**

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

	2018/19	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2019/20
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	-13,000	0
Pumping Station Flap (up to 3)	12,000	0	-12,000	0
Pumping Station Seals (up to 6)	36,000	0	-36,000	0
Pumping Station Works	0	30,000	0	30,000
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
	<b>108,600</b>	<b>30,000</b>	<b>-61,000</b>	<b>77,600</b>

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

	<b>2019/20</b>
Opening Balance, as at 1-4-2019 b/fwd	78,285
Less:	
Pumping Station Depreciation	-36,096
Closing Balance, as at 31-3-2020 c/fwd	<b>42,189</b>

- 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 2020.

- 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 £2,761,000 as at 31 March 2020 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 20 January 2020.

**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 £416,876.00 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 £960.00 from the Board for improvement works to access track Mautby pump and Mr Wright received £0.00 from the Board for pump attendant duties.
- (iii) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2019.
- (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 £0.00 Chairman's Allowance and £0.00 travelling expenses.
- (v) The Board has paid Ben Goose (BJ Goose Digger Hire Ltd) £29,880.60 during the reporting period for undertaking excavation and basket cutting work. The Board's Operations Manager is related to Ben Goose.

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

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**Note Notes to the Accounts**

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- (vi) The Board has paid £1,273.44 to Chapman Farms Ltd during the reporting period for renting space to house telemetry equipment at Thunderhill and for renting the land to house Somerton Auxilliary Pumping Station Kiosk for the period of August 2019 to July 2020. The Board member Mr J Chapman is a Director in this company.
- (vii) The Board has paid £0.00 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns this land. The invoice for 19/20 rent was received late April, value £173.00. This will be shown in the financial report for 2020/21.
- (viii) The Board has paid compensation to the following Board Members for the Martham Boat Dyke Culvert: Chapman Farms Ltd and Henry Alston.
- (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 31-3-2020.

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

From: 01 April 2019 Period To: 12  
To: 31 March 2020 Year Ended: 31 March 2020

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2017/18	Actual 2018/19	Actual 2019/20	Annual Estimate 2019/20 £	Variance (2019/20) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2019/20	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied
Environmental Improvement Schemes:																	
SCH02	Hickling Broad - Stubb Road	IDB0025	100%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			60.00	0	0	77,882.66	85,000.00	7,117.34	77,882.66	85,000.00	0.00	85,000.00	-7,117.34	60.00
SCH11	Sutton Ochre Improvement (Ant Broads & Marshes)	IDB0077	100%	700.00	495.00	0.00	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%			0.00	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 & 0225	100%			0.00	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%			0.00	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%			0.00	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%			0.00	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	Prory Meadows	IDB0133	100%			0.00	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	161,081.66	332,698	-437,513	2,040,010.34	2,047,246.98	7,236.64	2,040,010.34	2,047,247.00	0.00	2,047,247.00	-7,236.66	161,081.66
SCH23	Shallam Dyke	IDB0178	100%			0.00	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%			0.00	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%			0.00	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%			0.00	0	0	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%			0.00	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%			0.00	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 WLMP Review	IDB0356	100%			0.00	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
SCH31	Brograve Study	IDB0200	100%				50,000	50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH31	Brograve Study/Delivery	IDB0224	100%	20,261.49	44,980.99	2,838.12	0	-44,981	234,425.55	220,446.80	-13,978.75	220,446.80	220,446.80	0.00	220,446.80	0.00	0.00
SCH71	Broads Culvert Surveys	IDB0409	100%			0.00	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	3,485.42	0	-568,728	580,392.83	610,000.00	29,607.17	580,392.83	594,240.00	0.00	594,240.00	-13,847.17	3,485.42
SCH45	Hickling	IDB0225	100%			0.00	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	150.00	0	-48,539	48,964.18	61,000.00	12,035.82	48,964.18	61,000.00	0.00	61,000.00	-12,035.82	150.00
SCH70	Tunstall PS Bypass FCERM 7 Study	IDB0394	100%	33,875.58	54,181.02	18,866.28	0	-54,181	106,922.88	100,000.00	-6,922.88	100,000.00	89,000.00	11,000.00	100,000.00	0.00	11,943.40
				1,127,839.95	1,487,135.68	186,481.48	382,698	-1,104,438	4,036,199.99	4,081,349.71	45,149.72	3,970,439.98	4,049,996.13	11,000.00	4,060,996.13	-90,556.15	176,720.48
Drainage and Flood Risk Management Schemes:																	
SCH06	Stubb Mill Pump Replacement	IDB0049	45%			0.00	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%			0.00	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%			0.00	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	0.00	0	14,334	66,590.60	67,000.00	409.40	66,590.60	67,000.00	0.00	67,000.00	-409.40	0.00
SCH15	Thurne Pumping Station	IDB0088	45%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			0.00	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%			0.00	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
	Repps Pumping Station - Drain re-alignment						30,000	30,000	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	3,580.00	0	-29,089	33,001.80	65,000.00	31,998.20	33,001.80	65,000.00	0.00	65,000.00	-31,998.20	3,580.00
SCH75	Martham Boat Dyke Culvert Replacement	IDB0432	100%		13,863.63	732,166.32	0	-13,864	746,029.95	878,000.00	131,970.05	746,029.95	200,000.00	593,200.00	793,200.00	-47,170.05	732,166.32
SCH73	Muckfleet Bank Improvements	IDB0413	100%	8,632.00	431,355.51	486,564.05	1,024,190	592,834	926,551.56	1,390,980.00	464,428.44	926,551.56	380,000.00	500,000.00	880,000.00	46,551.56	486,564.05
SCH08	St Benet's Pumping Station Weedscreen/Improvement	IDB0256	100%	0.00		0.00	0	0	83,435.10	69,205.00	-14,230.10	69,205.00	83,435.00	0.00	83,435.00	-14,230.00	0.00
SCH66	Horsey Boat Dyke Culvert Emergency Works	IDB0379e	100%	2,105.75		0.00	0	0	66,824.53	64,718.78	-2,105.75	64,718.78	64,718.78	0.00	64,718.78	0.00	0.00
SCH67	Horsey Boat Dyke Culvert Works FCERM7 Study	IDB0384	100%	32,761.46	26,984.42	0.00	0	-26,984	59,745.88	76,460.00	16,714.12	59,745.88	76,460.00	0.00	76,460.00	-16,714.12	0.00
SCH76	Upper Thurne Integrated Drainage Improvements Study	IDB0460	100%	0.00	0.00	1,080.00	0	0	1,080.00	120,000.00	118,920.00	1,080.00	0.00	60,000.00	60,000.00	-58,920.00	1,080.00
				54,889.80	486,958.16	1,223,390.37	1,054,190.00	567,231.84</									

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2017/18	Actual 2018/19	Actual 2019/20	Annual Estimate 2019/20 £	Variance (2019/20) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2019/20	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied
				3,715.63	0.00	0.00	0.00	0	200,127.11	0.00	-200,127.11	0.00	0.00	0.00	0.00	0.00	0.00
	Totals			<u>£1,186,445.38</u>	<u>£1,974,093.84</u>	<u>£1,409,871.85</u>	<u>£1,436,888</u>	<u>-537,206</u>	<u>£7,257,099.32</u>	<u>£7,851,688.79</u>	<u>£594,589.47</u>	<u>£6,416,553.34</u>	<u>£5,486,175.70</u>	<u>£1,164,200.00</u>	<u>£6,650,375.70</u>	<u>-£233,822.52</u>	<u>£1,400,110.85</u>

G BLOOMFIELD  
CATCHMENT ENGINEER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Our ID	Maintenance Works	Actual 2018/19 £	Actual 2019/20 £	Annual Estimate £	Variance £
<b>Smallburgh</b>					
CMT001P	Hickling Catchment	7,924.77	14,997.50	11,699	-3,298.61
CMT150P	Stubb Mill Catchment	0.00	4,487.00	3,020	-1,467.38
CMT002P	Heigham Holmes Catchment	3,024.50	1,948.50	3,774	1,825.27
CMT003P	Potter Heigham Catchment	8,722.50	7,187.00	5,660	-1,527.36
CMT004P	Horsefen Ludham Catchment	3,647.00	2,730.00	3,019	288.61
CMT005P	Horning Catchment	9,427.00	2,514.00	5,031	2,517.36
CMT149P	Irstead Catchment	871.50	687.00	3,355	2,667.58
CMT006P	Ludham Bridge Catchment	9,858.50	6,321.00	5,031	-1,289.65
CMT008P	Catfield Catchment	2,622.50	1,747.00	2,684	936.66
CMT009P	Sutton Catchment	2,797.50	0.00	4,696	4,696.41
CMT010P	Chapelfield Catchment	6,007.00	3,183.00	5,031	1,848.36
CMT011P	East Ruston Catchment	9,322.00	7,094.00	5,661	-1,433.35
CMT012P	Wayford Bridge Catchment	5,386.25	0.00	1,886	1,885.87
CMT151P	St Benets Catchment	2,075.00	2,619.00	4,150	1,531.34
CMT046G	Gravitational	0.00	614.00	2,051	1,437.32
		<b>71,686.02</b>	<b>56,129.00</b>	<b>66,747</b>	<b>10,618.42</b>
<b>Middle Bure</b>					
CMT024P	Hermitage Catchment	7,351.78	8,685.08	3,396	-5,288.89
CMT025P	Upton Dole Catchment	10,113.91	13,291.59	10,567	-2,724.43
		<b>17,465.69</b>	<b>21,976.67</b>	<b>13,963</b>	<b>-8,013.32</b>
<b>Repps</b>					
CMT020P	Thurne Cachment	2,215.00	3,928.50	2,013	-1,915.76
CMT021P	Repps Catchment	2,275.00	1,076.32	5,384	4,307.24
CMT022P	Martham Catchment	6,950.75	2,655.18	5,031	2,376.18
		<b>11,440.75</b>	<b>7,660.00</b>	<b>12,428</b>	<b>4,767.66</b>
<b>Happisburgh</b>					
CMT027P	Brograve Catchment	27,634.50	24,532.50	16,982	-7,550.54
CMT028P	Horsey Catchment	5,718.00	8,600.50	3,774	-4,826.73
CMT147P	Somerton North Catchment	7,451.50	8,962.50	4,150	-4,812.17
CMT029P	Somerton South Catchment	6,417.10	7,374.00	4,528	-2,846.09
		<b>47,221.10</b>	<b>49,469.50</b>	<b>29,434</b>	<b>-20,035.52</b>
<b>Lower Bure</b>					
CMT121P	Tunstall Catchment	17,205.25	21,981.50	16,226	-5,755.71
CMT122P	Five Mile Catchment	3,699.25	4,827.50	7,247	2,419.60
CMT123P	Ashtree Catchment	5,073.50	7,062.00	5,283	-1,778.93
CMT124P	Breydon Catchment	32,132.75	38,798.50	28,988	-9,810.10
CMT125P	Sevenmile Catchment	9,811.00	13,240.50	10,189	-3,051.93
CMT148P	Berney Catchment	1,060.50	1,627.50	1,509	-118.20
ESA	Halvergate ESA/WM	3,850.16	13,546.67	12,424	-1,123.07
		<b>72,832.41</b>	<b>101,084.17</b>	<b>81,866</b>	<b>-19,218.33</b>
<b>Muckfleet</b>					
CMT031P	Mautby Catchment	14,602.00	23,096.63	20,706	-2,390.63
CMT034P	Stokesby Catchment	19,937.50	12,312.50	10,353	-1,959.50
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	4,025	4,025.00
		<b>34,539.50</b>	<b>35,409.13</b>	<b>35,084</b>	<b>-325.13</b>
<b>Lower Yare First - Buckenham</b>					
CMT153P	Buckenham Catchment	0.00	0.00	1,315	1,315.00
<b>Lower Yare First - Postwick</b>					
CMT152P	Postwick Catchment	0.00	1,723.00	3,106	1,383.00
<b>Lower Yare Fourth</b>					
CMT154P	Cantley Catchment	776.00	0.00	2,302	2,302.49
<b>DRAINS MAINTENANCE</b>		<b>255,961.47</b>	<b>273,451.47</b>	<b>246,246</b>	<b>-27,205.73</b>



From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Our ID	Maintenance Works	Actual 2018/19 £	Actual 2019/20 £	Annual Estimate £	Variance £
<b>Smallburgh</b>					
P001	Hickling Eastfield Pumping Station	6,640.36	15,753.27	8,674	-7,079.27
P150	Hickling Stubb Pumping Station	7,088.28	5,406.99	7,674	2,267.01
P002	Heigham Holmes Pumping Station	5,291.66	8,037.32	16,074	8,036.68
P003	Potter Heigham Pumping Station	8,065.33	18,266.50	13,914	-4,352.50
P004	Horsefen Pumping Station	4,669.49	5,252.88	9,674	4,421.12
P005	Horning Grove	4,011.32	8,822.14	10,524	1,701.86
P149	Irstead Pumping Station	4,544.06	1,802.19	7,174	5,371.81
P035	Ludham Bridge Pumping Station North	-649.46	4,622.85	9,574	4,951.15
P036	Ludham Bridge Pumping Station South	5,309.12	4,743.36	9,474	4,730.64
P008	Catfield Pumping Station	6,483.62	6,109.87	7,124	1,014.13
P009	Sutton Pumping Station	6,833.68	3,803.28	20,174	16,370.72
P010	Chapelfield Pumping Station	9,036.48	7,144.11	7,174	29.89
P011	East Ruston Pumping Station (Tonnage Bridge)	11,876.30	5,113.41	9,874	4,760.59
P012	Wayford Bridge Pumping Station	3,096.25	3,855.46	5,324	1,468.54
CMT051G	Sutton Scheme	4,077.50	0.00	0	0.00
P151	St Benets Pumping Station	4,541.56	13,464.50	14,824	1,359.50
		<b>90,915.55</b>	<b>112,198.13</b>	<b>157,250</b>	<b>45,051.87</b>
<b>Middle Bure</b>					
P024	Hermitage Pumping Station	4,241.78	6,215.15	9,974	3,758.85
P025	Upton Dole Pumping Station	22,496.63	29,568.62	21,504	-8,064.62
P160	South Walsham	1,323.66	-644.25	0	644.25
		<b>28,062.07</b>	<b>35,139.52</b>	<b>31,478</b>	<b>-3,661.52</b>
<b>Repps</b>					
P020	Thurne Pumping Station	5,885.66	5,431.18	18,174	12,742.82
P021	Repps Pumping Station	6,200.27	11,035.94	11,574	538.06
P022	Martham Pumping Station	30,768.83	14,650.05	17,124	2,473.95
		<b>42,854.76</b>	<b>31,117.17</b>	<b>46,872</b>	<b>15,754.83</b>
<b>Happisburgh</b>					
P027	Brograve Pumping Station	26,773.58	42,544.65	30,153	-12,391.65
P028	Horsey Pumping Station	20,748.51	12,955.89	11,874	-1,081.89
P030	Somerton Auxiliary	5,509.19	3,445.17	4,924	1,478.83
P147	Somerton North Pumping Station	10,987.66	8,612.06	10,324	1,711.94
P029	Somerton South Pumping Station	13,035.14	10,212.22	14,264	4,051.78
		<b>77,054.08</b>	<b>77,769.99</b>	<b>71,539</b>	<b>-6,230.99</b>
<b>Lower Bure</b>					
P121	Tunstall Pumping Station	56,957.36	43,893.03	19,664	-24,229.03
P122	Five Mile Pumping Station	6,400.30	1,330.81	8,324	6,993.19
P123	Ashtree Pumping Station	3,859.06	5,597.37	9,324	3,726.63
P124	Breydon Pumping Station	30,296.56	32,112.60	17,464	-14,648.60
P125	Seven Mile Pumping Station	8,242.81	6,892.90	15,414	8,521.10
P148	Berney Pumping Station	3,891.29	-401.12	5,424	5,825.12
P126	Stracey Arms Intake	11,314.73	1,792.93	6,424	4,631.07
		<b>120,962.11</b>	<b>91,218.52</b>	<b>82,038</b>	<b>-9,180.52</b>
<b>Muckfleet</b>					
P031	Mautby Pumping Station	32,991.86	26,371.94	25,203	-1,168.94
P034	Stokesby Pumping Station	30,429.45	28,670.07	27,314	-1,356.07
		<b>63,421.31</b>	<b>55,042.01</b>	<b>52,517</b>	<b>-2,525.01</b>
<b>Lower Yare First - Buckenham</b>					
P153	Buckenham Pumping Station	10,550.44	3,941.62	8,074	4,132.38
<b>Lower Yare First - Postwick</b>					
P152	Postwick Pumping Station	10,710.53	7,121.55	21,224	14,102.45
<b>Lower Yare Fourth</b>					
P154	Cantley Pumping Station	14,204.68	5,895.94	12,824	6,928.06
		<b>458,735.53</b>	<b>419,444.45</b>	<b>483,816</b>	<b>64,371.55</b>
<b>PUMPING STATIONS</b>					
		<b>714,697.00</b>	<b>692,895.92</b>	<b>730,062</b>	<b>37,165.83</b>
<b>DIRECT WORKS</b>					



From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Our ID	Maintenance Works	Actual 2018/19 £	Actual 2019/20 £	Annual Estimate £	Variance £
	TECHNICAL SUPPORT STAFF COSTS	373,488.00	324,093	410,454	86,360.70
	OTHER TECHNICAL SUPPORT COSTS	2,153.00	46,960	7,082	-39,878.00
	BIODIVERSITY ACTION PLAN COSTS	16,585.00	-2,337	19,334	21,671.17
	DEVELOPMENT EXPENDITURE	0	3,211	6,000	2,789
	<b>MAINTENANCE WORK</b>	<b>£1,106,923.00</b>	<b>£1,064,822.29</b>	<b>£1,172,931</b>	<b>£108,109.16</b>

A J GOOSE  
OPERATIONS MANAGER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

ID	Direct Works Analysis	Actual 2019/20 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
<b>Smallburgh</b>												
CMT001P	Hickling Catchment	14,997.50	9,312.00	5,053.50	0.00	0.00	0.00	632.00	0.00	0.00	0.00	0.00
CMT150P	Stubb Mill Catchment	4,487.00	2,916.00	1,571.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT002P	Heigham Holmes Catchment	1,948.50	1,116.00	652.50	0.00	0.00	0.00	180.00	0.00	0.00	0.00	0.00
CMT003P	Potter Heigham Catchment	7,187.00	4,248.00	2,355.00	0.00	0.00	0.00	314.00	0.00	270.00	0.00	0.00
CMT004P	Horsefen Ludham Catchment	2,730.00	1,740.00	990.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT005P	Horning Catchment	2,514.00	1,464.00	840.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00
CMT149P	Irstead Catchment	687.00	432.00	255.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT006P	Ludham Bridge Catchment	6,321.00	3,792.00	2,289.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00
CMT008P	Catfield Catchment	1,747.00	816.00	451.00	0.00	0.00	0.00	480.00	0.00	0.00	0.00	0.00
CMT009P	Sutton Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT010P	Chapelfield Catchment	3,183.00	2,317.00	866.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT011P	East Ruston Catchment	7,094.00	4,668.00	2,426.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT012P		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT051G	Sutton Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT151P	St Benets Catchment	2,619.00	1,644.00	975.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT046G	Gravitational	614.00	0.00	0.00	0.00	0.00	0.00	614.00	0.00	0.00	0.00	0.00
		<b>56,129.00</b>	<b>34,465.00</b>	<b>18,724.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,670.00</b>	<b>0.00</b>	<b>270.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Middle Bure</b>												
CMT024P	Hermitage Catchment	8,685.08	5,448.00	3,102.00	0.00	0.00	0.00	0.00	0.00	135.08	0.00	0.00
CMT025P	Upton Dole Catchment	13,291.59	6,732.00	5,697.50	0.00	0.00	0.00	362.09	0.00	500.00	0.00	0.00
		<b>21,976.67</b>	<b>12,180.00</b>	<b>8,799.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>362.09</b>	<b>0.00</b>	<b>635.08</b>	<b>0.00</b>	<b>0.00</b>
<b>Repps</b>												
CMT020P	Thurne Catchment	3,928.50	0.00	0.00	0.00	0.00	0.00	3,928.50	0.00	0.00	0.00	0.00
CMT021P	Repps Catchment	1,076.32	0.00	0.00	0.00	0.00	0.00	1,076.32	0.00	0.00	0.00	0.00
CMT022P	Martham Catchment	2,655.18	516.00	292.50	0.00	0.00	0.00	1,846.68	0.00	0.00	0.00	0.00
		<b>7,660.00</b>	<b>516.00</b>	<b>292.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,851.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Happisburgh</b>												
CMT027P	Brograve Catchment	24,532.50	15,435.00	7,823.50	0.00	0.00	0.00	1,274.00	0.00	0.00	0.00	0.00
CMT028P	Horsey Catchment	8,600.50	5,494.50	2,896.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00
CMT147P	Somerton North Catchment	8,962.50	236.50	11.00	0.00	0.00	0.00	8,715.00	0.00	0.00	0.00	0.00
CMT029P	Somerton South Catchment	7,374.00	3,015.50	1,394.50	0.00	0.00	0.00	2,964.00	0.00	0.00	0.00	0.00
		<b>49,469.50</b>	<b>24,181.50</b>	<b>12,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,163.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Lower Bure</b>												
CMT121P	Tunstall Catchment	21,981.50	11,712.00	6,229.50	0.00	0.00	0.00	3,915.00	0.00	125.00	0.00	0.00
CMT122P	Five Mile Catchment	4,827.50	3,048.00	1,779.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT123P	Ashtree Catchment	7,062.00	4,596.00	2,466.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT124P	Breydon Catchment	38,798.50	22,548.00	13,006.00	0.00	0.00	0.00	3,244.50	0.00	0.00	0.00	0.00
CMT125P	Seven Mile Catchment	13,240.50	8,328.00	4,912.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT148P	Berney Catchment	1,627.50	1,020.00	607.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESA	Halvergate ESA/WM	13,546.67	8,728.50	120.00	0.00	0.00	0.00	3,331.00	0.00	1,367.17	0.00	0.00
		<b>101,084.17</b>	<b>59,980.50</b>	<b>29,121.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,490.50</b>	<b>0.00</b>	<b>1,492.17</b>	<b>0.00</b>	<b>0.00</b>
<b>Muckfleet</b>												
CMT031P	Mautby Catchment	23,096.63	9,594.00	5,546.13	0.00	0.00	0.00	7,723.50	0.00	233.00	0.00	0.00
CMT034P	Stokesby Catchment	12,312.50	7,921.50	3,366.00	0.00	0.00	0.00	900.00	0.00	125.00	0.00	0.00
DRN035	Hemsby and Ormesby Catchment	0.00										
		<b>35,409.13</b>	<b>17,515.50</b>	<b>8,912.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,623.50</b>	<b>0.00</b>	<b>358.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Lower Yare First - Buckenham</b>												
CMT153P	Buckenham Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Lower Yare First - Postwick</b>												
CMT152P	Postwick Catchment	1,723.00	0.00	0.00	0.00	0.00	0.00	1,723.00	0.00	0.00	0.00	0.00
<b>Lower Yare Fourth</b>												
CMT154P	Cantley Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>DRAINS MAINTENANCE</b>	<b>273,451.47</b>	<b>148,838.50</b>	<b>77,974.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,883.59</b>	<b>0.00</b>	<b>2,755.25</b>	<b>0.00</b>	<b>0.00</b>

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

ID	Direct Works Analysis	Actual 2019/20 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
<b>Smallburgh</b>												
P001	Hickling Eastfield Pumping Station	15,753.27	2,557.50	33.00	885.47	7,862.61	671.56	3,707.11	36.02	0.00	0.00	0.00
P150	Hickling Stubb Pumping Station	5,406.99	3,564.00	0.00	885.47	-522.97	671.57	777.37	31.55	0.00	0.00	0.00
P002	Heigham Holmes Pumping Station	8,037.32	594.00	0.00	0.00	2,930.94	671.56	3,840.82	0.00	0.00	0.00	0.00
P003	Potter Heigham Pumping Station	18,266.50	6,616.50	66.00	0.00	9,906.00	671.56	974.91	31.53	0.00	0.00	0.00
P004	Horsefen Pumping Station	5,252.88	1,666.50	0.00	0.00	1,441.55	671.56	1,473.27	0.00	0.00	0.00	0.00
P005	Horning Pumping Station	8,822.14	1,006.50	0.00	0.00	6,660.78	671.56	325.75	157.55	0.00	0.00	0.00
P149	Irstead Pumping Station	1,802.19	1,072.50	0.00	1,500.00	-1,540.63	671.57	98.75	0.00	0.00	0.00	0.00
P035	Ludham Bridge Pumping Station North	4,622.85	1,287.00	0.00	750.00	1,752.79	671.57	129.94	31.55	0.00	0.00	0.00
P036	Ludham Bridge Pumping Station South	4,743.36	1,633.50	0.00	750.00	1,385.64	671.57	271.10	31.55	0.00	0.00	0.00
P008	Catfield Pumping Station	6,109.87	3,415.50	66.00	885.47	764.86	671.56	274.93	31.55	0.00	0.00	0.00
P009	Sutton Pumping Station	3,803.28	2,062.50	66.00	0.00	751.21	671.56	220.46	31.55	0.00	0.00	0.00
P010	Chapelfield Pumping Station	7,144.11	2,623.50	66.00	0.00	3,083.13	671.56	699.92	0.00	0.00	0.00	0.00
P011	East Ruston Pumping Station	5,113.41	1,419.00	33.00	750.00	1,952.81	671.56	255.49	31.55	0.00	0.00	0.00
P012	Wayford Bridge Pumping Station	3,855.46	726.00	0.00	0.00	1,026.07	671.56	1,305.83	126.00	0.00	0.00	0.00
P151	St Benets Pumping Station	13,464.50	3,975.00	0.00	0.00	653.39	671.58	7,336.86	827.67	0.00	0.00	0.00
		<b>112,198.13</b>	<b>34,219.50</b>	<b>330.00</b>	<b>6,406.41</b>	<b>38,108.18</b>	<b>10,763.46</b>	<b>21,692.51</b>	<b>1,368.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Middle Bure</b>												
P024	Hermitage Pumping Station	6,215.15	2,376.00	0.00	1,087.32	1,375.16	671.56	673.56	31.55	0.00	0.00	0.00
P025	Upton Dole Pumping Station	29,568.62	8,860.50	33.00	1,087.32	15,601.30	691.56	3,263.39	31.55	0.00	0.00	0.00
P160	South Walsham	-644.25	0.00	0.00	-700.00	0.00	0.00	55.75	0.00	0.00	0.00	0.00
		<b>35,139.52</b>	<b>11,236.50</b>	<b>33.00</b>	<b>1,474.64</b>	<b>16,976.46</b>	<b>1,363.12</b>	<b>3,992.70</b>	<b>63.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Repps</b>												
P020	Thurne Pumping Station	5,431.18	1,188.00	0.00	700.00	2,653.94	671.56	186.13	31.55	0.00	0.00	0.00
P021	Repps Pumping Station	11,035.94	2,590.50	0.00	-750.00	1,832.19	671.56	6,417.14	157.55	117.00	0.00	0.00
P022	Martham Pumping Station	14,650.05	5,742.00	33.00	-1,900.00	8,149.49	671.56	1,828.00	126.00	0.00	0.00	0.00
		<b>31,117.17</b>	<b>9,520.50</b>	<b>33.00</b>	<b>-1,950.00</b>	<b>12,635.62</b>	<b>2,014.68</b>	<b>8,431.27</b>	<b>315.10</b>	<b>117.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Happisburgh</b>												
P027	Brograve Pumping Station	42,544.65	9,415.50	66.00	1,635.48	28,881.82	671.56	1,842.74	31.55	0.00	0.00	0.00
P028	Horsey Pumping Station	12,955.89	5,511.00	99.00	885.47	5,678.87	671.56	78.44	31.55	0.00	0.00	0.00
P030	Somerton Auxiliary	3,445.17	412.50	0.00	885.47	212.22	671.56	202.20	1,061.22	0.00	0.00	0.00
P147	Somerton North Pumping Station	8,612.06	5,247.00	66.00	185.47	1,294.99	671.57	1,115.48	31.55	0.00	0.00	0.00
P029	Somerton South Pumping Station	10,212.22	4,545.00	112.00	885.47	3,308.56	671.56	658.08	31.55	0.00	0.00	0.00
		<b>77,769.99</b>	<b>25,131.00</b>	<b>343.00</b>	<b>4,477.36</b>	<b>39,376.46</b>	<b>3,357.81</b>	<b>3,896.94</b>	<b>1,187.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Lower Bure</b>												
P121	Tunstall Pumping Station	43,893.03	11,295.00	0.00	-169.38	15,882.62	671.57	12,228.02	0.00	0.00	0.00	3,985.20
P122	Five Mile Pumping Station	1,330.81	1,501.50	0.00	0.00	-939.50	671.57	65.70	31.54	0.00	0.00	0.00
P123	Ashtree Pumping Station	5,597.37	2,062.50	0.00	0.00	1,444.10	671.57	1,293.20	126.00	0.00	0.00	0.00
P124	Breydon Pumping Station	32,112.60	4,578.00	0.00	0.00	18,187.92	671.57	8,675.11	0.00	0.00	0.00	0.00
P125	Seven Mile Pumping Station	6,892.90	858.00	0.00	0.00	5,158.16	671.57	173.62	31.55	0.00	0.00	0.00
P148	Berney Pumping Station	-401.12	379.50	0.00	0.00	-1,572.44	671.57	120.25	0.00	0.00	0.00	0.00
P126	Tracey Arms Intake	1,792.93	3,630.00	0.00	-700.00	-2,111.45	671.57	271.26	31.55	0.00	0.00	0.00
		<b>91,218.52</b>	<b>24,304.50</b>	<b>0.00</b>	<b>-869.38</b>	<b>36,049.41</b>	<b>4,700.99</b>	<b>22,827.16</b>	<b>220.64</b>	<b>0.00</b>	<b>0.00</b>	<b>3,985.20</b>
<b>Muckfleet</b>												
P031	Mautby Pumping Station	26,371.94	3,283.50	66.00	2,178.30	12,541.54	671.56	7,599.49	31.55	0.00	0.00	0.00
P034	Stokesby Pumping Station	28,670.07	7,824.00	33.00	2,284.30	16,033.15	671.56	1,792.52	31.54	0.00	0.00	0.00
		<b>55,042.01</b>	<b>11,107.50</b>	<b>99.00</b>	<b>4,462.60</b>	<b>28,574.69</b>	<b>1,343.12</b>	<b>9,392.01</b>	<b>63.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
P153	<b>Lower Yare First - Buckenham</b> Buckenham Pumping Station	3,941.62	709.50	0.00	-1,594.21	4,060.04	671.58	94.71	0.00	0.00	0.00	0.00
P152	<b>Lower Yare First - Postwick</b> Postwick Pumping Station	7,121.55	544.50	0.00	0.00	5,720.72	671.58	184.75	0.00	0.00	0.00	0.00
P154	<b>Lower Yare Fourth</b> Cantley Pumping Station	5,895.94	2,359.50	0.00	-1,594.20	4,358.44	671.58	100.62	0.00	0.00	0.00	0.00
	<b>PUMPING STATIONS</b>	<b>419,444.45</b>	<b>119,133.00</b>	<b>838.00</b>	<b>10,813.22</b>	<b>185,860.02</b>	<b>24,867.92</b>	<b>70,612.67</b>	<b>3,217.42</b>	<b>117.00</b>	<b>0.00</b>	<b>3,985.20</b>
	<b>DIRECT WORKS</b>	<b>£692,895.92</b>	<b>£267,971.50</b>	<b>£78,812.13</b>	<b>£10,813.22</b>	<b>£185,860.02</b>	<b>£24,867.92</b>	<b>£114,496.26</b>	<b>£3,217.42</b>	<b>£2,872.25</b>	<b>£0.00</b>	<b>£3,985.20</b>

A J GOOSE  
OPERATIONS MANAGER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Plant ID	Mobile Plant Operations Account	Notional Income	Charge Unit Rate	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	22,626.00	13.00	Hour	1,740	3,529.50	4,470.83	839.64	0.00	336.77		8,149.33	17,326.07	5,299.93
M02	Hyundai 140LC Excavator	27,202.00	13.00	Hour	2,092	2,974.50	6,597.50	3,744.87	0.00	336.78		8,889.96	22,543.61	4,658.39
M07	Doosan Excavator		13.00	Hour	0	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
M14	Doosan Excavator	13,913.25	13.00	Hour	1,070	396.00	402.47	330.36	237.28	628.66		12,242.28	14,237.05	-323.80
M19	Doosan DX80R Excavator	2,636.27	14.00	Hour	188	193.50	67.71	227.19	0.00	0.00		0.00	488.40	2,147.87
M25	Doosan DX140LX Excavator Q532 MAP	13,837.50	15.00	Hour	923	1,403.08	1,604.18	867.55	254.41	0.00		0.02	4,129.24	9,708.26
	<b>Excavators</b>	<b>80,215.02</b>			<b>6,013.98</b>	<b>8,496.58</b>	<b>13,142.69</b>	<b>6,009.61</b>	<b>491.69</b>	<b>1,302.21</b>	<b>0.00</b>	<b>29,281.59</b>	<b>58,724.37</b>	<b>21,490.65</b>
M08	John Deere Tractor	9,639.50	13.00	Hour	742	3,960.03	2,141.37	13,884.64	504.58	89.81		1,666.64	22,247.07	-12,607.57
	<b>Tractors</b>	<b>9,639.50</b>			<b>741.50</b>	<b>3,960.03</b>	<b>2,141.37</b>	<b>13,884.64</b>	<b>504.58</b>	<b>89.81</b>	<b>0.00</b>	<b>1,666.64</b>	<b>22,247.07</b>	<b>-12,607.57</b>
M03A	Weedbucket		2.00	Hour	0	247.50	0.00	0.00	0.00	0.00		0.00	247.50	-247.50
M03B	Landreus Bucket		2.00	Hour	0	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
M05C	Weedbasket	425.00	2.00	Hour	213	231.00	0.00	40.85	0.00	0.00		211.62	483.47	-58.47
M05A	Weedbasket	3,851.00	2.00	Hour	1,926	396.00	0.00	782.64	0.00	0.00		582.40	1,761.04	2,089.96
M05B	Weedbasket	2,525.00	2.00	Hour	1,263	2,158.50	0.00	488.49	0.00	0.00		582.40	3,229.39	-704.39
	<b>Baskets/Buckets</b>	<b>6,801.00</b>			<b>3,401</b>	<b>3,033.00</b>	<b>0.00</b>	<b>1,311.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,376.42</b>	<b>5,721.40</b>	<b>1,079.60</b>
M13	Comfort Space	8,170.00	190.00	Week	43	148.50	0.00	0.00	0.00	0.00		1,599.48	1,747.98	6,422.02
M16	Polaris All Terrain Vehicle	130.00	12.50	Hour	10	33.00	0.00	0.00	0.00	140.33		4,814.76	4,988.09	-4,858.09
M18	Trimble R10 GPS Level Equipment	2,200.00	50.00	Day	44	0.00	0.00	1,578.25	0.00	0.00		3,140.03	4,718.28	-2,518.28
M20	Perkins GCB300A Generator		300.00	Week	0	0.00	0.00	3.32	0.00	0.00		5,073.60	5,076.92	-5,076.92
M21	2ft Towed Sheepsfoot Roller		30.00	Day	0	0.00	0.00	0.00	0.00	0.00		1,899.00	1,899.00	-1,899.00
M22	Selwood D200 Mobile pumps	13,650.00	130.00	Day	105	66.00	0.00	66.23	0.00	0.00		3,513.72	3,645.95	10,004.05
M22a	Selwood D200 Mobile pumps		130.00	Day	0	0.00	0.00	66.23	0.00	0.00		3,513.72	3,579.95	-3,579.95
M23	LM186 TriAxle Flat Bed Trailer	840.00	35.00	Day	24	0.00	0.00	63.02	0.00	0.00		915.96	978.98	-138.98
M24	LM186 TriAxle Flat Bed Trailer	630.00	35.00	Day	18	0.00	0.00	210.78	0.00	0.00		915.96	1,126.74	-496.74
M26	Selwood D200 Pump (0516042SD)	3,510.00	130.00	Day	27	0.00	0.00	66.22	0.00	0.00		3,513.72	3,579.94	-69.94
M27	Selwood D200 Pump (0516052SD)	7,930.00	130.00	Day	61	0.00	0.00	66.22	0.00	0.00		3,513.72	3,579.94	4,350.06
M29	Selwood S100 CAT C2.2 Super Silent Pump	5,920.00	40.00	Day	148	841.50	33.00	507.91	0.00	0.00		3,711.12	5,093.51	826.49
M30	Selwood S100 CAT C2.2 Super Silent Pump	4,200.00	40.00	Day	105	874.50	0.00	493.68	0.00	0.00		3,711.12	5,079.30	-879.30
M32	Welfare Unit - Boss Eco	5,000.00	40.00	Day	125	0.00	0.00	0.00	0.00	0.00		3,622.50	3,622.50	1,377.50
M33	Flail Head - Mower	0.00	10.00	Day	0	0.00	0.00	0.00	0.00	0.00		586.29	586.29	-586.29
M38	Telehandler	455.00	35.00	Day	13	82.50	83.32	308.90	0.00	0.00		2,380.86	2,855.58	-2,400.58
M39	Tool Space, Boss Cabins	1,320.00	165.00	Week	8	0.00	0.00	0.00	0.00	0.00		617.50	617.50	702.50
	<b>Specialist Equipment</b>	<b>53,955.00</b>			<b>710.40</b>	<b>2,046.00</b>	<b>116.32</b>	<b>3,430.76</b>	<b>0.00</b>	<b>140.33</b>	<b>0.00</b>	<b>47,043.06</b>	<b>52,776.45</b>	<b>1,178.55</b>
<b>Mobile Plant Operations Account (this year)</b>		<b>£150,610.52</b>			<b>10,866.38</b>	<b>£17,535.61</b>	<b>£15,400.38</b>	<b>£24,636.99</b>	<b>£996.27</b>	<b>£1,532.35</b>	<b>£0.00</b>	<b>£79,367.71</b>	<b>£139,469.29</b>	<b>£11,141.23</b>
<b>Mobile Plant Operations Account (last year)</b>		<b>£125,906.02</b>			<b>8,342.26</b>	<b>£18,547.05</b>	<b>£17,001.05</b>	<b>£124.83</b>	<b>£11,766.35</b>	<b>£2,465.34</b>	<b>£0.00</b>	<b>£67,835.11</b>	<b>£117,739.73</b>	<b>£8,166.29</b>

A J GOOSE  
OPERATIONS MANAGER

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

ID	Labour Operations Account	Actual 2018/19	Actual 2019/20	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour and Workshop Charges	523,847.83	584,964.75	594,563	-9,599
7005	Contributions from Contractors towards Supervision Costs	74,909.25	58,490.25	75,000	-16,510
		<b>598,757.08</b>	<b>643,455.00</b>	<b>669,563</b>	<b>-26,108</b>
<b>Workshop Direct Costs:</b>					
7015	Workshop Salaries (4)	124,275.28	112,505.69	128,004	15,498
7190	Plant Engineer Vehicle 1 - AU64 HCG (Ex B Harding)	9,257.49	4,550.01	9,535	4,985
7195	Plant Engineer Vehicle 2 - AU64 HCD (Pool from 01/12/2019)	7,603.52	8,043.64	3,991	-4,053
7180	Plant Engineer Vehicle 3 - AK14 XRE (Pool from 01/12/2019)	7,852.34	5,397.22	4,748	-649
7205	Plant Engineer Vehicle 4 - AF66 LSK	11,525.71	7,916.70	11,871	3,955
7220	Plant Engineer Vehicle 5 - Chris Sparrow (Hire Vehicle)	520.36	3,328.61	3,297	-32
7225	Plant Engineer Vehicle 6 - James Howes (Hire Vehicle)	441.93	4,384.80	4,248	-137
7230	Plant Engineer - AO69 AWU Stewart Hunt	0.00	5,016.93	3,841	-1,176
7231	Plant Engineer - AO69 CVM Chris Sparrow	0.00	4,934.73	1,739	-3,196
7232	Plant Engineer - AU69 YWJ Ricky Grimmer	0.00	4,770.89	3,340	-1,431
7233	Plant Engineer - AU69 ZWD James Howes	0.00	5,141.70	707	-4,435
		<b>161,476.63</b>	<b>165,990.92</b>	<b>175,320.93</b>	<b>9,330.01</b>
<b>In-Field Direct Costs:</b>					
7010	Basic Pay	89,911.25	135,312.72	112,609	-22,704
7020	Overtime	25,527.17	21,653.42	26,293	4,640
7030	Bonus	0.00	0.00	0	0
7080	Call Out/Expenses	1,952.96	756.19	2,012	1,255
7100	Business Mileage	11,899.35	10,719.90	12,256	1,536
7110	Holiday Pay	10,684.04	12,130.18	13,505	1,374
7120	Sick Pay	1,804.56	1,168.40	1,859	690
		<b>141,779.33</b>	<b>181,740.81</b>	<b>168,533</b>	<b>-13,208</b>
<b>Workshop Variable Overheads:</b>					
7085	Mobile Telephone Charges	4,250.77	4,748.57	4,378	-370
7090	Lone Worker Telephone Charges	0.00	612.00	100	-512
7135	Employers NI Costs	14,753.46	13,899.46	15,196	1,297
7145	Employers Pension Costs	27,517.41	25,722.49	28,343	2,620
7155	Life Assurance	216.22	672.52	323	-350
7245	Training Course Fees	4,931.06	-106.00	7,079	7,185
7255	Protective Clothing/Health and Safety	1,921.80	1,893.08	2,279	386
		<b>53,590.72</b>	<b>47,442.12</b>	<b>57,698</b>	<b>10,256</b>
<b>In-Field Variable Overheads:</b>					
7070	Mobile Telephone Charges	1,105.19	632.58	1,138	506
7075	Lone Worker Telephone Charges	0.00	1,020.00	100	-920
7130	Employers NI Costs	13,192.65	17,966.75	13,588	-4,378
7140	Employers Pension Costs	28,299.91	38,310.26	33,273	-5,037
7150	Life Assurance	2,107.98	3,108.88	2,471	-638
7240	Training Course Fees	894.50	2,779.65	3,921	1,142
7250	Protective Clothing/Health and Safety	4,943.57	5,238.04	5,092	-146
		<b>50,543.80</b>	<b>69,056.16</b>	<b>59,584</b>	<b>-9,472</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager - A Goose (AGAR)	59,390.22	60,953.76	61,172	218
7161	Operations Manager - A Goose (Other Employment Costs)	2,279.44	5,932.32	0	-5,932
7215	Operations Manager - P Semmence (AGAR)	54,607.29	59,138.23	60,000	862
7216	Operations Manager - P Semmence (Other Employment Costs)	0.00	0.00	0	0
7170	Operations Manager - Vehicle AF16 LSD	9,207.59	8,550.29	9,484	934
7200	Operations Manager - Vehicle AF66 LRX	11,548.14	10,427.79	11,895	1,467
7210	Operations Manager - Vehicle AE18 NMO	10,202.97	6,547.45	10,000	3,453
		<b>147,235.65</b>	<b>151,549.84</b>	<b>152,550</b>	<b>1,000</b>
	Depreciation of Company Vehicles	33,714.51	34,082.92	35,000	917
<b>Workshop Overheads:</b>					
7280	Martham Depot	983.44	-3,777.42	3,000	6,777
7300	Business Rates	4,752.00	4,860.90	4,895	34
7301	Refuse Collection	0.00	0.00	0	0
7305	Electricity and Fuel	1,911.78	3,870.58	2,500	-1,371
7311	Printing and Stationary	181.18	114.40	700	586
7315	Heating Oil	0.00	0.00	0	0
7320	Repairs and Maintenance	2,555.83	3,492.66	5,000	1,507
7325	Insurance	0.00	0.00	0	0
7330	Depreciation	15,926.72	21,717.48	16,405	-5,313
7260	Small Tools and Consumables	15,707.08	20,376.94	20,000	-377
		<b>42,018.03</b>	<b>50,655.54</b>	<b>52,499</b>	<b>1,844</b>
	<b>Net Operating Surplus/(Deficit)</b>	<b>£2,112.92</b>	<b>-£22,980.39</b>	<b>£3,378</b>	<b>-26,358</b>

From: 01 April 2019  
 To: 31 March 2020

Period To: 12  
 Year Ended: 31 March 2020

ID	Labour Operations Account	Actual 2018/19	Actual 2019/20	Annual Estimate	Variance
<b>Productive Hours:</b>					
L017	Adrian Brooks	1,818	2,034	1,840	194
L002	Alan Cullingford	2,288	2,241	1,840	401
L008	Alan Goose	1,161	1,586	1,100	486
L010	Darren Grimmer	1,781	1,839	1,840	-1
L023	James Howes	266	2,081	1,840	241
L018	Phil Semmence	1,981	2,423	1,840	583
L011	Chris Sparrow	2,114	2,158	1,840	318
	<b>In-Field</b>	<b>11,409</b>	<b>14,361</b>	<b>12,140</b>	<b>2,221</b>
L012	James Armstrong	1,671	1,490	1,600	-110
L006	Ricky Grimmer	1,224	1,415	1,600	-186
L007	Barry Harding	1,611	702	1,600	-899
L005	Stewart Hunt	1,564	1,608	1,600	8
	<b>Workshop</b>	<b>6,069</b>	<b>5,214</b>	<b>6,400</b>	<b>-1,187</b>
L001	Ben Goose	2,663	404	0	404
L026	Bear Terrain Ltd	0	312	0	312
L003	Robert Thain	106	2,123	0	2,123
L013	GDR Sales	0	0	0	0
L014	SJ Cobbold, Suffolk	2,537	1,286	0	1,286
L015	Laser Civil Engineering Ltd	1,262	0	0	0
L016	Paul V Thain	0	745	0	745
L019	David Cook	850	0	0	0
L020	Mervyn Lambert (Via Anglia Farmers)	610	0	0	0
L021	Banham Farms Ltd	3,225	3,213	0	3,213
L022	J Nicholls	18	10	0	10
L024	Wakeham Hire Ltd	255	474	0	474
L025	Works Ltd Conservation	0	434	0	434
	<b>Contractors</b>	<b>11,525</b>	<b>8,999</b>	<b>0</b>	<b>8,999</b>
<b>In-Field Cost/Hour:</b>					
	Direct Cost	12.43	12.66	13.88	1
	Variable Overhead	4.43	4.81	4.91	0
	Fixed Supervision Overhead (9/10ths)	5.71	5.83	5.75	0
	Depot Overhead (1/3rd)	1.23	1.18	1.44	0
		<b>£23.80</b>	<b>£24.48</b>	<b>£25.98</b>	<b>-2</b>
<b>Workshop Cost/Hour:</b>					
	Direct Cost	26.61	31.84	27.39	-4
	Variable Overhead	8.83	9.10	9.02	0
	Fixed Supervision Overhead (1/10th)	1.19	1.78	1.21	-1
	Depot Overhead (2/3rds)	4.62	6.48	5.47	-1
		<b>£41.25</b>	<b>£49.20</b>	<b>£43.09</b>	<b>6</b>

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

ID	Labour Operations Account	Actual 2018/19	Actual 2019/20	Annual Estimate	Variance
<b>Holidays Taken:</b>					
L012	James Armstrong	19	27	35	-8
L017	Adrian Brooks	25	24	25	-1
L002	Alan Cullingford	27	27	30	-3
L008	Alan Goose	18	21	37	-16
L010	Darren Grimmer	24	25	25	0
L006	Ricky Grimmer	19	26	34	-8
L007	Barry Harding	27	11	29	-18
L023	James Howes	24	28	29	-1
L005	Stewart Hunt	30	26	25	1
L018	Phil Semmence	23	27	33	-7
L011	Chris Sparrow	26	22	29	-7
		<b>262</b>	<b>263</b>	<b>331</b>	<b>-68</b>
<b>Sickdays/authorised absences:</b>					
L012	James Armstrong	10	10	0	-10
L017	Adrian Brooks	7	0	0	0
L002	Alan Cullingford	0	1	0	-1
L008	Alan Goose	1	7	0	-7
L010	Darren Grimmer	14	7	0	-7
L006	Ricky Grimmer	48	1	0	-1
L007	Barry Harding	0	0	0	0
L023	James Howes	0	0	0	0
L005	Stewart Hunt	5	3	0	-3
L018	Phil Semmence	0	0	0	0
L011	Chris Sparrow	0	0	0	0
		<b>85</b>	<b>29</b>	<b>0</b>	<b>-29</b>

A J GOOSE  
OPERATIONS MANAGER

From: 01 April 2019      Period To: 12  
To: 31 March 2020      Year Ended: 31 March 2020

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	Residual Value
M01	Hyundai Excavator	12/03/2015	5	64,450.00				64,450.00	36,300.67	8,149.33		44,450.00		20,000.00	20000
M02	Hyundai Excavator	01/04/2015	5	64,450.00				64,450.00	35,559.84	8,889.96		44,449.80		20,000.20	20000
M14	Doosan Excavator	22/08/2016	5	86,211.00				86,211.00	32,646.08	12,242.28		44,888.36		41,322.64	25000
	<b>Excavators</b>			<b>215,111.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>215,111.00</b>	<b>104,506.59</b>	<b>29,281.57</b>	<b>0.00</b>	<b>133,788.16</b>	<b>0.00</b>	<b>81,322.84</b>	
M08	John Deere Tractor & Flail AU06 EWR	18/07/2012	5	33,333.33				33,333.33	31,666.69	1,666.64		33,333.33		0.00	
	<b>Tractors</b>			<b>33,333.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>33,333.33</b>	<b>31,666.69</b>	<b>1,666.64</b>	<b>0.00</b>	<b>33,333.33</b>	<b>0.00</b>	<b>0.00</b>	
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	4,409.60	582.40		4,992.00		0.00	
M05B	Weedbasket	01/11/2014	5	4,992.00				4,992.00	4,409.60	582.40		4,992.00		0.00	
M05C	Weedbasket	10/01/2020	7	0.00		5,925.00		5,925.00	0.00	211.62		5,713.38		5,713.38	
	<b>Baskets</b>			<b>20,449.00</b>	<b>0.00</b>	<b>5,925.00</b>	<b>0.00</b>	<b>26,374.00</b>	<b>19,284.20</b>	<b>1,376.42</b>	<b>0.00</b>	<b>20,660.62</b>	<b>0.00</b>	<b>5,713.38</b>	
M09	Ford Ranger AK14 XRE	14/07/2014	3	17,254.88				17,254.88	15,588.24	1,666.64		17,254.88		0.00	
M10	Isuzu 4 x 4 Double Cap AU64 HCD	11/09/2014	3	17,096.10				17,096.10	17,096.10	0.00		17,096.10		0.00	
M11	Isuzu D-Max AU64 HCG	21/03/2016	3	18,078.81				18,078.81	10,078.81	3,999.96		14,078.77		4,000.04	
M12	Ford Ranger AF16 LSD	01/04/2016	3	18,959.82				18,959.82	15,958.08	3,001.74		18,959.82		0.00	
M15	Ford Ranger AF66 LRX	03/10/2016	3	19,400.00				19,400.00	11,166.60	3,350.04		14,516.64		4,883.36	
M17	Ford Ranger AF66 LSK	21/10/2016	3	19,400.00				19,400.00	11,166.60	3,350.04		14,516.64		4,883.36	
M28	Ford Ranger AE18 NMO	19/03/2018	3	20,095.05				20,095.05	7,256.60	6,698.40		13,955.00		6,140.05	
M34	Toyota Hilux AO69 AWU (Inc Hard Canc 04/11/2019		3	0.00		21,544.48		21,544.48	0.00	2,992.30		2,992.30		18,552.18	
M35	Toyota Hilux AO69 CVM (Inc Hard Canc 04/11/2019		3	0.00		21,713.26		21,713.26	0.00	3,015.75		3,015.75		18,697.51	
M36	Toyota Hilux AU69 YWJ (Inc Hard Canc 04/11/2019		3	0.00		21,544.48		21,544.48	0.00	2,992.30		2,992.30		18,552.18	
M37	Toyota Hilux AU69 ZWD (Inc Hardtop C 04/11/2019		3	0.00		21,713.26		21,713.26	0.00	3,015.75		3,015.75		18,697.51	
	<b>Vehicles</b>			<b>130,284.66</b>	<b>0.00</b>	<b>86,515.48</b>	<b>0.00</b>	<b>216,800.14</b>	<b>88,311.03</b>	<b>34,082.92</b>	<b>0.00</b>	<b>122,393.95</b>	<b>0.00</b>	<b>94,406.19</b>	
M13	Comfort Space	27/06/2016	10	15,995.00				15,995.00	4,398.57	1,599.48		5,998.05		9,996.95	
M16	Polaris All-Terrain Vehicle	01/09/2016	4	14,659.00				14,659.00	6,496.36	4,814.76		11,311.12		3,347.88	
M18	Trimble R10 GPS Level Equipment	10/09/2016	5	15,700.00				15,700.00	8,111.77	3,140.03		11,251.80		4,448.20	
M20	Perkins GCB300A Generator	27/01/2017	5	28,368.00				28,368.00	11,415.60	5,073.60		16,489.20		11,878.80	3000
M21	2ft Towed Sheepsfoot Roller	07/09/2016	5	9,495.00				9,495.00	4,272.75	1,899.00		6,171.75		3,323.25	
M22	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	10,623.44	3,513.72		14,137.16		6,940.83	
M22A	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	6,441.82	3,513.72		9,955.54		11,122.45	
M23	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	1,831.92	915.96		2,747.88		1,832.12	
M24	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	1,831.92	915.96		2,747.88		1,832.12	
M25	Doosan DX140LX Q532 MAP	01/09/2018	1	1,750.58				1,750.57	1,750.59	0.00		1,750.59		-0.02	
M26	Selwood D200 Pump (0516042SD)	22/05/2017	6	21,077.99				21,077.99	6,979.47	3,513.72		10,493.19		10,584.80	
M27	Selwood D200 Pump (0516052SD)	22/05/2017	6	21,077.99				21,077.99	6,979.47	3,513.72		10,493.19		10,584.80	
M29	S100 CAT C2.2 Super Silent Pump	07/02/2019	6	22,267.02				22,267.02	309.26	3,711.12		4,020.38		18,246.64	
M30	S100 CAT C2.2 Super Silent Pump	07/02/2019	6	22,267.01				22,267.01	309.26	3,711.12		4,020.38		18,246.63	
M32	Welfare Unit - Boss Eco	30/08/2019	3	0.00		18,630.00		18,630.00	0.00	3,622.50		3,622.50		15,007.50	
M33	Flail Head - Mower	22/11/2019	7	0.00		9,850.00		9,850.00	0.00	586.30		586.30		9,263.70	
M38	Telehandler	27/01/2020	7	0.00		99,996.00		99,996.00	0.00	2,380.86		2,380.86		97,615.14	
M39	Boss Cabins Tool Space	04/02/2020	3	0.00		11,115.00		11,115.00	0.00	617.50		617.50		10,497.50	
	<b>Specialist Equipment</b>			<b>223,973.57</b>	<b>0.00</b>	<b>139,591.00</b>	<b>0.00</b>	<b>363,564.56</b>	<b>71,752.20</b>	<b>47,043.07</b>	<b>0.00</b>	<b>118,795.27</b>	<b>0.00</b>	<b>244,769.29</b>	
<b>Fixed Assets: Mobile Plant and Equipment</b>				<b>£623,151.56</b>	<b>£0.00</b>	<b>£232,031.48</b>	<b>£0.00</b>	<b>£855,183.03</b>	<b>£315,520.71</b>	<b>£113,450.62</b>	<b>£0.00</b>	<b>£428,971.33</b>	<b>£0.00</b>	<b>£426,211.70</b>	



From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

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	Residual Value
P100	Kettlewell House: NK391156 (2%)	25/08/2009	50	51,450.00				51,450.00	11,319.00	1,029.00		12,348.00		39,102.00	
P200	Martham Depot	01/06/2015	20	156,740.00				156,740.00	30,041.68	7,836.96		37,878.64		118,861.36	
P201	Martham Depot - Year 2	31/03/2017	10	31,080.29				31,080.29	6,475.00	3,108.00		9,583.00		21,497.29	
P202	Martham Depot - Year 3	31/03/2018	10	41,670.11				41,670.11	4,167.01	2,083.56		6,250.57		35,419.54	
P203	Martham Depot - Year 4	31/03/2019	10	56,483.46				56,483.46	0.00	5,648.35		5,648.35		50,835.11	
P204	Double Storey Workshop	30/11/2018	10	19,554.56				19,554.56	814.75	1,955.46		2,770.21		16,784.35	
P205	Ground Floor & First Floor Accommodat	01/03/2019	10	10,851.84				10,851.84	0.00	1,085.15		1,085.15		9,766.69	
P206	Martham Depot - Year 4	31/03/2020	10	0.00		54,868.98		54,868.98	0.00	0.00		0.00		54,868.98	
<b>Fixed Assets: Land and Buildings</b>				<b>£367,830.26</b>	<b>£0.00</b>	<b>£54,868.98</b>	<b>£0.00</b>	<b>£422,699.24</b>	<b>£52,817.44</b>	<b>£22,746.48</b>	<b>£0.00</b>	<b>£75,563.92</b>	<b>£0.00</b>	<b>£347,135.32</b>	
P001	Hickling Eastfield	31/03/2010	10	4,800.00				4,800.00	4320.00	480.00		4,800.00		0.00	
P002	Heigham Homes	31/03/2010	10	5,050.00				5,050.00	4544.68	505.32		5,050.00		0.00	
P003	Potter Heigham	31/03/2010	10	14,200.00				14,200.00	12779.68	1,420.32		14,200.00		0.00	
P004	Horsefen	31/03/2010	10	11,150.00				11,150.00	10035.32	1,114.68		11,150.00		0.00	
P005	Horning Grove	31/03/2010	10	2,750.00				2,750.00	2475.32	274.68		2,750.00		0.00	
P008	Catfield	31/03/2010	10	850.00				850.00	764.68	85.32		850.00		0.00	
P009	Sutton	31/03/2010	10	1,150.00				1,150.00	1034.68	115.32		1,150.00		0.00	
P010	Chapelfield	31/03/2010	10	6,300.00				6,300.00	5670.00	630.00		6,300.00		0.00	
P011	East Ruston	31/03/2010	10	4,300.00				4,300.00	3869.68	430.32		4,300.00		0.00	
P012	Wayford Bridge	31/03/2010	10	3,400.00				3,400.00	3059.68	340.32		3,400.00		0.00	
P020	Thurne	31/03/2010	10	3,000.00				3,000.00	2700.00	300.00		3,000.00		0.00	
P021	Repps	31/03/2010	10	800.00				800.00	720.32	79.68		800.00		0.00	
P022	Martham	31/03/2010	10	4,350.00				4,350.00	3915.00	435.00		4,350.00		0.00	
P024	Hermitage	31/03/2010	10	14,200.00				14,200.00	12,779.68	1,420.32		14,200.00		0.00	
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	27,359.68	3,040.32		30,400.00		0.00	
P028	Horsey	31/03/2010	10	3,400.00				3,400.00	3,059.68	340.32		3,400.00		0.00	
P029	Somerton South	31/03/2010	10	2,700.00				2,700.00	2,430.00	270.00		2,700.00		0.00	
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	855.32	94.68		950.00		0.00	
P031	Mautby	31/03/2010	10	19,650.00				19,650.00	17,685.00	1,965.00		19,650.00		0.00	
P034	Stokesby	31/03/2010	10	21,000.00				21,000.00	18,900.00	2,100.00		21,000.00		0.00	
P121	Tunstall	31/03/2010	10	10,950.00				10,950.00	9,855.00	1,095.00		10,950.00		0.00	
P122	Five Mile	31/03/2010	10	21,400.00				21,400.00	19,259.68	2,140.32		21,400.00		0.00	
P123	Ashtree	31/03/2010	10	9,250.00				9,250.00	8,324.68	925.32		9,250.00		0.00	
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	28,800.32	3,199.68		32,000.00		0.00	
P125	Seven Mile	31/03/2010	10	38,000.00				38,000.00	34,200.32	3,799.68		38,000.00		0.00	
P147	Somerton North	31/03/2010	10	4,950.00				4,950.00	4,455.00	495.00		4,950.00		0.00	
P148	Berney	31/03/2010	10	3,900.00				3,900.00	3,510.00	390.00		3,900.00		0.00	
P149	Irstead	31/03/2010	10	2,600.00				2,600.00	2,340.32	259.68		2,600.00		0.00	
P150	Hickling Stubb	31/03/2010	10	12,200.00				12,200.00	10,980.32	1,219.68		12,200.00		0.00	
P151	St Benets	31/03/2010	10	50,300.00				50,300.00	45,270.32	5,029.68		50,300.00		0.00	
P152	Postwick	31/03/2010	10	2,000.00				2,000.00	1,800.32	199.68		2,000.00		0.00	
P153	Buckenham	31/03/2010	10	16,500.00				16,500.00	14,850.00	1,650.00		16,500.00		0.00	
P154	Cantley	31/03/2010	10	2,500.00				2,500.00	2,249.68	250.32		2,500.00		0.00	
<b>Fixed Assets: Pumping Stations and Properties</b>				<b>£412,721.95</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£412,721.95</b>	<b>£376,626.31</b>	<b>£36,095.64</b>	<b>£0.00</b>	<b>£412,721.95</b>	<b>£0.00</b>	<b>£0.00</b>	
<b>Shared Consortium Assets (6.31%)</b>				<b>£473.25</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£473.25</b>	<b>£473.25</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£473.25</b>	<b>£0.00</b>	<b>£0.00</b>	
<b>Fixed Assets</b>				<b>£1,404,177.02</b>	<b>£0.00</b>	<b>£286,900.46</b>	<b>£0.00</b>	<b>£1,691,077.47</b>	<b>£745,437.71</b>	<b>£172,292.73</b>	<b>£0.00</b>	<b>£917,730.44</b>	<b>£0.00</b>	<b>£773,347.03</b>	

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
<b>1</b>	<b>Balances brought forward</b>		
	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	469,732
	Revaluation Reserve	114,380	78,285
	Pension Reserve	-218,000	-333,000
	<b>As per Statement of Accounts</b>	<b>2,319,477</b>	<b>1,801,590</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Pension Liability	-218,000	-333,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	680,165	658,739
		<b>462,165</b>	<b>325,739</b>
	<b>(=) Adjusted Balances brought forward</b>	<b>1,857,312</b>	<b>1,475,851</b>
<b>2</b>	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	277,986	287,154
	Special Levies issued by the Board	640,426	661,548
	<b>As per Statement of Accounts</b>	<b>918,412</b>	<b>948,702</b>
<b>3</b>	<b>(+) All Other Income</b>		
	Grants Applied	1,997,908	1,400,111
	Rental Income	0	1,242
	Highland Water Contributions	217,013	219,554
	Income from Rechargeable Works	99,063	236,209
	Investment Interest	10,677	8,473
	Development Contributions	0	1,404
	Other Income	210,845	209,365
	Profit/(Loss) on disposal of Fixed Assets	0	0
	<b>As per Statement of Accounts</b>	<b>2,535,506</b>	<b>2,076,358</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/loss)</b>		
	Capital Cost of disposals	0	0
	Less: Accumulated depreciation written out	0	0
		<b>0</b>	<b>0</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-1,997,908	-1,400,111
	(+) Grants Received	1,680,756	1,164,200
		<b>-317,152</b>	<b>-235,911</b>
	<b>(=) Adjusted Other Income</b>	<b>2,218,354</b>	<b>1,840,447</b>
<b>4</b>	<b>(-) Staff Costs</b>		
	Labour Operations Account	449,963	498,761
	Technical Support Staff Costs	332,518	324,093
	Administration Staff Costs	92,207	94,201
		<b>874,688</b>	<b>917,055</b>

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	1,974,093	1,409,872
	Maintenance Works	1,106,923	1,061,611
	Environment Agency Precept	165,093	170,046
	Administration Charges	146,024	149,555
	Cost of Rechargeable Works	98,112	219,595
	Net Deficit/(Surplus) on Operating Accounts	-10,279	11,839
	Development Expenditure	23,591	3,211
	Depreciation of Pumping Stations	36,095	36,096
	<b>As per Statement of Accounts</b>	<b>3,539,652</b>	<b>3,061,824</b>
	<b>(-) Depreciation Charged (Non Cash)</b>		
	Plant and Equipment	101,550	113,451
	Pumping Stations	36,095	36,096
	Land and Buildings	16,956	22,746
		<b>154,601</b>	<b>172,293</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>874,688</b>	<b>917,055</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	86,890	54,869
	Plant and Equipment	46,285	232,031
		<b>133,174</b>	<b>286,900</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>2,643,539</b>	<b>2,259,376</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	1,094,986	1,125,317
	Development Reserve	77,160	77,160
	Plant Reserve	305,827	305,827
	Capital Works Reserve	108,600	77,600
	Grants Reserve	469,732	233,823
	Revaluation Reserve	78,285	42,189
	Pension Reserve	-333,000	-257,000
	<b>As per Statement of Accounts</b>	<b>1,801,590</b>	<b>1,604,916</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Pension Reserve	-333,000	-257,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	658,739	773,347
		<b>325,739</b>	<b>516,347</b>
	<b>(=) Adjusted Balances carried forward</b>	<b>1,475,851</b>	<b>1,088,569</b>
8	<b>Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	949,415	253,791
	Short Term Investments	500,000	750,000
	<b>As per Statement of Accounts</b>	<b>1,449,415</b>	<b>1,003,791</b>
9	<b>Total Fixed Assets and Long Term Assets (Net Book Value)</b>		
	Land and Buildings	315,013	347,135
	Plant and Equipment	307,631	426,212
	Pumping Stations	36,096	0
	Shared Consortium Assets	0	0
	<b>As per Statement of Accounts</b>	<b>658,739</b>	<b>773,347</b>
10	<b>Total Borrowings</b>		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>1,475,851</b>	<b>1,088,569</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Trade Debtors	13,436	37,085
	Stock and Work in Progress	7,415	14,287
	Drainage Rates and Special Levies Due	25	-2,360
	Prepayments	0	0
	Prepayments to WMA	-5,169	-2,606
	Accrued Interest	0	0
	Vat Due from HMRC	103,732	102,541
		<b>119,439</b>	<b>148,947</b>
	<b>(+) Add: Creditors and Payments Received in Advance</b>		
	Creditors Control Account	51,507	36,952
	Accruals	41,303	21,644
	Receipts Paid in Advance	193	5,573
		<b>93,003</b>	<b>64,169</b>
	<b>(=) Box 8</b>	<b>1,449,415</b>	<b>1,003,791</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	949,415	253,791
	Short Term Investments	500,000	750,000
		<b>1,449,415</b>	<b>1,003,791</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

18 MAY 2020

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING OFFICER

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



**FINAL INTERNAL AUDIT REPORT**

**WATER MANAGEMENT ALLIANCE**

**– REVIEW OF EFFECTIVENESS OF SYSTEM OF  
INTERNAL CONTROL – 2019-2020**

16<sup>th</sup> April 2020



## 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](mailto: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

<b>Draft report issued</b>	<b>15<sup>th</sup> April 2020</b>
<b>Management agreement received</b>	<b>16<sup>th</sup> April 2020</b>
<b>Final report issued</b>	<b>16<sup>th</sup> April 2020</b>

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## Executive Summary

Our Assurance Opinion: <b>SUBSTANTIAL ASSURANCE</b>								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	5	0	0	10	0	5	1	6

### Overall Objective and System Background

The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).

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.

### Summary of Key Control Issues and Risks

Based upon the work carried out, Substantial Assurance can be given regarding the effectiveness of the system of internal control operating within the WMA. However, some control issues were identified which require attention by management:

- As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January).
- East Suffolk IDB and Pevensey & Cuckmere hold just three Board meetings each year, therefore Board Members are not being kept fully informed of the financial position of their Board during the course of the year.
- King's Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.
- Of the timesheets tested, two had not been authorised by the appropriate manager.
- Board Members are not being kept fully informed of the level of assets and investments held during the course of the year. These are included in the Financial Report, which as noted above, is not presented at the last Board meeting each year.

### Summary of Key Recommendations

The key recommendations arising from the audit are:

- In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.
- The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised of their Board's financial position during the course of the year.
- King's Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.
- Finance Officers should ensure that all timesheets have been appropriately authorised prior

to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.

- Board Members should be kept fully apprised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.

### Summary of Agreed Actions

The Finance & Rating Manager has agreed to implement the following actions:

- A full Balance Sheet will be included in the Management Report which is presented to Boards and CMC at their meetings in December, January and February, together with supporting notes.
- All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&E)). The revenue charge every year (or depreciation) that is shown on the I&E Account will equate to the loan repayment, which will regularise the KLIDB General Reserve.
- Any unauthorized timesheets will be returned to the authorising manager for appropriate authorisation to enable payment to be made.
- Assets and investments will be included in the Balance Sheet as part of the Management Report presented to Boards and CMC in December, January and February.

The Chief Executive will put the recommendation to the Boards of East Suffolk and Pevensey & Cuckmere that they consider increasing the number of Board meetings each year from three to four.

## 2. Objective & Scope

2.1 The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).

2.2 The audit involved the following:

- Creditors – sample testing of purchase orders and invoice payments for appropriate authorisation in accordance with Financial Regulations.
- Risk Management - reviewing Board minutes for evidence of review of Risk Register at regular intervals; reviewing each Board's Risk Register for expected and relevant risks.
- Budgetary Control – reviewing Board minutes for evidence that budgets for the year ahead are set and that monitoring reports are presented to the Board on a regular basis with analysis of any variations. Checking that financial reporting to Boards is in accordance with Financial Regulations.
- Reserve's Policy – reviewing each Board's Reserves Policy for adequacy and assessing whether each Board's reserves are appropriate.
- Income – reviewing the system for the receipt and banking of income; test checking a sample of income receipts for evidence of prompt and correct banking, and that VAT is accounted for correctly.



- 
- Petty Cash – reviewing the petty cash system and the appropriateness of payments made out of petty cash for appropriateness.
  - Payroll – sample testing of payroll records for correct authorisation of timesheets and correct application of PAYE/NIC deductions.
  - Assets & Investments – reviewing the process for monitoring and reporting investments and assets, ascertaining each Board's current investments and where they are held. Tracing a sample of investments back to source documents for appropriate authorisation. Reviewing the process for the monitoring and reporting of cash flow, ensuring that cash flows are maintained at an appropriate level.
  - Cashbook & Bank Reconciliations – sample testing of the reconciliation of each Board's cashbook to their bank statements, checking that any discrepancies are identified, investigated and explained, and that corrective action is taken. Checking that all bank accounts have remained in credit throughout the whole year.
  - Year End Procedures – checking that accounting statements prepared during the year were prepared using the correct accounting basis.
- 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 Finance & Rating Manager and consisted of discussions relating to the operation of the internal control processes, review of relevant documentation and sample testing of specific transactions.
- 2.5 Due regard was taken of the guidance issued on 30<sup>th</sup> March 2019 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 2019)" 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 2019/20 for each of the six Boards.
- 2.7 The review was undertaken during March and April 2020.

### **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 effectiveness of the system of internal control operating within the WMA.

<b>OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE</b>	
<b>Control Objectives</b>	<b>Assurance Opinion</b>
<b>1. Creditors</b> - To ensure that all orders have been raised and payments processed in accordance with Financial Regulations.	<b>Full</b>
<b>2. Risk Management</b> – To ensure that the authority has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.	<b>Full</b>
<b>3. Budgetary Control</b> - To ensure that robust controls exists regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.	<b>Substantial</b>
<b>4. Reserve’s Policy</b> - To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.	<b>Substantial</b>
<b>5. Income</b> – To ensure that expected income is fully received, based on correct prices, properly recorded and promptly banked, and that VAT is appropriately accounted for.	<b>Substantial</b>
<b>6. Petty Cash</b> - To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.	<b>Substantial</b>
<b>7. Payroll</b> - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.	<b>Full</b>
<b>8. Assets &amp; Investments</b> - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.	<b>Substantial</b>
<b>9. Cashbook &amp; Bank Reconciliations</b> - To ensure that regular monthly reconciliations are carried out by a responsible officer and that this is evidenced. To ensure that any discrepancies are investigated and explained, and that corrective action is taken where necessary.	<b>Full</b>
<b>10. Year End Procedures</b> – To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.	<b>Full</b>

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions and due dates for their implementation.

- 4.3 A total of 14 recommendations were made arising from last year's review; as part of this current year's audit these were followed-up to ensure that they had been implemented by management. The results of the follow-up are attached as Appendix B. Of the 14 recommendations, 10 have been actioned, three partly actioned and one did not require any action to be taken by management. The three recommendations which are currently in the process of being implemented are:
- Physical verification of assets is in progress; not completed for the WMA Eastern Boards due to Covid-19 outbreak;
  - As at 4<sup>th</sup> March 2020, out of a total of 152 Members across all six Boards, 13 (9%) had not filed a declaration of interest return and six (5%) had not completed the return fully;
  - Norfolk Rivers and East Suffolk IDB have agreed to reduce the number of Members; Broads IDB decided not to reduce the number of their Members.
- 4.4 Appendix C 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 review are attached as Appendix D.

## **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
  - Phil Camamile, Chief Executive
  - Lisa Manning, Senior Finance & Rating Officer
  - Trish Walker, Finance & Rating Officer
  - Amy Taylor, Finance & Rating Officer.

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 3: Budgetary Control** - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u> As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January). For example, the Board of Broads IDB considered and approved the Financial Report for 2018/19 at their meeting in May 2019, the Financial Report for April – June 2019 in August 2019 and the report for April – September 2019 in October 2019. At their meeting in January 2020, the Board did not receive a financial report for the year to date. Similarly, under consortium matters, the Board received a WMA Financial Report at each meeting in May, August and October but not in January 2020.</p> <p><u>Risk</u> Risk that Board Members are not fully apprised of the financial position of their Board during the course of the year.</p>	In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.	Medium	<p>A Management Report containing financial information is presented to the Boards and to the CMC for their meetings in December, January and February, but it only includes detailed Income and Expenditure for the purposes of budgeting and rate setting, and does not include a Balance Sheet.</p> <p>The Earmarked Balances and Reserves are also included in the Management Reports, along with a five-year indicative forecast.</p> <p>We will include a full Balance Sheet with these Management Reports, together with supporting notes, moving forward (please also see rec 6).</p>	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>
2.	<p><u>Finding</u> King's Lynn IDB Board reviewed the Financial Report for the period April 2019 to January 2020 at their meeting on 13<sup>th</sup> March 2020; their next meeting is on 15<sup>th</sup> May 2020. King's Lynn hold Board meetings every six months, whereas</p>	The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised	Medium	I will put this to both Boards when they next meet, but doubt they will agree or consider it to be necessary.	<p>Chief Executive</p> <p>June 2020</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 3: Budgetary Control** - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>the other IDBs have only three or four Board meetings each year; for example, East Suffolk only has three meetings a year and their next meeting is not until 17<sup>th</sup> June 2020. Therefore, Boards are not being fully appraised of the financial position of the IDB frequently enough.</p> <p><u>Risk</u> Risk that Board Members are not being appraised of the financial position of the Board frequently enough.</p>	of their Board's financial position during the course of the year.		<p>We keep all of our Board members apprised of relevant matters between meetings by newsletters and emails.</p> <p>In fact both of these two Boards have actually asked for less financial information in future, as has been recorded in the Boards minutes (with P&amp;CWLMB expressly requesting that we only report by exception from now on).</p>	

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 4: Reserves – To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><b>Finding</b></p> <p>Each IDB aims to maintain their General Reserve at a level commensurate with their net expenditure:</p> <ul style="list-style-type: none"> <li>• Broads – no less than 20% of net expenditure i.e. £200k</li> <li>• East Suffolk – between 20-25%; no less than £50k.</li> <li>• King’s Lynn – 20-25%; no less than £600k.</li> <li>• Norfolk Rivers – not less than 25%; i.e. £100k.</li> <li>• South Holland – 20-25%; i.e. £600k.</li> <li>• Pevensey &amp; Cuckmere – 20%.</li> </ul> <p>Point 4.6 in the Reserves Policy states that “as a minimum, the Board’s Reserves (net of grant) should not fall below one year’s net expenditure, as set out in ADA’s Guide to Good Governance”. Therefore, each IDB aims to maintain their Reserves at the following levels:</p> <ul style="list-style-type: none"> <li>• Broads - £1m</li> <li>• East Suffolk - £1m</li> <li>• King’s Lynn - £3m</li> <li>• Norfolk Rivers - £0.85m</li> <li>• South Holland – £3.25m</li> <li>• Pevensey &amp; Cuckmere - £0.55m.</li> </ul> <p>Analysis of each Board’s Reserves (as at 31/09/19) identified that all Boards were maintaining their reserves at appropriate levels, and were complying with 4.6 in the Reserves Policy. However, it is noted that the King’s Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.</p>	King’s Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.	<b>Medium</b>	<p>It will be at the end of the financial year when we prepare the statutory accounts.</p> <p>All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been part-financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&amp;E)).</p> <p>The revenue charge every year (or depreciation) that is shown on the I&amp;E Account will equate to the PWLB loan repayment, which will regularise the General Reserve.</p>	<p>Finance and Rating Manager</p> <p>15 May 2020</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 5: Income – To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and that VAT was appropriately accounted for.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<p><u>Finding</u> Each Board has the same Drainage Rates &amp; Special Levies Collection Policy. With the exception of Pevensey &amp; Cuckmere's policy, each Board's policy has passed its stated review date. The policy was reviewed in May/June 2014 and was next due to be reviewed in October/November 2019 i.e. the policy is reviewed every five years. The Pevensey &amp; Cuckmere policy was reviewed on 31<sup>st</sup> October 2017 and is next due for review in October 2022.</p> <p><u>Risk</u> Risk that the Rate Levies &amp; Collection Policy is out of date and not fit for purpose.</p>	Each Board's Rate Levies & Collection Policy should be reviewed and updated/amended as appropriate.	Low	Agreed.	<p>Chief Executive</p> <p>Next face-to-face meeting of the Boards.</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
5.	<p><u>Finding</u></p> <p>Payrolls for King's Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2019 and January 2020, were checked to ensure that:</p> <ul style="list-style-type: none"> <li>• BACS Submission Details report had been initialled by CEO;</li> <li>• Update Records Check Report payroll totals for each employee agreed to their payslip;</li> <li>• Payslip details agreed to timesheet or expenses sheet;</li> <li>• Timesheet or expenses sheet signed by employee;</li> <li>• Timesheet or expenses sheet authorised by the appropriate officer.</li> </ul> <p>The following exceptions were identified:</p> <ul style="list-style-type: none"> <li>• C. Rowley (South Holland) claimed three non-taxable miles on his timesheet for w/e 30/12/19 for which he was not paid;</li> <li>• M. Norman (King's Lynn) claimed a total of 31.2 basic hours on his timesheet for w/e 15/06/19 but was only paid for 30.2 hours;</li> <li>• A. Cullingford's (Broads) timesheet for w/e 21/06/19 was not authorised (out of a total of 21 timesheets tested);</li> <li>• J. Voutt's (King's Lynn) timesheet for w/e 29/12/19 was not authorised (out of 30 timesheets tested).</li> </ul> <p>The two underpayments were discussed with the Finance &amp; Ratings Manager who agreed to update the payroll so that the two employees receive their full entitlement.</p>	Finance Officers should ensure that all timesheets have been appropriately authorised prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.	Medium	Agreed.	<p>Finance and Rating Manager</p> <p>With immediate effect.</p>



## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 8: Assets and Investments - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u> Investments and assets are reported to the Board in the Financial Report, which, as mentioned above at 3.1, is not reported to each of the Boards at their Board meeting held in January / February each year. Therefore, Board Members may not be kept fully apprised during the course of the year of the current level of assets and investments held by their respective Board.</p> <p><u>Risk</u> Board Members are not kept fully apprised of the level of assets and investments held by the Board.</p>	Board Members should be kept fully apprised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.	Medium	Agreed, as per recommendation 1.	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
1.	<u>Finding</u> 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.	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.	Low	Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.	Phil Camamile, CEO WMA. Completed.	<b>Actioned.</b>  Front sheet of each Board's RMP state: <ul style="list-style-type: none"> <li>• Date last updated – January 2017 (to be reviewed every 5 years);</li> <li>• Next review date – January 2022;</li> <li>• Reviewed by the Board.</li> </ul> South Holland's RMP states that it was last reviewed in November 2016 and is next due for review in November 2021.
2.	<u>Finding</u> 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. 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	Management should consider enhancing the format of each Board's Risk Register so that it includes the following details: <ul style="list-style-type: none"> <li>• Strategic objectives;</li> <li>• Risks – key risks to achieving strategic objectives;</li> <li>• Key controls – those controls/systems currently in place to mitigate each risk;</li> </ul>	Low	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.	No required action.	The "simpler" format of the Risk Register is appended to each Board's RMP.

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	<p>assign ownership for each risk. The ADA Risk Management Strategy &amp; 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"> <li>• Strategic objectives</li> <li>• Risks</li> <li>• Key controls – what controls/systems are in place to mitigate these risks?</li> <li>• Assurances on controls – what evidence shows controls / systems are effective?</li> <li>• Risk score</li> <li>• Gaps in controls – where are there no controls or ineffective controls?</li> <li>• Gaps in assurance – where is further evidence of effective control required?</li> <li>• Action plan – what should we do to rectify the situation?</li> <li>• Responsible officer / implementation date.</li> </ul>	<ul style="list-style-type: none"> <li>• Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk;</li> <li>• Current risk score;</li> <li>• Gaps in control – where controls are lacking or are ineffective;</li> <li>• Gaps in assurance – where is further evidence of effective control required?</li> <li>• Action Plan – actions/controls required to meet target risk score;</li> <li>• Target risk score</li> <li>• Officer responsible for implementing required actions;</li> <li>• Due date for reaching target risk score;</li> <li>• Update on required actions/controls;</li> <li>• Current status.</li> </ul>		<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 raise the possibility of amending the current risk register format with JPAG.</p>		

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
3.	<p><u>Finding</u></p> <p>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"> <li>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.</li> <li>Staff responsibilities regarding data protection/GDPR.</li> <li>Duties of the Data Protection Officer.</li> <li>Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included.</li> <li>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.</li> </ul>	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> <li>Risks of non-compliance;</li> <li>Staff responsibilities relating to Data Protection and GDPR;</li> <li>Process for dealing with data breaches;</li> <li>Breach of policy by staff or Member;</li> <li>Duties of DPO.</li> </ul>	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 <sup>st</sup> December 2019	<p><b>Actioned.</b></p> <p>Data Protection Policy was reviewed in July 2019; it is next due for review in July 2024.</p> <p>Point 1.4 of the policy outlines the responsibilities of employees.</p> <p>Appended to the policy is a Data Breach Questionnaire which is required to be completed and sent to the DPO if a data breach occurs.</p> <p>The duties of the DPO are briefly referred to in section 4 – Data Handling, which states that each WMA Member Board shall have an appointed DPO who will be the point of contact for any data protection or personal data, processing and/or queries.</p> <p>Section 4.6 of the Information Security Systems Acceptable Use Policy states that failure to comply with the policy could lead to disciplinary action being taken and serious breaches could also result in personal criminal liability, with individual officers and/or members being prosecuted. At the request of Internal Audit, the CEO has agreed to include a paragraph regarding any breach of the policy in the Data Protection Policy.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
4.	<u>Finding</u> 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.	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 <sup>st</sup> December 2019	<b>Actioned.</b>  All staff have now had GDPR training and Cyber Security Training, which has been provided by an external consultant (please see the Certificates of Attendance and Invoice attached).
5.	<u>Finding</u> 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.	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 <sup>th</sup> September 2019	<b>Actioned.</b>  The WMA now has separate Data Breach Procedures which cover this.

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
6.	<u>Finding</u> 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). 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.	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 <sup>th</sup> September 2019	<b>Actioned.</b>  All Fixed Assets have been assigned to a responsible officer, and their location and assignment will be shown on the month 12 financial report for 2019/20, and on all financial reports in future, moving forward.
7.	<u>Finding</u> 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	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 <sup>th</sup> September 2019	<b>Partially Actioned</b> (not completed for all Boards due to COVID-19)  Full physical verification of fixed assets for SHIDB and KLIDB have been completed. The Senior Finance & Rating Officer alongside the Operations Manager for

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	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>each Board enacted this. This will happen annually at an agreed time.</p> <p>This has only been partially actioned and not completed for the WMA Eastern Boards due to the restrictions of COVID-19 (this was planned for March 2020).</p>
8.	<p><u>Finding</u></p> <p>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.</p>	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 <sup>th</sup> September 2019.	<p><b>Actioned.</b></p> <p>Inventory Register has been updated during the year.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
9.	<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. 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).	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 <sup>st</sup> December 2019	<b>Actioned.</b>  Declarations of Interest (Dol) Logs have been completed. Further evidence of emails that have been sent to Board Members can be provided on request.
10.	<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	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	<b>Partly Actioned.</b>  Members' Dols for each Board were reviewed on the website (as at 4 <sup>th</sup> March 2020). Out of a total of 152 Members across all six Boards, 13 (9%) had not filed a return and 8 (5%) had not completed the return fully. This is broken down as follows:



## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	<p>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> <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. 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>					<ul style="list-style-type: none"> <li>• Broads – 4 (appointed) Members out of a total of 39 had not yet filed a return; of those DoIs filed, all had been completed fully, and signed and dated.</li> <li>• East Suffolk – 1 not completed fully; 3 (appointed) Members not filed a return (out of a total of 23).</li> <li>• King's Lynn – 3 not completed fully; 1 (appointed) Member not filed a return (21 Members in total).</li> <li>• Norfolk Rivers – 2 not completed fully; 2 not filed a return (out of 31 Members).</li> <li>• South Holland – 1 not completed fully; 2 (appointed) Members not filed a return (21 Members in total).</li> <li>• Pevensey &amp; Cuckmere –</li> </ul>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
						1 not completed fully; 1 (appointed) Member not filed a return (17 Members in total).
11.	<p><b>Finding</b></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 o 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>	<p><b>Actioned.</b></p> <p>As at 4<sup>th</sup> March 2020, the eight Dols, identified in the previous report as being filed under the wrong Member, were now filed correctly on the website.</p>
12.	<p><b>Finding</b></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 &amp; Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the</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. The CEO has updated the</p>	<p>Phil Camamile, CEO WMA. Completed.</p>	<p><b>Actioned.</b></p> <p>Each Board's Members' Code of Conduct states the de-minimus figure of £30.00 (section 9(6a)(viii)).</p> <p>The Employees Code of</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	limit at £30.			Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.		Conduct states that any gift or hospitality valued at £30 or more must be declared (2.3.1).
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 IBD 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 <sup>th</sup> September 2019.	<p><b>Actioned.</b></p> <p>All Governance policies have been updated to state date last reviewed, frequency of review and next review date. Most Governance policies are reviewed every 5 years.</p> <p>Whistleblowing Policy has been updated to state date last reviewed, that it is reviewed every 3 years, and next review date.</p> <p>Broads IDB Whistleblowing Policy was last reviewed by the Board on 12<sup>th</sup> August 2019.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
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. 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>	<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.</p>	High	<p>Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.</p>	<p>Phil Camamile, CEO WMA. 30<sup>th</sup> December 2019.</p>	<p><b>Partly Actioned.</b></p> <p>As at 4<sup>th</sup> March 2020, as per their website, Norfolk Rivers had 31 Members (16 Appointed and 15 Elected). At the Board meeting on 15<sup>th</sup> August 2019, it was agreed that the total number of Board members would be reduced from 31 to 21 (minute ref. 52/19/02). Agreed that the Chief Executive would prepare a map that established 10 new Electoral Divisions (one elected member per division) for consideration at the next meeting (on 17<sup>th</sup> October 2019), where it was decided that any further suggested changes would be discussed at the following meeting in January 2020. At the Board meeting in January 2020, the Board agreed the 10 Electoral Divisions.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
						<p>Broads IDB has 39 Members. At the Board meeting on 20<sup>th</sup> May 2019, the Board decided not to consider reducing the no. of Board members. The Chief Executive "was instructed not to spend any time on preparing reports or on any further consideration of this issue" (minute ref. 32/19/02).</p> <p>East Suffolk has 23 Members. At the Board meeting on 30<sup>th</sup> October 2019, it was agreed to reduce the total no. of members from 23 to 21 (minute ref. 58/19/02).</p>

## 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 THE  
SYSTEM OF INTERNAL CONTROL  
2019 - 2020**

**INTERNAL AUDIT  
TERMS OF REFERENCE**

## **1. INTRODUCTION**

---

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2019 – 2020.
- 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 the following Internal Drainage Boards:
- Broads
  - East Suffolk
  - King’s Lynn
  - Norfolk Rivers
  - South Holland

and to the Pevensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns for 2019-20 for all six Boards.

## **2. OBJECTIVES AND SCOPE OF THE AUDIT**

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- 2.1 The work of the Internal Auditor will be guided by ‘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 2019)’ published by the Joint Panel on Accountability & Governance (JPAG).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2019-20, 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.
- D. Budgetary Control  
To ensure that budgets are prepared on a realistic basis and are monitored throughout the year, any variations are investigated, with corrective action being taken if necessary, and that reserves are appropriate.
- 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.
- F. Petty Cash  
To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.
- 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. Assets and Investments  
To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.
- I. Cashbook and Bank Reconciliations  
To ensure that periodic and year-end bank account reconciliations are properly completed and verified.
- 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 Last year's audit reviewed the following areas:

- Accounting Records
- Financial Regulations and Standing Orders
- Risk Management
- Income
- Payroll
- Year-End Procedures
- Asset Management
- GDPR and Data Protection Act 2018
- Board Members' Declarations of Interest

- Write-offs
- Succession Planning.

2.4 The agreed actions arising from recommendations made in last year's audit will be followed up to establish if they have been implemented by management.

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**

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3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2018-19 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 & Accountability Return for 2019-20.

### **4. WORK PLAN**

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

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

<b>Task</b>	<b>Time</b>
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for 2018-19.	0.5
Undertake sample testing to establish that processes are being applied as intended.	3.5
Exit meeting with management to discuss the findings and recommendations arising from the review. Drafting the report.	0.5
Completing the Return and reporting if required.	0.5

**5. AGREEMENT**

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	<b>Signature</b>	<b>Date</b>
Phil Camamile Chief Executive, Water Management Alliance	.....	.....
Kathy Woodward Shared Internal Audit Manager, Borough Council of King's Lynn & West Norfolk	.....	.....

## FRS102 as at 31 March 2020 - Results Schedule

**ATTENTION**

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2020 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	20 February 2020

**Please Note**

Asset returns - The figure on page 2 for the investment return over the year is based on information provided by the Administering Authority. The figure incorporates actual Norfolk Pension Fund returns for the period 1 April 2019 to 29 February 2020 and an estimate Fund return of -10.1% for the month to 31 March 2020.

McCloud – As instructed, an estimate McCloud judgement allowance has been added to the formal valuation results so the impact is continued to be included within the balance sheet at 31 March 2020 (as per the 2019 accounting approach)



Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

9 April 2020

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2019	31 Mar 2019	31 Mar 2019
Actives	11	361	50
Deferred Pensioners	2	10	43
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 2019 to 31 March 2020	£370,000

### LGPS early retirements

New Early Retirements 1 April 2019 to 31 March 2020	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2019 to 31 March 2020	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 2020 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 2019 to 31 March 2020	(5.4%)
<b>Total Returns from 1 April 2019 to 31 March 2020</b>	<b>(5.4%)</b>

## 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 2020.

Period Ended	31 Mar 2020	31 Mar 2019
Equities	48%	50%
Bonds	36%	35%
Property	14%	12%
Cash	2%	3%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2020 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

The default financial assumptions, as described in the accompanying report, are summarised below:

Period Ended	31 Mar 2020 % p.a.	31 Mar 2019 % p.a.
Pension Increase Rate (CPI)	1.8%	2.4%
Salary Increase Rate	2.5%	2.7%
Discount Rate	2.3%	2.5%

As at the date of the most recent valuation, the duration of the Employer's funded liabilities is 30 years.

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2018 model, an allowance for smoothing of recent mortality experience and a long term rate of improvement of 1.25% p.a. for women and men.

	Males	Females
Current Pensioners	21.7 years	23.9 years
Future Pensioners*	22.8 years	25.5 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 life expectancies are shown below:

Prospective Pensioners	Pensioners
CMI 2013 model assuming the current rate of improvement has peaked and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has peaked 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 different 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 2020

### Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	699		699
Present value of funded liabilities		1,046	(1,046)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2019</b>	<b>699</b>	<b>1,046</b>	<b>(347)</b>
Service cost			
Current service cost*		155	(155)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>155</b>	<b>(155)</b>
Net interest			
Interest income on plan assets	19		19
Interest cost on defined benefit obligation		28	(28)
<b>Total net interest</b>	<b>19</b>	<b>28</b>	<b>(9)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>19</b>	<b>183</b>	<b>(164)</b>
Cashflows			
Participants' contributions	24	24	-
Employer contributions	83		83
Estimated benefits paid	(1)	(1)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>824</b>	<b>1,252</b>	<b>(428)</b>
Remeasurements			
Changes in financial assumptions		(119)	119
Changes in demographic assumptions		(33)	33
Other experience		(73)	73
Return on assets excluding amounts included in net interest	(54)		(54)
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(54)</b>	<b>(225)</b>	<b>171</b>
Fair value of plan assets	770		770
Present value of funded liabilities		1,027	(1,027)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2020</b>	<b>770</b>	<b>1,027</b>	<b>(257)</b>

Please note the Employer's fair value of plan assets is less than 1% of the Fund's total.

I estimate that the present value of funded liabilities comprises of approximately £805,000, £222,000 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2020.

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

\*\* The unfunded liabilities comprise of £0 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.



## 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 liabilities		791	(791)
<b>Opening Position as at 31 March 2018</b>	<b>573</b>	<b>791</b>	<b>(218)</b>
Service cost			
Current service cost*		125	(125)
Past service cost (including curtailments)		3	(3)
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>128</b>	<b>(128)</b>
Net interest			
Interest income on plan assets	17		17
Interest cost on defined benefit obligation		23	(23)
<b>Total net interest</b>	<b>17</b>	<b>23</b>	<b>(6)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>17</b>	<b>151</b>	<b>(134)</b>
Cashflows			
Participants' contributions	21	21	-
Employer contributions	72		72
Estimated benefits paid	(1)	(1)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>682</b>	<b>962</b>	<b>(280)</b>
Remeasurements			
Changes in financial assumptions		84	(84)
Changes in demographic assumptions		-	-
Other experience		-	-
Return on assets excluding amounts included in net interest	17		17
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>17</b>	<b>84</b>	<b>(67)</b>
Fair value of plan assets	699		699
Present value of funded liabilities		1,046	(1,046)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2019</b>	<b>699</b>	<b>1,046</b>	<b>(347)</b>

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

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

## Section 4 - Projected defined benefit cost for the period to 31 March 2021

### Analysis of projected amount to be charged to operating profit for the period to 31 March 2021

Period Ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		119	(119)	(32.2%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>119</b>	<b>(119)</b>	<b>(32.2%)</b>
Interest income on plan assets	19		19	5.1%
Interest cost on defined benefit obligation		25	(25)	(6.8%)
<b>Total Net Interest Cost</b>	<b>19</b>	<b>25</b>	<b>(6)</b>	<b>(1.7%)</b>
<b>Total Included in Profit and Loss</b>	<b>19</b>	<b>144</b>	<b>(125)</b>	<b>(33.9%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £370,000.

The contributions paid by the Employer are set by the Fund following an actuarial valuation. For further details on the approach adopted to set contribution rates for the Employer, please refer to the latest formal valuation report and Funding Strategy Statement.

I estimate the Employer's contributions for the period to 31 March 2021 will be approximately £85,000.

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 2021 will be adjusted to take account of the 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 2020:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	159
0.5% increase in the Salary Increase Rate	1%	7
0.5% increase in the Pension Increase Rate (CPI)	15%	151

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, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.

## FRS102 as at 31 March 2020 - Results Schedule

### ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2020 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	20 February 2020

### Please Note

Asset returns - The figure on page 2 for the investment return over the year is based on information provided by the Administering Authority. The figure incorporates actual Norfolk Pension Fund returns for the period 1 April 2019 to 29 February 2020 and an estimate Fund return of -10.1% for the month to 31 March 2020.

McCloud – As instructed, an estimate McCloud judgement allowance has been added to the formal valuation results so the impact is continued to be included within the balance sheet at 31 March 2020 (as per the 2019 accounting approach)



Robert Bilton FFA  
For and on behalf of Hymans Robertson LLP  
9 April 2020

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2019	31 Mar 2019	31 Mar 2019
Actives	30	1,267	47
Deferred Pensioners	4	28	56
Pensioners	2	22	69

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 2019 to 31 March 2020	£1,311,000

### LGPS early retirements

New Early Retirements 1 April 2019 to 31 March 2020	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2019 to 31 March 2020	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 2020 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 2019 to 31 March 2020	(5.4%)
<b>Total Returns from 1 April 2019 to 31 March 2020</b>	<b>(5.4%)</b>

## 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 2020.

Period Ended	31 Mar 2020	31 Mar 2019
Equities	48%	50%
Bonds	36%	35%
Property	14%	12%
Cash	2%	3%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2020 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

The default financial assumptions, as described in the accompanying report, are summarised below:

Period Ended	31 Mar 2020 % p.a.	31 Mar 2019 % p.a.
Pension Increase Rate (CPI)	1.8%	2.4%
Salary Increase Rate	2.5%	2.7%
Discount Rate	2.3%	2.5%

As at the date of the most recent valuation, the duration of the Employer's funded liabilities is 29 years.

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2018 model, an allowance for smoothing of recent mortality experience and a long term rate of improvement of 1.25% p.a. for women and men.

	Males	Females
Current Pensioners	21.7 years	23.9 years
Future Pensioners*	22.8 years	25.5 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 life expectancies are shown below:

Prospective Pensioners	Pensioners
CMI 2013 model assuming the current rate of improvement has peaked and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has peaked 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 different 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 2020

### Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	3,140		3,140
Present value of funded liabilities		5,636	(5,636)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2019</b>	<b>3,140</b>	<b>5,636</b>	<b>(2,496)</b>
Service cost			
Current service cost*		532	(532)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>532</b>	<b>(532)</b>
Net interest			
Interest income on plan assets	83		83
Interest cost on defined benefit obligation		149	(149)
<b>Total net interest</b>	<b>83</b>	<b>149</b>	<b>(66)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>83</b>	<b>681</b>	<b>(598)</b>
Cashflows			
Participants' contributions	109	109	-
Employer contributions	295		295
Estimated benefits paid	(26)	(26)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>3,601</b>	<b>6,400</b>	<b>(2,799)</b>
Remeasurements			
Changes in financial assumptions		(568)	568
Changes in demographic assumptions		(204)	204
Other experience		947	(947)
Return on assets excluding amounts included in net interest	213		213
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>213</b>	<b>175</b>	<b>38</b>
Fair value of plan assets	3,814		3,814
Present value of funded liabilities		6,575	(6,575)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2020</b>	<b>3,814</b>	<b>6,575</b>	<b>(2,761)</b>

Please note the Employer's fair value of plan assets is less than 1% of the Fund's total.

I estimate that the present value of funded liabilities comprises of approximately £5,478,000, £664,000 and £433,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2020.

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

\*\* The unfunded liabilities comprise of £0 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.



## 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 liabilities		4,551	(4,551)
<b>Opening Position as at 31 March 2018</b>	<b>2,643</b>	<b>4,551</b>	<b>(1,908)</b>
Service cost			
Current service cost*		442	(442)
Past service cost (including curtailments)		20	(20)
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>462</b>	<b>(462)</b>
Net interest			
Interest income on plan assets	76		76
Interest cost on defined benefit obligation		130	(130)
<b>Total net interest</b>	<b>76</b>	<b>130</b>	<b>(54)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>76</b>	<b>592</b>	<b>(516)</b>
Cashflows			
Participants' contributions	102	102	-
Employer contributions	267		267
Estimated benefits paid	(27)	(27)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>3,061</b>	<b>5,218</b>	<b>(2,157)</b>
Remeasurements			
Changes in financial assumptions		418	(418)
Changes in demographic assumptions		-	-
Other experience		-	-
Return on assets excluding amounts included in net interest	79		79
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>79</b>	<b>418</b>	<b>(339)</b>
Fair value of plan assets	3,140		3,140
Present value of funded liabilities		5,636	(5,636)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2019</b>	<b>3,140</b>	<b>5,636</b>	<b>(2,496)</b>

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

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

## Section 4 - Projected defined benefit cost for the period to 31 March 2021

### Analysis of projected amount to be charged to operating profit for the period to 31 March 2021

Period Ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		413	(413)	(31.5%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>413</b>	<b>(413)</b>	<b>(31.5%)</b>
Interest income on plan assets	92		92	7.0%
Interest cost on defined benefit obligation		157	(157)	(12.0%)
<b>Total Net Interest Cost</b>	<b>92</b>	<b>157</b>	<b>(65)</b>	<b>(5.0%)</b>
<b>Total Included in Profit and Loss</b>	<b>92</b>	<b>570</b>	<b>(478)</b>	<b>(36.5%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £1,311,000.

The contributions paid by the Employer are set by the Fund following an actuarial valuation. For further details on the approach adopted to set contribution rates for the Employer, please refer to the latest formal valuation report and Funding Strategy Statement.

I estimate the Employer's contributions for the period to 31 March 2021 will be approximately £302,000.

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 2021 will be adjusted to take account of the 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 2020:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	963
0.5% increase in the Salary Increase Rate	4%	231
0.5% increase in the Pension Increase Rate (CPI)	11%	715

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, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.



# Annual Report for the year ended

31 March 2020

**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 2020 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](mailto: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](mailto: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 2020- 21

*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 2020-21 (forecast)	
Name of local authority	2020-21 forecast £
1. BROADLAND DISTRICT COUNCIL	172,791
2. GREAT YARMOUTH BOROUGH COUNCIL	195,414
3. NORTH NORFOLK DISTRICT COUNCIL	304,534
4. SOUTH NORFOLK DISTRICT COUNCIL	2,694
5.	
6.	
7.	
8.	
<b>Total</b>	<b>675,433</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2020

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 2020 £
<b>INCOME</b>		
1. Drainage Rates		287,154
2. Special Levies		661,548
3. Higher Land Water Contributions from the Environment Agency		219,554
4. Contributions received from developers/other beneficiaries		1,404
5. Government Grants (includes capital grants from EA and levy contributions)		1,400,111
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		236,209
9. Interest and Investment Income		8,473
10. Rents and Acknowledgements		1,242
11. Other Income		209,365
<b>Total income</b>		<b>3,025,060</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		18,866
13. Total precept to the Environment Agency		170,046
14. Watercourse maintenance		163,652
15. Pumping Stations, Sluices and Water level control structures		184,404
16. Administration		149,555
17. PSCAs		0
18. Rechargeable Works		219,595
19. Finance Charges		0
20. SSSIs		2,106,898
21. IDB Biodiversity and conservation (other than item 20 expenditure)		(2,337)
22. Other Expenditure		15,050
<b>Total expenditure</b>		<b>3,025,729</b>

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
<b>Net Operating Surplus/(Deficit) for the year</b>		(669)
24. Developers Funds income not applied in year		77,160
25. Grant income not applied in year		233,823

## 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](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](https://www.wlma.org.uk/uploads/BIDB_BAP_April_2018.pdf) ..... Yes ☒ No ☐

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

2018

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

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

10/08/2020

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

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

6,303.62ha

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

5,698.30ha



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

☒

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)?

19.43 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.	19
Mean average number of elected members in attendance at each board meeting over the last financial year.	12
Mean average number of appointed members in attendance at each board meeting over the last financial year.	12

Have you held elections within the last three years?.....Yes ☒ No ☐ 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?	0
Number of complaints outstanding in the financial year?	0
Number of complaints referred to the Local Government Ombudsman?	0
Number of complaints upheld by the Local Government Ombudsman?	0

## 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 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 checked="" type="checkbox"/>
Notices	<input checked="" type="checkbox"/>

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

0%

## 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.

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## Section C – Declaration

BROADS (2006)

Internal Drainage Board

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

Signature

*P. Camamile*

Date

30/09/2020

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

## BOARD MEMBERSHIP AS AT 31 MARCH 2020

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Alston H J	4	3	75	henryalston@billockbyfarms.co.uk
Baugh L E **	4	3	75	lbaugh@netcom.co.uk
Burton J	4	2	50	John.burton@nwl.co.uk
Buxton R *	4	3	75	robin.buxton@buxtonpropertymanagement.co.uk
Cator T (wef Jan 20)	1	1	100	tom.cator@Brown-co.com
Chapman J W	4	2	50	james@chapmanfarms.co.uk
Daniels S G **	4	4	100	simon@gwdaniels.co.uk
Gay G D	4	4	100	halfarm@mautbyfarms.co.uk
Harris M	4	3	75	markharris2062@yahoo.co.uk
Jones M (wef Oct 19)	2	2	100	mikej@norfolkwildlifetrust.org.uk
Robinson I	4	3	75	lan.robinson@rspb.org.uk
Roll D	4	3	75	drkroll@mypostoffice.co.uk
Sharman F	4	3	75	f.sharman@btinternet.com
Smart M	4	3	75	mark.smart@rspb.org.uk
Strudwick T P	4	3	75	tim.strudwick@rspb.org.uk
Tallowin J G	4	2	50	j.tallowin@live.com
Wharton E	4	2	75	office@whartonfarms.co.uk
Wright S D	4	3	75	stephen@wrightfarms.co.uk

## APPOINTED MEMBERS

### Broadland DC

Copplestone J K Mrs	4	4	100	cllr.jo.copplestone@broadland.gov.uk
Grattan R Ms (wef Aug 19)	3	1	33	cllr.rebecca.grattan@broadland.gov.uk
Kelly K S (wef Aug 19)	3	2	67	cllr.ken.kelly@broadland.gov.uk
Nurden G	4	4	100	cllr.grant.nurden@broadland.gov.uk
Thomas J Miss (wef Aug 19)	3	3	100	cllr.justine.thomas@broadland.gov.uk

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**BOARD MEMBERSHIP AS AT 31 MARCH 2020 (cont/-)**

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NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>North Norfolk DC</b>				
Blathwayt H (wef Oct 19)	2	1	50	harry.blathwayt@north-norfolk.gov.uk
Bütikofer P (wef Oct 19)	2	1	50	pierre.butikofer@north-norfolk.gov.uk
Fitch-Tillett A M Mrs	4	4	100	angie.tillett@north-norfolk.gov.uk
Grove-Jones P Mrs	4	3	75	pauline.grove-jones@north-norfolk.gov.uk
Millership M Mrs (wef Aug 19)	3	2	67	marion.millership@north-norfolk.gov.uk
Shires L Miss (wef Oct 19)	2	1	50	lucy.shires@north-norfolk.gov.uk
Toye J (wef Oct 19)	3	2	67	john.toye@north-norfolk.gov.uk
Varley A (wef Oct 19)	2	1	50	adam.varley@north-norfolk.gov.uk
<b>Great Yarmouth BC</b>				
Bird M	4	2	50	cllr.malcolm.bird@great-yarmouth.gov.uk
Fairhead M Ms	4	3	75	cllr.marlene.fairhead@great-yarmouth.gov.uk
Freeman G (wef Aug 19)	3	1	33	cllr.geoffrey.freeman@great-yarmouth.gov.uk
Galer N	4	4	100	cllr.noel.galer@great-yarmouth.gov.uk
Lawn B	4	2	50	cllr.brian.lawn@great-yarmouth.gov.uk
Mogford L (wef Aug 19)	3	1	33	cllr.leslie.mogford@great-yarmouth.gov.uk

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\* Chairman    \*\* Vice-Chairman

Elected Average Attendance                      68%

Appointed Average Attendance                      67%



### Gifts and Hospitality Register for 2019/20

[illegible]