



**Broads**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2021**

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 2021. 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 23.0% on employees pensionable pay into the pension fund for 2020/21.
- (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 2021 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 2021.

**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 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

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	293,182	293,182	0	293,182	293,182	0
1	Special Levies issued by the Board	675,433	675,433	0	675,433	675,433	0
	Grants Applied	710,980	450,114	-260,866	710,980	450,114	-260,866
	Rental Income	0	586	586	0	586	586
2	Highland Water Contributions	212,935	221,097	8,162	212,935	221,097	8,162
3	Income from Rechargeable Works	1,000	386,821	385,821	1,000	386,821	385,821
	Insurance Claims	0	11,364	11,364	0	11,364	11,364
	Investment Interest	8,000	2,836	-5,164	8,000	2,836	-5,164
4	Other Income	231,604	191,929	-39,675	231,604	191,929	-39,675
	<b>Total Income</b>	<b>£2,133,134</b>	<b>£2,233,364</b>	<b>£100,228</b>	<b>£2,133,134</b>	<b>£2,233,364</b>	<b>£100,228</b>
<b><u>Less Expenditure:</u></b>							
6	Capital Works	860,980	461,672	399,308	860,980	461,672	399,308
7	Environment Agency Precept	175,147	175,147	0	175,147	175,147	0
8	Maintenance Works	1,144,286	1,225,058	-80,772	1,144,286	1,225,058	-80,772
9	Administration Charges	172,301	176,152	-3,851	172,301	176,152	-3,851
3	Cost of Rechargeable Works	0	379,846	-379,846	0	379,846	-379,846
5	Net Deficit/(Surplus) on Operating Accounts	0	45,043	-45,043	0	45,043	-45,043
	<b>Total Expenditure</b>	<b>£2,352,714</b>	<b>£2,462,918</b>	<b>-£110,204</b>	<b>£2,352,714</b>	<b>£2,462,918</b>	<b>-£110,204</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£35,987	£35,987	£0	£35,987	£35,987
10	<b>Net Surplus/(Deficit)</b>	<b>-£219,580</b>	<b>-£193,567</b>	<b>£26,013</b>	<b>-£219,580</b>	<b>-£193,567</b>	<b>£26,013</b>

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Notes	Balance Sheet as at 31-3-2021	Opening Balance £	Movement This Year £	Closing Balance £
<b>11</b>	<b>Fixed Assets:</b>			
	Land and Buildings	347,135	-28,233	318,902
	Plant and Equipment	426,212	250,742	676,954
	Pumping Stations	0	0	0
	Shared Consortium Assets	0	0	0
		<b>773,347</b>	<b>222,509</b>	<b>995,856</b>
	<b>Current Assets:</b>			
12	Bank Account	253,791	163,630	417,421
	Stock	4,144	2,388	6,533
13	Trade Debtors	37,085	67,086	104,171
19	Grant Due	0	0	0
14	Work in Progress	10,143	-6,732	3,410
15	Term Deposits	750,000	0	750,000
16,17	Drainage Rates and Special Levies Due	-2,360	987	-1,373
18	Prepayments	0	0	0
	Prepayments to WMA	-2,606	3,458	852
	Accrued Interest	0	0	0
	VAT Due	102,541	-61,576	40,965
		<b>1,152,738</b>	<b>169,240</b>	<b>1,321,978</b>
	<b>Less Current Liabilities:</b>			
	Trade Creditors	36,794	-4,585	32,209
	Accruals	21,644	35,171	56,816
	Payroll Controls	158	-74	84
	Debtors paid in advance	5,573	13,939	19,512
20	Loans due in less than one year	0	0	0
		<b>64,170</b>	<b>44,451</b>	<b>108,621</b>
	<b>Net Current Assets</b>	<b>1,088,568</b>	<b>124,789</b>	<b>1,213,358</b>
	<b>Less Long Term Liabilities:</b>			
28	Net Pension Liability/(Asset)	257,000	408,000	665,000
20	Loans due in more than one year	0	0	0
		<b>257,000</b>	<b>408,000</b>	<b>665,000</b>
	<b>Net Assets</b>	<b>£1,604,916</b>	<b>-£60,702</b>	<b>£1,544,214</b>
<b>21</b>	<b>Reserves:</b>			
	<b>Earmarked</b>			
19.	Grants Reserve	233,823	540,866	774,688
22	General Reserve	1,125,316	-193,567	931,749
23	Development Reserve	77,160	0	77,160
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	77,600	0	77,600
		<b>1,819,727</b>	<b>347,298</b>	<b>2,167,025</b>
	<b>Non-Distributable</b>			
25	Revaluation Reserve	42,189	0	42,189
26	Pension Reserve	-257,000	-408,000	-665,000
		<b>-214,811</b>	<b>-408,000</b>	<b>-622,811</b>
	<b>Total Reserves</b>	<b>£1,604,916</b>	<b>-£60,702</b>	<b>£1,544,214</b>



**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

**Note Notes to the Accounts**

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Broadland District Council	172,791	172,791
Great Yarmouth Borough Council	195,414	195,414
North Norfolk District Council	304,534	304,534
South Norfolk District Council	2,694	2,694
	<b>675,433</b>	<b>675,433</b>

2 The Highland Water Claim for 2020/21 is now due to be paid by the Environment Agency (EA) to the Board in September, following the changes made in 2015 to the timetable (previously the payment was made in two installments - one in May and one in December).

3 A surplus of £6,975 has been made on Rechargeable Works.

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
4803 Shared Income from WMA	231,604	180,526
4800 Sundry Income	8,500	11,403
4802 Summons Costs	500	0
	<b>240,604</b>	<b>191,929</b>

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0	61,316
Mobile Plant Operations Account	0	-16,273
	<b>0</b>	<b>45,043</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.

The Labour Operations account shows a substantial deficit for the year. This is due to the Operations Manager shielding for the majority of the financial year, and unable to undertake any maintenance works on behalf of the Board.

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

7 The EA Precept due for 2020/21 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:

	<u>Y-T-D Budget</u>	<u>Y-T-D</u>
Labour Charges	373,496	394,068
Pump Attendance	17,450	13,909
Plant Charges	96,351	112,442
Insurance	17,358	26,580
Out-sourced repairs and maintenance	69,390	119,933
Materials	0	15,375
Electricity	153,600	199,519
Telemetry	2,000	1,944
Professional Fees	0	0
Depreciation	0	0
<b>Direct Works</b>	<b>729,645</b>	<b>883,770</b>
5400 Technical Support Staff Costs	347,474	286,120
5450 Other Technical Support Costs	50,000	42,882
5500 Biodiversity Action Plan Costs	17,167	12,286
5600 Development Expenditure	0	0
<b>Maintenance Works</b>	<b>1,144,286</b>	<b>1,225,058</b>

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

**Note Notes to the Accounts**

9(i) 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:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
6000 Administration Staff Costs	116,499	118,518
6001 Other Administration Costs	51,802	53,731
6200 Drainage Rates AV Increases/(Decreases)	0	8
6100 Kettlewell House Depreciation	1,000	1,029
6400 Sundry Expenses	100	600
6500 Settlement Discount	2,900	2,265
	<b>172,301</b>	<b>176,152</b>

9(ii). **Consortium Charges**

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
<u>Expenses</u>		
Technical Support Staff (note 8)	347,474	286,120
Other Technical Support (note 8)	50,000	42,882
Administration Staff Costs (note 9i)	116,499	118,518
Other Administration Costs (Note 9i)	51,802	53,731
Shared Income from the WMA (note 4)	-231,604	-180,526

**Net Consortium Charge**

<b>334,171</b>	<b>320,724</b>
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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	-150,000
General Reserve	-69,580
	<b>-219,580</b>

11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2020/21, which can be made available to members on request. Summarised movements are as follows:

	<u>Land and Buildings</u>	<u>Plant and Equipment</u>	<u>Pumping Stations</u>	<u>Total</u>
<b>Cost</b>				
Opening Balance as at 1-4-2020	422,699	855,183	412,722	1,690,604
(+) Additions	0	450,336	0	450,336
(-) Disposals	0	-122,707	0	-122,707
Closing Balance as at 31-3-2021	<b>422,699</b>	<b>1,182,812</b>	<b>412,722</b>	<b>2,018,233</b>
<b>Depreciation</b>				
Opening Balance as at 1-4-2020	75,564	428,971	412,722	917,257
(+) Depreciation Charge for year	28,233	164,204	0	192,437
(-) Accumulated depreciation written out on disposal	0	-87,317	0	-87,317
Closing Balance as at 31-3-2021	<b>103,797</b>	<b>505,858</b>	<b>412,722</b>	<b>1,022,377</b>
Net Book Value as at 31-03-2020	<b>347,135</b>	<b>426,212</b>	<b>0</b>	<b>773,347</b>
Net Book Value as at 31-3-2021	<b>318,902</b>	<b>676,954</b>	<b>0</b>	<b>995,856</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.



**From: 01 April 2020**  
**To: 31 March 2021**

**Period To: 12**  
**Year Ended: 31 March 2021**

**Note Notes to the Accounts**

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- 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>2019/20</u>	<u>2020/21</u>
Opening Balance as at 1-4-2020 b/fwd	949,415	253,791
(+) Receipts	4,927,114	4,505,276
(-) Payments	-5,622,737	-4,341,646
(=) Closing Balance as at 31-3-2021 c/fwd	<u>253,791</u>	<u>417,421</u>

Balance on Statement as at 31-3-2021	292,477	410,012
Less: Unpresented Payments	-38,686	-12,590
Add: Unpresented Receipts	0	20,000
Closing Balance as at 31-3-2021 c/fwd	<u>253,791</u>	<u>417,421</u>

- 13 Aged Debtor profile is currently as follows:

<b>Debt period</b>	<b>Amount</b>	<b>Number of Debtors</b>
<=30 days	104,151	10
>30 days and <=60 days	0	0
>60 days and <=90 days	20	2
>90 days (See Below)	0	0
<b>Total Trade Debtors</b>	<u>104,171</u>	<u>12</u>

<b>&gt;90 days</b>	<b>Amount</b>	<b>Inv.Date</b>	<b>Originator</b>
	0		
	<u>0</u>		

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

	<b>Estimated Completion</b>	<b>Originator</b>
(NCC) RELS001	3,410	Ongoing Catchment Engineer
	<u>3,410</u>	

- 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	250,000	12/02/2021	12/05/2021	0.10%
National Counties Building Society	250,000	30/03/2021	30/07/2021	0.16%
Vernon Building Society	250,000	31/03/2021	30/09/2021	0.115%
	<u>750,000</u>			

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

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

**Note Notes to the Accounts**

- 17 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 2 Ratepayers that have not paid their drainage rates for 2020/21, as compared to 9 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	<u>2019/20</u>	<u>2020/21</u>
Arrears b/fwd	24	-2,360
Drainage Ratepayers	287,154	293,182
Special Levies for the year	661,547	675,433
Payments Received	-949,217	-965,345
Annual Value Decrease	-1,248	-2,230
Annual Value Increase	784	1,324
New Assessments	464	905
Irrecoverables and write offs	-85	-42
Summons Collection Costs	75	0
Settlement Discount	-1,858	-2,265
Sundry adjustments	0	23
Arrears c/fwd	<u>-2,360</u>	<u>-1,373</u>

- 18 There are no current prepayments.

19 **Grants Reserve**

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

	<u>2019/20</u>	<u>2020/21</u>
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%)	7,117	5,806
SCH19: Damgate Marshes (100%)	69	69
SCH65: Halvergate Marshes Water Level Management Plan	7,237	0
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
SCH33: Tonnage Bridge Pumping Station Auto Weedscreen	-1	0
SCH08: St Benet's Pumping Station	14,230	14,230
SCH67: Horsey Boat Dyke Culvert Works FCERM7 Study	16,714	16,714
SCH69: Stokesby PS Bypass FCERM7 Study	12,036	12,001
SCH70: Tunstall PS Bypass FCERM7 Study	0	40,000
SCH71: Broads Culvert Surveys	18,055	18,055
SCH72: Horsey Boat Dyke Culvert	13,847	975
SCH73: Muckfleet Bank Improvements	-46,552	226,500
SCH74: Martham Boat Dyke Culvert Study	31,998	31,193
SCH75: Martham Boat Dyke Culvert Replacement	47,170	6,555
SCH76: Upper Thurne Integrated Drainage Improvements Study	58,920	0
SCH77: River Yare Water Level Management Improvements	0	349,610
	<u>233,823</u>	<u>774,688</u>

Capital Grant Due:

**Total Grant Due**

0

0



**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

**Note Notes to the Accounts**

	<b>£</b>
Grant Reserve as at 1-4-2020 b/fwd	233,823
Add Grants Received	990,980
Less Grant Applied	-450,114
<b>Grant Reserve as at 31-3-2021</b>	<b><u>774,688</u></b>

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:

	<u>2019/20</u>	<u>2020/21</u>
Opening Balance, as at 1-4-2020 b/fwd	1,094,986	1,125,316
Net Surplus/(Deficit) for the year	-669	-193,567
Net transfer (to)/from Development Reserve	0	0
Net transfer (to)/from Capital Works Reserve	31,000	0
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2021 c/fwd	<b><u>1,125,317</u></b>	<b><u>931,749</u></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:

	<u>2019/20</u>	<u>Tfr from Gen. Reserve</u>	<u>Tfr to Gen. Reserve</u>	<u>2020/21</u>
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><u>77,160</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>77,160</u></b>

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:

	<u>2019/20</u>	<u>Tfr from Gen. Reserve</u>	<u>Tfr to Gen. Reserve</u>	<u>2020/21</u>
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
Pumping Station Works	30,000	0	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><u>77,600</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>77,600</u></b>

**From: 01 April 2020**  
**To: 31 March 2021**

**Period To: 12**  
**Year Ended: 31 March 2021**

**Note Notes to the Accounts**

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

	<u>2020/21</u>
Opening Balance, as at 1-4-2020 b/fwd	42,189
Less:	
Pumping Station Depreciation	<u>0</u>
Closing Balance, as at 31-3-2021 c/fwd	42,189

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 2021.

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 £5,182,000 as at 31 March 2021 that is shared by all 6 Member Boards. However Waveney Lower Yare and Lothingland IDB's liability is capped at £5,000 until 31st March 2022. 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 18 January 2021.

**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 £400,195.37 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 £6,300 from the Board for pump attendant duties and general maintenance, Mr Wharton received £0.00 from the Board for improvement works to access track Mautby pump and Mr Wright received £0.00 from the Board for pump attendant duties.
- (iii) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2020.
- (iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and the 2 Vice Chairmen of the Board. The Chairman received £3,500.00 Chairman's Allowance and £0.00 travelling expenses.
- (v) The Board has paid Ben Goose (BJ Goose Digger Hire Ltd) £0.00 during the reporting period for undertaking excavation and basket cutting work. The Board's Operations Manager is related to Ben Goose.
- (vi) The Board has paid £1,315.88 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 2020 to July 2021. The Board member Mr J Chapman is a Director in this company.
- (vii) The Board has paid £173.00 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 2020, value £173.00. The invoice for 2020/21 rent was received in March 2021, both amounts are shown in the financial report for 2020/21.
- (viii) 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 31-3-2021.

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER



From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2019/20	Actual 2020/21	Annual Estimate 2020/21 £	Variance (2020/21) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2020/21	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied	
SCH64	Ingham Mill Bridge Replacement		0%		0.00	0	0	5,964.62	0.00	-5,964.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Upper Thurne Integrated Drainage Improvements		0%			75,000	75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Halvergate Marshes Pump Management Scheme		0%			75,000	75,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>150,000</b>	<b>150,000.00</b>	<b>178,471.02</b>	<b>0.00</b>	<b>-178,471.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£1,409,871.85</b>	<b>£461,671.81</b>	<b>£760,980</b>	<b>503,431</b>	<b>£7,685,722.54</b>	<b>£8,201,688.79</b>	<b>£515,966.25</b>	<b>£6,871,870.00</b>	<b>£6,650,375.70</b>	<b>£990,980.00</b>	<b>£7,641,355.70</b>	<b>-£774,688.19</b>	<b>£450,114.33</b>	
G BLOOMFIELD - CATCHMENT ENGINEER																	



**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

<b>Our ID</b>	<b>Maintenance Works</b>	<b>Actual 2019/20 £</b>	<b>Actual 2020/21 £</b>	<b>Annual Estimate £</b>	<b>Variance £</b>
<b>Smallburgh</b>					
CMT001P	Hickling Catchment	14,997.50	17,531.87	12,284	-5,248.36
CMT150P	Stubb Mill Catchment	4,487.00	1,803.00	3,171	1,367.51
CMT002P	Heigham Holmes Catchment	1,948.50	0.00	3,962	3,962.00
CMT003P	Potter Heigham Catchment	7,187.00	7,026.00	5,943	-1,083.00
CMT004P	Horsefen Ludham Catchment	2,730.00	3,564.50	3,170	-394.50
CMT005P	Horning Catchment	2,514.00	11,313.50	5,283	-6,030.50
CMT149P	Irstead Catchment	687.00	726.50	3,522	2,795.50
CMT006P	Ludham Bridge Catchment	6,321.00	5,457.50	5,283	-174.50
CMT008P	Catfield Catchment	1,747.00	0.00	2,818	2,818.00
CMT009P	Sutton Catchment	0.00	5,591.50	4,931	-660.50
CMT010P	Chapelfield Catchment	3,183.00	4,786.50	5,283	496.50
CMT011P	East Ruston Catchment	7,094.00	8,903.00	6,440	-2,463.00
CMT012P	Wayford Bridge Catchment	0.00	45.69	1,980	1,934.31
CMT151P	St Benets Catchment	2,619.00	5,430.50	4,358	-1,072.50
CMT046G	Gravitational	614.00	140.00	2,154	2,014.00
		<b>56,129.00</b>	<b>72,320.06</b>	<b>70,581</b>	<b>-1,739.04</b>
<b>Middle Bure</b>					
CMT024P	Hermitage Catchment	8,685.08	12,102.00	3,566	-8,536.00
CMT025P	Upton Dole Catchment	13,291.59	16,074.16	11,096	-4,978.16
		<b>21,976.67</b>	<b>28,176.16</b>	<b>14,662</b>	<b>-13,514.16</b>
<b>Repps</b>					
CMT020P	Thurne Catchment	3,928.50	0.00	2,113	2,113.00
CMT021P	Repps Catchment	1,076.32	0.00	5,653	5,653.00
CMT022P	Martham Catchment	2,655.18	3,404.00	5,283	1,879.00
		<b>7,660.00</b>	<b>3,404.00</b>	<b>13,049</b>	<b>9,645.00</b>
<b>Happisburgh</b>					
CMT027P	Brograve Catchment	24,532.50	40,976.49	17,831	-23,145.00
CMT028P	Horsey Catchment	8,600.50	8,665.50	3,962	-4,703.01
CMT147P	Somerton North Catchment	8,962.50	3,709.00	4,358	649.00
CMT029P	Somerton South Catchment	7,374.00	14,230.50	4,754	-9,476.50
		<b>49,469.50</b>	<b>67,581.49</b>	<b>30,906</b>	<b>-36,675.51</b>
<b>Lower Bure</b>					
CMT121P	Tunstall Catchment	21,981.50	23,458.88	22,037	-1,421.88
CMT122P	Five Mile Catchment	4,827.50	8,611.50	7,609	-1,002.50
CMT123P	Ashtree Catchment	7,062.00	6,817.00	5,547	-1,270.00
CMT124P	Breydon Catchment	38,798.50	46,302.02	30,438	-15,864.02
CMT125P	Sevenmile Catchment	13,240.50	13,522.00	10,698	-2,824.00
CMT148P	Berney Catchment	1,627.50	1,148.00	1,585	437.00
ESA	Halvergate ESA/WM	13,546.67	10,664.55	13,045	2,380.45
		<b>101,084.17</b>	<b>110,523.95</b>	<b>90,959</b>	<b>-19,564.95</b>
<b>Muckfleet</b>					
CMT031P	Mautby Catchment	23,096.63	21,721.31	10,871	-10,850.31
CMT034P	Stokesby Catchment	12,312.50	12,720.70	21,741	9,020.30
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	4,226	4,226.00
		<b>35,409.13</b>	<b>34,442.01</b>	<b>36,838</b>	<b>2,395.99</b>
<b>Lower Yare First - Buckenham</b>					
CMT153P	Buckenham Catchment	0.00	0.00	1,381	1,381.00
<b>Lower Yare First - Postwick</b>					
CMT152P	Postwick Catchment	1,723.00	1,815.50	3,261	1,445.50

**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

<b>Our ID</b>	<b>Maintenance Works</b>	<b>Actual 2019/20 £</b>	<b>Actual 2020/21 £</b>	<b>Annual Estimate £</b>	<b>Variance £</b>
<b>Lower Yare Fourth</b>					
CMT154P	Cantley Catchment	0.00	0.00	7,417	7,417.00
<b>DRAINS MAINTENANCE</b>		<b>273,451.47</b>	<b>318,263.17</b>	<b>269,054</b>	<b>-49,209.17</b>
<b>Smallburgh</b>					
P001	Hickling Eastfield Pumping Station	15,753.27	15,331.42	8,550	-6,781.91
P150	Hickling Stubb Pumping Station	5,406.99	6,198.88	7,550	1,350.63
P002	Heigham Holmes Pumping Station	8,037.32	10,972.79	8,550	-2,423.28
P003	Potter Heigham Pumping Station	18,266.50	13,295.74	13,373	76.77
P004	Horsefen Pumping Station	5,252.88	7,690.98	17,150	9,458.52
P005	Horning Grove	8,822.14	9,434.54	10,400	964.97
P149	Irstead Pumping Station	1,802.19	5,081.98	7,050	1,967.53
P035	Ludham Bridge Pumping Station North	4,622.85	6,470.94	8,150	1,678.57
P036	Ludham Bridge Pumping Station South	4,743.36	4,820.17	8,050	3,229.34
P008	Catfield Pumping Station	6,109.87	8,515.77	7,000	-1,515.77
P009	Sutton Pumping Station	3,803.28	4,252.65	20,050	15,796.86
P010	Chapelfield Pumping Station	7,144.11	12,940.57	7,050	-5,890.57
P011	East Ruston Pumping Station (Tonnage Bridge)	5,113.41	6,637.72	9,750	3,112.28
P012	Wayford Bridge Pumping Station	3,855.46	8,209.78	5,200	-3,009.78
CMT051G	Sutton Scheme	0.00	52.00	0	-52.00
P151	St Benets Pumping Station	13,464.50	16,368.21	6,900	-9,468.21
		<b>112,198.13</b>	<b>136,274.14</b>	<b>144,768</b>	<b>8,493.95</b>
<b>Middle Bure</b>					
P024	Hermitage Pumping Station	6,215.15	5,292.28	8,850	3,557.72
P025	Upton Dole Pumping Station	29,568.62	24,712.55	20,146	-4,566.55
P160	South Walsham	-644.25	0.00	0	0.00
		<b>35,139.52</b>	<b>30,004.83</b>	<b>28,996</b>	<b>-1,008.83</b>
<b>Repps</b>					
P020	Thurne Pumping Station	5,431.18	15,294.99	18,250	2,954.52
P021	Repps Pumping Station	11,035.94	11,242.81	9,150	-2,093.30
P022	Martham Pumping Station	14,650.05	21,630.43	16,300	-5,330.43
		<b>31,117.17</b>	<b>48,168.23</b>	<b>43,699</b>	<b>-4,469.21</b>
<b>Happisburgh</b>					
P027	Brograve Pumping Station	42,544.65	63,068.96	29,196	-33,872.96
P028	Horsey Pumping Station	12,955.89	13,661.27	11,750	-1,911.76
P030	Somerton Auxiliary	3,445.17	4,067.95	4,800	732.05
P147	Somerton North Pumping Station	8,612.06	17,098.57	10,200	-6,898.57
P029	Somerton South Pumping Station	10,212.22	8,958.95	14,223	5,263.56
		<b>77,769.99</b>	<b>106,855.70</b>	<b>70,168</b>	<b>-36,687.68</b>
<b>Lower Bure</b>					
P121	Tunstall Pumping Station	43,893.03	57,431.43	19,957	-37,474.92
P122	Five Mile Pumping Station	1,330.81	5,487.07	4,834	-653.56
P123	Ashtree Pumping Station	5,597.37	7,886.98	7,217	-670.47
P124	Breydon Pumping Station	32,112.60	36,659.19	17,757	-18,902.68
P125	Seven Mile Pumping Station	6,892.90	8,023.49	15,707	7,683.02
P148	Berney Pumping Station	-401.12	237.15	5,717	5,479.36
P126	Tracey Arms Intake	1,792.93	16,028.28	6,717	-9,311.28
		<b>91,218.52</b>	<b>131,753.59</b>	<b>77,903</b>	<b>-53,850.53</b>
<b>Muckfleet</b>					
P031	Mautby Pumping Station	26,371.94	21,268.56	24,246	2,977.44
P034	Stokesby Pumping Station	28,670.07	38,924.08	36,863	-2,061.08



From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Our ID	Maintenance Works	Actual 2019/20 £	Actual 2020/21 £	Annual Estimate £	Variance £
		<b>55,042.01</b>	<b>60,192.64</b>	<b>61,109</b>	<b>916.36</b>
P153	<b>Lower Yare First - Buckenham</b> Buckenham Pumping Station	3,941.62	12,831.64	7,950	-4,882.13
P152	<b>Lower Yare First - Postwick</b> Postwick Pumping Station	7,121.55	22,913.95	16,300	-6,614.44
P154	<b>Lower Yare Fourth</b> Cantley Pumping Station	5,895.94	16,512.01	9,700	-6,812.50
	<b>PUMPING STATIONS</b>	<b>419,444.45</b>	<b>565,506.73</b>	<b>460,591</b>	<b>-104,915.01</b>
	<b>DIRECT WORKS</b>	<b>692,895.92</b>	<b>883,769.90</b>	<b>729,645</b>	<b>-154,124.18</b>
	<b>TECHNICAL SUPPORT STAFF COSTS</b>	<b>324,093.00</b>	<b>286,120.00</b>	<b>347,474</b>	<b>61,354.00</b>
	<b>OTHER TECHNICAL SUPPORT COSTS</b>	<b>46,960.00</b>	<b>42,882.00</b>	<b>50,000</b>	<b>7,118.00</b>
	<b>BIODIVERSITY ACTION PLAN COSTS</b>	<b>-2,337.63</b>	<b>12,286.40</b>	<b>17,167</b>	<b>4,880.60</b>
	<b>DEVELOPMENT EXPENDITURE</b>	<b>3,211</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
	<b>MAINTENANCE WORK</b>	<b>£1,064,822.29</b>	<b>£1,225,058.30</b>	<b>£1,144,286</b>	<b>-£80,771.58</b>

A J GOOSE  
OPERATIONS MANAGER

From: 01 April 2020  
 To: 31 March 2021

 Period To: 12  
 Year Ended: 31 March 2021

ID	Direct Works Analysis	Actual 2020/21 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
<b>Smallburgh</b>												
CMT001P	Hickling Catchment	17,531.87	9,496.00	5,403.00	0.00	0.00	0.00	1,867.50	0.00	765.37	0.00	0.00
CMT150P	Stubb Mill Catchment	1,803.00	1,183.00	620.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT002P	Heigham Holmes Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT003P	Potter Heigham Catchment	7,026.00	4,329.00	2,517.00	0.00	0.00	0.00	0.00	0.00	180.00	0.00	0.00
CMT004P	Horsefen Ludham Catchment	3,564.50	2,249.00	1,315.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT005P	Horning Catchment	11,313.50	7,267.00	3,686.5	0.00	0.00	0.00	360.00	0.00	0.00	0.00	0.00
CMT149P	Irstead Catchment	726.50	455.00	271.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT006P	Ludham Bridge Catchment	5,457.50	3,471.00	1,986.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT008P	Catfield Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT009P	Sutton Catchment	5,591.50	2,678.00	1,357.50	0.00	0.00	0.00	1,556.00	0.00	0.00	0.00	0.00
CMT010P	Chapelfield Catchment	4,786.50	3,042.00	1,744.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT011P	East Ruston Catchment	8,903.00	5,421.00	3,272.00	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00
CMT012P	Wayford Bridge Catchment	45.69	0.00	0.00	0.00	0.00	0.00	22.62	0.00	23.07	0.00	0.00
CMT051G	Sutton Scheme	52.00	0.00	0.00	0.00	0.00	0.00	52.00	0.00	0.00	0.00	0.00
CMT151P	St Benets Catchment	5,430.50	3,419.00	2,011.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT046G	Gravitational	140.00	140.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>72,372.06</b>	<b>43,150.00</b>	<b>24,185.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,068.12</b>	<b>0.00</b>	<b>968.44</b>	<b>0.00</b>	<b>0.00</b>
<b>Middle Bure</b>												
CMT024P	Hermitage Catchment	12,102.00	7,939.00	4,163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT025P	Upton Dole Catchment	16,074.16	9,918.00	5,773.00	0.00	0.00	0.00	363.89	0.00	19.27	0.00	0.00
		<b>28,176.16</b>	<b>17,857.00</b>	<b>9,936.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>363.89</b>	<b>0.00</b>	<b>19.27</b>	<b>0.00</b>	<b>0.00</b>
<b>Repps</b>												
CMT020P	Thurne Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT021P	Repps Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT022P	Martham Catchment	3,404.00	0.00	0.00	0.00	0.00	0.00	3,404.00	0.00	0.00	0.00	0.00
		<b>3,404.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,404.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Happisburgh</b>												
CMT027P	Brograve Catchment	40,976.49	22,728.00	11,462.00	0.00	0.00	0.00	3,513.50	0.00	3,272.99	0.00	0.00
CMT028P	Horsey Catchment	8,665.50	4,784.00	3,701.50	0.00	0.00	0.00	180.00	0.00	0.00	0.00	0.00
CMT147P	Somerton North Catchment	3,709.00	1,937.00	1,149.50	0.00	0.00	0.00	622.5	0.00	0.00	0.00	0.00
CMT029P	Somerton South Catchment	14,230.50	6,656.00	4,107.00	0.00	0.00	0.00	3,467.5	0.00	0.00	0.00	0.00
		<b>67,581.49</b>	<b>36,105.00</b>	<b>20,420.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,783.50</b>	<b>0.00</b>	<b>3,272.99</b>	<b>0.00</b>	<b>0.00</b>
<b>Lower Bure</b>												
CMT121P	Tunstall Catchment	23,458.88	12,012.00	7,057.00	0.00	0.00	0.00	3,124.00	0.00	1,265.88	0.00	0.00
CMT122P	Five Mile Catchment	8,611.50	4,835.00	2,580.50	0.00	0.00	0.00	1,196.00	0.00	0.00	0.00	0.00
CMT123P	Ashtree Catchment	6,817.00	4,394.00	2,423.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT124P	Breydon Catchment	46,302.02	24,837.00	16,213.5	0.00	0.00	0.00	5,251.52	0.00	0.00	0.00	0.00
CMT125P	Seven Mile Catchment	13,522.00	8,749.00	4,773.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT148P	Berney Catchment	1,148.00	572.00	576.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESA	Halvergate ESA/WM	10,664.55	10,504.37	105.00	0.00	0.00	0.00	0.00	0.00	55.18	0.00	0.00
		<b>110,523.95</b>	<b>65,903.37</b>	<b>33,728.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,571.52</b>	<b>0.00</b>	<b>1,321.06</b>	<b>0.00</b>	<b>0.00</b>
<b>Muckfleet</b>												
CMT031P	Mautby Catchment	21,721.31	7,653.5	4,253.5	0.00	0.00	0.00	180.00	0.00	9,634.31	0.00	0.00
CMT034P	Stokesby Catchment	12,720.70	7,901.00	4,481.00	0.00	0.00	0.00	180.00	0.00	158.70	0.00	0.00
DRN035	Hemsby and Ormesby Catchment	0.00										
		<b>34,442.01</b>	<b>15,554.50</b>	<b>8,734.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>360.00</b>	<b>0.00</b>	<b>9,793.01</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	1,815.50	923.00	487.50	0.00	0.00	0.00	405.00	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>318,315.17</b>	<b>179,492.87</b>	<b>97,491.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,956.03</b>	<b>0.00</b>	<b>15,374.77</b>	<b>0.00</b>	<b>0.00</b>

From: 01 April 2020  
 To: 31 March 2021

 Period To: 12  
 Year Ended: 31 March 2021

ID	Direct Works Analysis	Actual 2020/21 £	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	15,331.42	6,883.91	70.00	750.00	5,264.31	718.38	1,609.58	35.24	0.00	0.00	0.00
P150	Hickling Stubb Pumping Station	6,198.88	2,613.92	0.00	750.00	340.17	718.36	1,742.3	34.13	0.00	0.00	0.00
P002	Heigham Holmes Pumping Station	10,972.79	1,511.41	0.00	0.00	7,681.78	718.38	1,061.22	0.00	0.00	0.00	0.00
P003	Potter Heigham Pumping Station	13,295.74	7,592.41	290.00	0.00	2,619.7	718.38	2,041.08	34.13	0.00	0.00	0.00
P004	Horsefen Pumping Station	7,690.98	3,449.91	0.00	0.00	1,961.09	718.38	1,561.60	0.00	0.00	0.00	0.00
P005	Horning Pumping Station	9,434.54	1,720.92	0.00	0.00	5,825.80	718.37	1,135.32	34.13	0.00	0.00	0.00
P149	Irstead Pumping Station	5,081.98	2,246.42	0.00	750.00	213.53	718.36	1,138.36	15.31	0.00	0.00	0.00
P035	Ludham Bridge Pumping Station North	6,470.94	916.42	0.00	750.00	3,235.49	718.36	816.54	34.13	0.00	0.00	0.00
P036	Ludham Bridge Pumping Station South	4,820.17	881.42	0.00	750.00	1,619.72	718.36	816.54	34.13	0.00	0.00	0.00
P008	Catfield Pumping Station	8,515.77	5,221.42	0.00	750.00	598.93	718.38	1,192.91	34.13	0.00	0.00	0.00
P009	Sutton Pumping Station	4,252.65	2,491.42	0.00	0.00	36.34	718.38	972.38	34.13	0.00	0.00	0.00
P010	Chapelfield Pumping Station	12,940.57	5,746.42	5,710.00	0.00	-217.53	718.38	967.99	15.31	0.00	0.00	0.00
P011	East Ruston Pumping Station	6,637.72	2,036.42	0.00	0.00	2,867.27	718.38	981.52	34.13	0.00	0.00	0.00
P012	Wayford Bridge Pumping Station	8,209.78	4,118.92	17.50	0.00	1,213.98	718.38	2,141.00	0.00	0.00	0.00	0.00
P151	St Benets Pumping Station	16,368.21	9,059.92	1,515.00	0.00	3,598.07	718.36	1,442.75	34.11	0.00	0.00	0.00
		<b>136,222.14</b>	<b>56,491.26</b>	<b>7,602.50</b>	<b>4,500.00</b>	<b>36,858.69</b>	<b>10,775.59</b>	<b>19,621.09</b>	<b>373.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Middle Bure</b>												
P024	Hermitage Pumping Station	5,292.28	1,073.92	0.00	750.00	1,909.88	718.38	816.14	23.96	0.00	0.00	0.00
P025	Upton Dole Pumping Station	24,712.55	8,160.92	175.00	750.00	10,990.26	718.38	3,883.86	34.13	0.00	0.00	0.00
P160	South Walsham	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>30,004.83</b>	<b>9,234.84</b>	<b>175.00</b>	<b>1,500.00</b>	<b>12,900.14</b>	<b>1,436.76</b>	<b>4,700.00</b>	<b>58.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Repps</b>												
P020	Thurne Pumping Station	15,294.99	8,364.92	350.00	750.00	2,404.18	718.38	2,673.38	34.13	0.00	0.00	0.00
P021	Repps Pumping Station	11,242.81	5,658.92	35.00	1,500.00	1,985.33	718.38	1,311.05	34.13	0.00	0.00	0.00
P022	Martham Pumping Station	21,630.43	12,180.42	822.5	0.00	5,248.46	718.38	2,660.67	0.00	0.00	0.00	0.00
		<b>48,168.23</b>	<b>26,204.26</b>	<b>1,207.50</b>	<b>2,250.00</b>	<b>9,637.97</b>	<b>2,155.14</b>	<b>6,645.10</b>	<b>68.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Happisburgh</b>												
P027	Brograve Pumping Station	63,068.96	22,026.92	2,280.00	750.00	28,426.51	718.38	8,833.02	34.13	0.00	0.00	0.00
P028	Horsey Pumping Station	13,661.27	5,728.92	0.00	1,096.00	4,998.02	718.38	1,085.82	34.13	0.00	0.00	0.00
P030	Somerton Auxilary	4,067.95	1,143.92	0.00	0.00	212.22	718.37	932.22	1,061.22	0.00	0.00	0.00
P147	Somerton North Pumping Station	17,098.57	2,753.92	0.00	750.00	11,791.85	718.36	1,050.31	34.13	0.00	0.00	0.00
P029	Somerton South Pumping Station	8,958.95	3,366.42	0.00	750.00	2,789.46	718.37	1,300.58	34.12	0.00	0.00	0.00
		<b>106,855.70</b>	<b>35,020.10</b>	<b>2,280.00</b>	<b>3,346.00</b>	<b>48,218.06</b>	<b>3,591.86</b>	<b>13,201.95</b>	<b>1,197.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Lower Bure</b>												
P121	Tunstall Pumping Station	57,431.43	27,109.42	1,930.00	750.00	13,887.46	718.36	13,020.88	15.31	0.00	0.00	0.00
P122	Five Mile Pumping Station	5,487.07	1,441.42	0.00	0.00	2,327.82	718.36	965.34	34.13	0.00	0.00	0.00
P123	Ashtree Pumping Station	7,886.98	3,908.92	0.00	0.00	2,275.53	718.36	984.17	0.00	0.00	0.00	0.00
P124	Breydon Pumping Station	36,659.19	8,414.42	830.00	0.00	22,604.78	718.36	4,076.32	15.31	0.00	0.00	0.00
P125	Seven Mile Pumping Station	8,023.49	7,745.42	390.00	0.00	-4,292.71	718.36	3,428.31	34.11	0.00	0.00	0.00
P148	Berney Pumping Station	237.15	566.42	0.00	0.00	-1,968.94	718.36	921.31	0.00	0.00	0.00	0.00
P126	Stracey Arms Intake	16,028.28	9,788.92	0.00	0.00	230.65	718.36	5,256.22	34.13	0.00	0.00	0.00
		<b>131,753.59</b>	<b>58,974.94</b>	<b>3,150.00</b>	<b>750.00</b>	<b>35,064.59</b>	<b>5,028.52</b>	<b>28,652.55</b>	<b>132.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Muckfleet</b>												
P031	Mautby Pumping Station	21,268.56	3,348.42	75.00	0.00	15,243.35	718.36	1,849.31	34.12	0.00	0.00	0.00
P034	Stokesby Pumping Station	38,924.08	11,520.92	285.00	63.40	22,098.8	718.36	4,203.47	34.13	0.00	0.00	0.00
		<b>60,192.64</b>	<b>14,869.34</b>	<b>360.00</b>	<b>63.40</b>	<b>37,342.15</b>	<b>1,436.72</b>	<b>6,052.78</b>	<b>68.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Lower Yare First - Buckenham</b>												
P153	Buckenham Pumping Station	12,831.64	2,543.92	0.00	750.00	5,096.59	718.36	3,707.46	15.31	0.00	0.00	0.00
<b>Lower Yare First - Postwick</b>												
P152	Postwick Pumping Station	22,913.95	4,871.42	87.50	0.00	9,674.56	718.36	7,546.79	15.32	0.00	0.00	0.00
<b>Lower Yare Fourth</b>												
P154	Cantley Pumping Station	16,512.01	6,365.42	87.50	750.00	4,725.99	718.36	3,849.43	15.31	0.00	0.00	0.00
	<b>PUMPING STATIONS</b>	<b>565,454.73</b>	<b>214,575.50</b>	<b>14,950.00</b>	<b>13,909.40</b>	<b>199,518.74</b>	<b>26,579.67</b>	<b>93,977.15</b>	<b>1,944.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>DIRECT WORKS</b>	<b>£883,769.90</b>	<b>£394,068.37</b>	<b>£112,441.50</b>	<b>£13,909.40</b>	<b>£199,518.74</b>	<b>£26,579.67</b>	<b>£119,933.18</b>	<b>£1,944.27</b>	<b>£15,374.77</b>	<b>£0.00</b>	<b>£0.00</b>

 A J GOOSE  
 OPERATIONS MANAGER



From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Plant ID	Mobile Plant Operations Account	Notional Income	Unit Rate	Charge Out Unit	Units Worked	PL01 R & M	PL02 Fuel Oil Lub	PL03 Parts	PL04 3rd Party R & M	PL05 Licence & Ins	Services	PL06 Depn	Total Expenditure	Over
														(Under) Recovery
M01	Hyundai Excavator and Extension Arm	21,128.25	13.00	Hour	1,625	2,813.50	3,598.61	124.45	0.00	272.00	2,481.76	13,333.32	22,623.64	-1,495.39
M02	Hyundai 140LC Excavator	27,836.25	13.00	Hour	2,141	1,486.00	4,605.62	708.46	0.00	272.00	607.96	13,333.52	21,013.56	6,822.69
M14	Doosan 22T Excavator and Extension Arm	2,899.00	13.00	Hour	223	280.00	349.79	534.79	0.00	409.00	6.59	7,141.33	8,721.50	-5,822.50
M25	Doosan DX140LX Excavator Q532 MAP	22,200.00	15.00	Hour	1,480	7,595.00	2,592.96	4,831.56	0.00	0.00	729.38	-0.01	15,748.89	6,451.11
M41	Doosan 14T Excavator	2,505.00	15.00	Hour	0	1,563.75	1,100.97	127.81	0.00	0.00	90.50	3,020.49	5,903.52	-3,398.52
M42	Doosan 14T Excavator	5,317.50	15.00	Hour	0	1,581.25	1,547.10	287.22	0.00	0.00	0.00	3,020.49	6,436.06	-1,118.56
<b>Excavators</b>		<b>81,886.00</b>			<b>5,469.50</b>	<b>15,319.50</b>	<b>13,795.05</b>	<b>6,614.29</b>	<b>0.00</b>	<b>953.00</b>	<b>3,916.19</b>	<b>39,849.14</b>	<b>80,447.17</b>	<b>1,438.83</b>
M08	John Deere Tractor	26,312.00	16.00	Hour	1,645	2,664.00	4,169.31	696.38	0.00	109.00	1,357.03	0.00	8,995.72	17,316.28
M43	New Holland Tractor	0.00	16.00	Hour	0	409.50	14.97	231.77	0.00	1,000.00	0.00	4,724.77	6,381.01	-6,381.01
M44	Herder Hedge Cutter with Wire Watcher	0.00	0.00	N/A	0	262.50	14.98	231.76	0.00	0.00	0.00	4,393.05	4,902.29	-4,902.29
<b>Tractors</b>		<b>26,312.00</b>			<b>1,644.50</b>	<b>3,336.00</b>	<b>4,199.26</b>	<b>1,159.91</b>	<b>0.00</b>	<b>1,109.00</b>	<b>1,357.03</b>	<b>9,117.82</b>	<b>20,279.02</b>	<b>6,032.98</b>
M03A	Herder Weedbasket (spare)	0.00	2.00	Hour	0	420.00	0.00	271.29	0.00	0.00	0.00	0.00	691.29	-691.29
M03B	Landreus Bucket	0.00	2.00	Hour	0	0.00	0.00	40.00	0.00	0.00	0.00	0.00	40.00	-40.00
M05A	Landreus Weedbasket	4,900.00	2.00	Hour	2,450	0.00	0.00	1,084.57	0.00	0.00	0.00	0.00	1,084.57	3,815.43
M05B	Landreus Weedbasket (spare)	0.00	2.00	Hour	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M05C	Herder Weedbasket	3,718.00	2.00	Hour	1,859	805.00	0.00	1,022.17	0.00	0.00	0.00	846.48	2,673.65	1,044.35
M05D	Herder Weedbasket	0.00	2.00	Hour	0	157.50	0.00	58.64	0.00	0.00	0.00	452.16	668.30	-668.30
<b>Baskets/Buckets</b>		<b>8,618.00</b>			<b>4,309</b>	<b>1,382.50</b>	<b>0.00</b>	<b>2,476.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,298.64</b>	<b>5,157.81</b>	<b>3,460.19</b>
M13	Comfort Space	4,370.00	190.00	Week	23	210.00	12.58	0.00	0.00	0.00	0.00	1,599.48	1,822.06	2,547.94
M16	Polaris All Terrain Vehicle	2,210.00	130.00	Week	17	595.00	17.61	2,796.68	0.00	95.00	0.00	3,347.88	6,852.17	-4,642.17
M18	Trimble R10 GPS Level Equipment	2,000.00	50.00	Day	40	0.00	0.00	0.00	0.00	0.00	1,500.00	3,140.04	4,640.04	-2,640.04
M20	Perkins GCB300A Generator	300.00	300.00	Week	1	17.50	750.98	0.00	0.00	0.00	0.00	5,073.60	5,842.08	-5,542.08
M21	2ft Towed Sheepsfoot Roller	0.00	30.00	Day	0	0.00	0.00	0.00	0.00	0.00	0.00	1,899.00	1,899.00	-1,899.00
M22	Selwood D200 Mobile pumps	3,640.00	130.00	Day	28	105.00	164.60	0.00	0.00	0.00	0.00	3,513.72	3,783.32	-143.32
M22a	Selwood D200 Mobile pumps	7,280.00	130.00	Day	56	385.00	1,434.61	87.71	0.00	0.00	0.00	3,513.72	5,421.04	1,858.96
M23	LM186 TriAxle Flat Bed Trailer	315.00	35.00	Day	9	481.25	0.00	294.39	0.00	0.00	0.00	915.96	1,691.60	-1,376.60
M24	LM186 TriAxle Flat Bed Trailer	3,080.00	35.00	Day	88	113.75	0.00	155.53	0.00	0.00	0.00	915.96	1,185.24	1,894.76
M26	Selwood D200 Pump (0516042SD)	10,920.00	130.00	Day	84	490.00	1,035.05	6.49	0.00	0.00	0.00	3,513.72	5,045.26	5,874.74
M27	Selwood D200 Pump (0516052SD)	11,570.00	130.00	Day	89	402.50	0.00	0.00	0.00	0.00	0.00	3,513.72	3,916.22	7,653.78
M29	Selwood S100 CAT C2.2 Super Silent Pump	2,385.00	45.00	Day	53	910.00	968.62	185.12	0.00	0.00	0.00	3,711.12	5,774.86	-3,389.86
M30	Selwood S100 CAT C2.2 Super Silent Pump	585.00	45.00	Day	13	805.00	102.79	163.94	0.00	0.00	0.00	3,711.12	4,782.85	-4,197.85
M32	Welfare Unit - Boss Eco	7,400.00	40.00	Day	185	17.50	25.30	121.05	0.00	0.00	0.00	6,210.00	6,373.85	1,026.15
M33	Flail Head - Mower	0.00	10.00	Hour	0	87.50	0.00	14.88	0.00	0.00	0.00	1,407.12	1,509.50	-1,509.50
M38	Telehandler	10,512.60	35.00	Hour	300	770.00	594.71	926.05	0.00	1,365.00	0.00	14,285.16	17,940.92	-7,428.32
M39	Tool Space, Boss Cabins	4,785.00	165.00	Week	29	0.00	0.00	0.00	0.00	0.00	0.00	3,705.00	3,705.00	1,080.00
M40	Fuel Bowser	0.00	7.00	Day	0	577.50	-109.38	230.88	0.00	0.00	0.00	486.81	1,185.81	-1,185.81

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Plant ID	Mobile Plant Operations Account	Notional Income	Charge Unit Rate	Out Unit	Units Worked	PL01 R & M	PL02 Fuel Oil Lub	Fuel PL03 Parts	PL04 3rd Party R & M	PL05 Licence & Ins	Services	PL06 Depn	Total Expenditure	Over (Under) Recovery
M41A	Extension Arm	0.00	0.00	Hour	0	770.00	0.00	57.64	0.00	0.00	0.00	142.38	970.02	-970.02
M42A	Extension Arm	0.00	0.00	Hour	0	551.00	0.00	57.64	0.00	0.00	0.00	142.38	751.02	-751.02
ESIDB	East Suffolk IDB Use of plant for WEGKF	19,080.51	0.00	N/A	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,080.51
	<b>Specialist Equipment</b>	<b>90,433.11</b>			<b>1,015.36</b>	<b>7,288.50</b>	<b>4,997.47</b>	<b>5,098.00</b>	<b>0.00</b>	<b>1,460.00</b>	<b>1,500.00</b>	<b>64,747.89</b>	<b>85,091.86</b>	<b>5,341.25</b>
	<b>Mobile Plant Operations Account (this year)</b>	<b>£207,249.11</b>			<b>12,438.36</b>	<b>£27,326.50</b>	<b>£22,991.78</b>	<b>£15,348.87</b>	<b>£0.00</b>	<b>£3,522.00</b>	<b>£6,773.22</b>	<b>£115,013.50</b>	<b>£190,975.87</b>	<b>£16,273.24</b>
	<b>Mobile Plant Operations Account (last 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>

P SEMMENCE - OPERATIONS MANAGER

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

ID	Labour Operations Account	Actual 2019/20	Actual 2020/21	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour and Workshop Charges	584,964.75	735,460.52	633,446	102,015
7005	Contributions from Contractors towards Supervision Costs	58,490.25	15,938.00	75,000	-59,062
		<b>643,455.00</b>	<b>751,398.52</b>	<b>708,446</b>	<b>42,953</b>
<b>Workshop Direct Costs:</b>					
7015	Workshop Salaries (4)	112,505.69	174,505.58	115,881	-58,625
7190	Plant Engineer Vehicle 1 - AU64 HCG (Ex B Harding)	4,550.01	3,837.42	4,687	849
7195	Plant Engineer Vehicle 2 - AU64 HCD (Pool from 01/12/2019)	8,043.64	5,066.46	4,444	-623
7180	Plant Engineer Vehicle 3 - AK14 XRE (Pool from 01/12/2019)	5,397.22	3,995.71	2,219	-1,777
7205	Plant Engineer Vehicle 4 - AF66 LSK (JA - Old Pool Truck)	7,916.70	7,608.40	8,154	546
7220	Plant Engineer Vehicle 5 - Chris Sparrow (Hire Vehicle)	3,328.61	419.91	6,189	5,770
7225	Plant Engineer Vehicle 6 - James Howes (Hire Vehicle)	4,384.80	1,558.58	8,309	6,751
7230	Plant Engineer - AO69 AWU Stewart Hunt	5,016.93	11,220.86	3,841	-7,380
7231	Water Level Management Operative - AO69 CVM Chris Sparrow	4,934.73	12,582.72	1,739	-10,844
7232	Plant Engineer - AU69 YWJ Ricky Grimmer	4,770.89	10,119.28	3,340	-6,779
7233	Maintenance Operative - AU69 ZWD James Howes	5,141.70	13,357.45	707	-12,650
7235	Mechanical & Electrical Engineer - AP70 OWC Jason Meadows	0.00	4,556.17	0	-4,556
7236	Plant Engineer - AU21 WVH James Armstrong	0.00	385.62	0	-386
7237	Mechanical & Electrical Engineer - AU21 WUV Josh Longhurst	0.00	370.00	0	-370
		<b>165,990.92</b>	<b>249,584.16</b>	<b>159,510.47</b>	<b>-90,073.69</b>
<b>In-Field Direct Costs:</b>					
7010	Basic Pay	135,312.72	152,527.66	149,372	-3,156
7020	Overtime	21,653.42	30,607.02	32,303	1,696
7030	Bonus	0.00	0.00	0	0
7080	Call Out/Expenses	756.19	1,992.28	779	-1,213
7100	Business Mileage	10,719.90	11,502.00	11,041	-461
7110	Holiday Pay	12,130.18	14,156.32	14,994	838
7120	Sick Pay	1,168.40	404.33	1,203	799
		<b>181,740.81</b>	<b>211,189.61</b>	<b>209,693</b>	<b>-1,497</b>
<b>Workshop Variable Overheads:</b>					
7085	Mobile Telephone Charges	4,748.57	4,738.93	4,891	152
7090	Lone Worker Telephone Charges	612.00	836.00	100	-736
7135	Employers NI Costs	13,899.46	21,069.33	14,316	-6,753
7145	Employers Pension Costs	25,722.49	41,779.63	26,494	-15,285
7155	Life Assurance	672.52	1,940.64	793	-1,148
7245	Training Course Fees	-106.00	1,035.00	1,891	856
7255	Protective Clothing/Health and Safety	1,893.08	1,307.88	2,250	942
		<b>47,442.12</b>	<b>72,707.41</b>	<b>50,735</b>	<b>-21,972</b>
<b>In-Field Variable Overheads:</b>					
7070	Mobile Telephone Charges	632.58	723.87	652	-72
7075	Lone Worker Telephone Charges	1,020.00	1,020.00	100	-920
7130	Employers NI Costs	17,966.75	17,888.62	18,506	617
7140	Employers Pension Costs	38,310.26	44,617.04	43,584	-1,033
7150	Life Assurance	3,108.88	945.85	3,502	2,556
7240	Training Course Fees	2,779.65	290.00	5,863	5,573
7250	Protective Clothing/Health and Safety	5,238.04	2,958.00	5,395	2,437
		<b>69,056.16</b>	<b>68,443.38</b>	<b>77,601</b>	<b>9,158</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager - A Goose (AGAR)	60,953.76	63,652.13	62,782	-870
7161	Operations Manager - A Goose (Other Employment Costs)	5,932.32	714.03	0	-714
7215	Operations Manager - P Semmence (AGAR)	59,138.23	62,464.81	60,000	-2,465
7216	Operations Manager - P Semmence (Other Employment Costs)	0.00	1,008.44	0	-1,008
7170	Operations Manager - Vehicle AF16 LSD (AG)	8,550.29	3,018.21	8,807	5,789
7200	Operations Manager - Vehicle AF66 LRX (AB - Old)	10,427.79	9,432.83	10,741	1,308
7210	Operations Manager - Vehicle AE18 NMO (PS)	6,547.45	9,538.76	10,000	461
7234	Operations Manager - Vehicle AP70 OWA (AB - New)	0.00	4,342.78	0	-4,343
		<b>151,549.84</b>	<b>154,171.99</b>	<b>152,330</b>	<b>-1,842</b>
	Depreciation of Company Vehicles	34,082.92	49,190.08	35,000	-14,190

**Workshop Overheads:**

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

ID	Labour Operations Account	Actual 2019/20	Actual 2020/21	Annual Estimate	Variance
7280	Martham Depot	-3,777.42	4,727.84	3,000	-1,728
7300	Business Rates	4,860.90	4,940.10	5,007	67
7301	Refuse Collection	0.00	0.00	0	0
7305	Electricity and Fuel	3,870.58	4,273.35	2,500	-1,773
7311	Printing and Stationary	114.40	424.88	700	275
7315	Heating Oil	0.00	0.00	0	0
7320	Repairs and Maintenance	3,492.66	4,174.21	5,000	826
7325	Insurance	0.00	0.00	0	0
7330	Depreciation	21,717.48	27,204.36	22,369	-4,835
7260	Small Tools and Consumables	20,376.94	10,873.66	20,000	9,126
		<b>50,655.54</b>	<b>56,618.40</b>	<b>58,576</b>	<b>1,957</b>
	<b>Net Operating Surplus/(Deficit)</b>	<b>£22,980.39</b>	<b>£61,316.43</b>	<b>£0</b>	<b>-61,317</b>
	<b>Productive Hours:</b>				
L017	Adrian Brooks	2,034	2,177	1,840	337
L002	Alan Cullingford	2,241	2,362	1,840	522
L008	Alan Goose	1,586	680	1,100	-420
L010	Darren Grimmer	1,839	2,195	1,840	355
L023	James Howes	2,081	2,497	1,840	657
L018	Phil Semmence	2,423	2,278	1,840	438
L011	Chris Sparrow	2,158	2,520	1,840	680
	<b>In-Field</b>	<b>14,361</b>	<b>14,707</b>	<b>12,140</b>	<b>2,567</b>
L012	James Armstrong	1,490	1,548	1,600	-53
L006	Ricky Grimmer	1,415	1,324	1,600	-276
L007	Barry Harding	702	0	0	0
L005	Stewart Hunt	1,608	1,832	1,600	232
L027	Joshua Longhurst	0	1,773	1,400	373
L028	Jason Meadows	0	1,561	1,400	161
	<b>Workshop</b>	<b>5,214</b>	<b>8,038</b>	<b>7,600</b>	<b>438</b>
L001	Ben Goose	404	0	0	0
L026	Bear Terrain Ltd	312	10	0	10
L003	Robert Thain	2,123	1,578	0	1,578
L013	GDR Sales	0	0	0	0
L014	SJ Cobbold, Suffolk	1,286	0	0	0
L015	Laser Civil Engineering Ltd	0	0	0	0
L016	Paul V Thain	745	0	0	0
L019	David Cook	0	0	0	0
L020	Mervyn Lambert (Via Anglia Farmers)	0	0	0	0
L021	Banham Farms Ltd	3,213	856	0	856
L022	J Nicholls	10	8	0	8
L024	Wakeham Hire Ltd	474	0	0	0
L025	Works Ltd Conservation	434	0	0	0
	<b>Contractors</b>	<b>8,999</b>	<b>2,452</b>	<b>0</b>	<b>2,452</b>
	<b>In-Field Cost/Hour:</b>				
	Direct Cost	12.66	14.36	17.27	3
	Variable Overhead	4.81	4.65	6.39	2
	Fixed Supervision Overhead (9/10ths)	5.83	8.46	5.73	-3
	Depot Overhead (1/3rd)	1.18	1.28	1.61	0
		<b>£24.48</b>	<b>£28.75</b>	<b>£31.00</b>	<b>-2</b>
	<b>Workshop Cost/Hour:</b>				
	Direct Cost	31.84	31.05	20.99	-10
	Variable Overhead	9.10	9.05	6.68	-2
	Fixed Supervision Overhead (1/10th)	1.78	1.72	1.02	-1
	Depot Overhead (2/3rds)	6.48	4.70	5.14	0
		<b>£49.20</b>	<b>£46.52</b>	<b>£33.83</b>	<b>13</b>
	<b>Holidays Taken:</b>				
L012	James Armstrong	27	27	35	-8

From: 01 April 2020  
 To: 31 March 2021

 Period To: 12  
 Year Ended: 31 March 2021

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 and Extension Arm	12/03/2015	5	64,450.00				64,450.00	44,450.00	13,333.32		57,783.32		6,666.68	
M02	Hyundai Excavator	01/04/2015	5	64,450.00				64,450.00	44,449.80	13,333.52		57,783.32		6,666.68	
M14	Doosan 22T Excavator and Extension Arm	22/08/2016	5	86,211.00			-86,211.00	0.00	44,888.36	7,141.33	-52,029.69	0.00	24,068.69	0.00	
M41	Doosan 14T Excavator	15/11/2020	7			84,573.52		84,573.52	0.00	3,020.49		3,020.49		81,553.03	
M42	Doosan 14T Excavator	15/11/2020	7			84,573.52		84,573.52	0.00	3,020.49		3,020.49		81,553.03	
	<b>Excavators</b>			<b>215,111.00</b>	<b>0.00</b>	<b>169,147.04</b>	<b>-86,211.00</b>	<b>298,047.04</b>	<b>133,788.16</b>	<b>39,849.15</b>	<b>-52,029.69</b>	<b>121,607.62</b>	<b>24,068.69</b>	<b>176,439.42</b>	
M08	John Deere Tractor & Flail AU06 EWR	18/07/2012	5	33,333.33				33,333.33	33,333.33	0.00		33,333.33		0.00	
M43	New Holland Tractor AO70 VXN	06/11/2020	5	0.00		95,710.00		95,710.00	0.00	4,724.77		4,724.77		90,985.23	
M44	Herder Hedge Cutter with Wire Watcher	15/01/2021	7	0.00		73,450.00		73,450.00	0.00	4,393.05		4,393.05		69,056.95	
	<b>Tractors</b>			<b>33,333.33</b>	<b>0.00</b>	<b>169,160.00</b>	<b>0.00</b>	<b>202,493.33</b>	<b>33,333.33</b>	<b>9,117.82</b>	<b>0.00</b>	<b>42,451.15</b>	<b>0.00</b>	<b>160,042.18</b>	
M03A	Herder Weedbasket (spare)	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	Landreus Weedbasket	01/11/2014	5	4,992.00				4,992.00	4,992.00	0.00		4,992.00		0.00	
M05B	Landreus Weedbasket (spare)	01/11/2014	5	4,992.00				4,992.00	4,992.00	0.00		4,992.00		0.00	
M05C	Herder Weedbasket	10/01/2020	7	5,925.00				5,925.00	211.62	846.48		1,058.10		4,866.90	
M05D	Herder Weedbasket	01/10/2020	7	0.00		6,330.00		6,330.00	0.00	452.16		452.16		5,877.84	
	<b>Baskets</b>			<b>26,374.00</b>	<b>0.00</b>	<b>6,330.00</b>	<b>0.00</b>	<b>32,704.00</b>	<b>20,660.62</b>	<b>1,298.64</b>	<b>0.00</b>	<b>21,959.26</b>	<b>0.00</b>	<b>10,744.74</b>	
M09	Ford Ranger AK14 XRE	14/07/2014	3	17,254.88				17,254.88	17,254.88	0.00		17,254.88		0.00	
M10	Isuzu 4 x 4 Double Cap AU64 HCD	11/09/2014	3	17,096.10			-17,096.10	0.00	17,096.10	0.00	-17,096.10	0.00	6,627.00	0.00	
M11	Isuzu D-Max AU64 HCG	21/03/2016	3	18,078.81				18,078.81	14,078.77	3,999.93		18,078.70		0.11	
M12	Ford Ranger AF16 LSD	01/04/2016	3	18,959.82				18,959.82	18,959.82	0.00		18,959.82		0.00	
M15	Ford Ranger AF66 LRX	03/10/2016	3	19,400.00			-19,400.00	0.00	14,516.64	3,674.86	-18,191.50	0.00	5,291.50	0.00	
M17	Ford Ranger AF66 LSK	21/10/2016	3	19,400.00				19,400.00	14,516.64	3,674.86		18,191.50		1,208.50	
M28	Ford Ranger AE18 NMO	19/03/2018	3	20,095.05				20,095.05	13,955.00	6,140.05		20,095.05		0.00	
M34	Toyota Hilux AO69 AWU (Inc Hard Canopy)	04/11/2019	3	21,544.48				21,544.48	2,992.30	7,181.52		10,173.82		11,370.66	
M35	Toyota Hilux AO69 CVM (Inc Hard Canopy)	04/11/2019	3	21,713.26				21,713.26	3,015.75	7,237.80		10,253.55		11,459.71	
M36	Toyota Hilux AU69 YWJ (Inc Hard Canopy)	04/11/2019	3	21,544.48				21,544.48	2,992.30	7,181.52		10,173.82		11,370.66	
M37	Toyota Hilux AU69 ZWD (Inc Hardtop Canopy)	04/11/2019	3	21,713.26				21,713.26	3,015.75	7,237.80		10,253.55		11,459.71	
M45	Toyota Hilux AP70 OWC	15/12/2020	5	0.00		21,860.82		21,860.82	0.00	1,430.13		1,430.13		20,430.69	
M46	Toyota Hilux AP70 OWA	15/12/2020	5	0.00		21,902.85		21,902.85	0.00	1,431.61		1,431.61		20,471.24	
M47	Toyota Hilux AU21 WUV	11/03/2021	5	0.00		22,027.06		22,027.06	0.00	0.00		0.00		22,027.06	
M48	Toyota Hilux AU21 WVH	11/03/2021	5	0.00		22,027.06		22,027.06	0.00	0.00		0.00		22,027.06	
	<b>Vehicles</b>			<b>216,800.14</b>	<b>0.00</b>	<b>87,817.79</b>	<b>-36,496.10</b>	<b>268,121.83</b>	<b>122,393.95</b>	<b>49,190.08</b>	<b>-35,287.60</b>	<b>136,296.43</b>	<b>11,918.50</b>	<b>131,825.40</b>	



From: 01 April 2020  
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 Period To: 12  
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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
M13	Comfort Space	27/06/2016	10	15,995.00				15,995.00	5,998.05	1,599.48		7,597.53		8,397.47	
M16	Polaris All-Terrain Vehicle	01/09/2016	4	14,659.00				14,659.00	11,311.12	3,347.88		14,659.00		0.00	
M18	Trimble R10 GPS Level Equipment	10/09/2016	5	15,700.00				15,700.00	11,251.80	3,140.04		14,391.84		1,308.16	
M20	Perkins GCB300A Generator	27/01/2017	5	28,368.00				28,368.00	16,489.20	5,073.60		21,562.80		6,805.20	3000
M21	Zft Towed Sheepsfoot Roller	07/09/2016	5	9,495.00				9,495.00	6,171.75	1,899.00		8,070.75		1,424.25	
M22	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	14,137.16	3,513.72		17,650.88		3,427.11	
M22A	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	9,955.54	3,513.72		13,469.26		7,608.73	
M23	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	2,747.88	915.96		3,663.84		916.16	
M24	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	2,747.88	915.96		3,663.84		916.16	
M25	Doosan DX140LX Q532 MAP	01/09/2018	1	1,750.57				1,750.57	1,750.59	-0.02		1,750.57		0.00	
M26	Selwood D200 Pump (0516042SD)	22/05/2017	6	21,077.99				21,077.99	10,493.19	3,513.72		14,006.91		7,071.08	
M27	Selwood D200 Pump (0516052SD)	22/05/2017	6	21,077.99				21,077.99	10,493.19	3,513.72		14,006.91		7,071.08	
M29	S100 CAT C2.2 Super Silent Pump & Trailer	07/02/2019	6	22,267.02				22,267.02	4,020.38	3,711.12		7,731.50		14,535.52	
M30	S100 CAT C2.2 Super Silent Pump & Trailer	07/02/2019	6	22,267.01				22,267.01	4,020.38	3,711.12		7,731.50		14,535.51	
M32	Welfare Unit - Boss Eco	30/08/2019	3	18,630.00				18,630.00	3,622.50	6,210.00		9,832.50		8,797.50	
M33	Flail Head - Mower	22/11/2019	7	9,850.00				9,850.00	586.30	1,407.12		1,993.42		7,856.58	
M38	Telehandler AU69 CCX	27/01/2020	7	99,996.00				99,996.00	2,380.86	14,285.16		16,666.02		83,329.98	
M39	Boss Cabins Tool Space	04/02/2020	3	11,115.00				11,115.00	617.50	3,705.00		4,322.50		6,792.50	
M40	Fuel Bowser	24/06/2020	10	0.00		6,490.87		6,490.87	0.00	486.81		486.81		6,004.06	
M41A	Extension Arm	31/12/2020	10	0.00		5,695.00		5,695.00	0.00	142.38		142.38		5,552.62	
M42A	Extension Arm	31/12/2020	10	0.00		5,695.00		5,695.00	0.00	142.38		142.38		5,552.62	
<b>Specialist Equipment</b>				<b>363,564.56</b>	<b>0.00</b>	<b>17,880.87</b>	<b>0.00</b>	<b>381,445.43</b>	<b>118,795.27</b>	<b>64,747.87</b>	<b>0.00</b>	<b>183,543.14</b>	<b>0.00</b>	<b>197,902.29</b>	
<b>Fixed Assets: Mobile Plant and Equipment</b>				<b>£855,183.03</b>	<b>£0.00</b>	<b>£450,335.70</b>	<b>-£122,707.10</b>	<b>£1,182,811.63</b>	<b>£428,971.33</b>	<b>£164,203.57</b>	<b>-£87,317.29</b>	<b>£505,857.61</b>	<b>£35,987.19</b>	<b>£676,954.02</b>	
P100	Kettlewell House: NK391156 (2%)	25/08/2009	50	51,450.00				51,450.00	12,348.00	1,029.00		13,377.00		38,073.00	
P200	Martham Depot	01/06/2015	20	156,740.00				156,740.00	37,878.64	7,836.96		45,715.60		111,024.40	
P201	Martham Depot - Year 2	31/03/2017	10	31,080.29				31,080.29	9,583.00	3,108.00		12,691.00		18,389.29	
P202	Martham Depot - Year 3	31/03/2018	10	41,670.11				41,670.11	6,250.57	2,083.56		8,334.13		33,335.98	
P203	Martham Depot - Year 4	31/03/2019	10	56,483.46				56,483.46	5,648.35	5,648.40		11,296.75		45,186.71	
P204	Double Storey Workshop	30/11/2018	10	19,554.56				19,554.56	2,770.21	1,955.40		4,725.61		14,828.95	
P205	Ground Floor & First Floor Accommodation	01/03/2019	10	10,851.84				10,851.84	1,085.15	1,085.16		2,170.31		8,681.53	
P206	Martham Depot - Year 5	31/03/2020	10	54,868.98				54,868.98	0.00	5,486.88		5,486.88		49,382.10	
<b>Fixed Assets: Land and Buildings</b>				<b>£422,699.24</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£422,699.24</b>	<b>£75,563.92</b>	<b>£28,233.36</b>	<b>£0.00</b>	<b>£103,797.28</b>	<b>£0.00</b>	<b>£318,901.96</b>	

From: 01 April 2020  
 To: 31 March 2021

 Period To: 12  
 Year Ended: 31 March 2021

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluation	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value	Residual Value
P001	Hickling Eastfield	31/03/2010	10	4,800.00				4,800.00	4800.00	0.00		4,800.00		0.00	
P002	Heigham Homes	31/03/2010	10	5,050.00				5,050.00	5050.00	0.00		5,050.00		0.00	
P003	Potter Heigham	31/03/2010	10	14,200.00				14,200.00	14200.00	0.00		14,200.00		0.00	
P004	Horsefen	31/03/2010	10	11,150.00				11,150.00	11150.00	0.00		11,150.00		0.00	
P005	Horning Grove	31/03/2010	10	2,750.00				2,750.00	2750.00	0.00		2,750.00		0.00	
P008	Catfield	31/03/2010	10	850.00				850.00	850.00	0.00		850.00		0.00	
P009	Sutton	31/03/2010	10	1,150.00				1,150.00	1150.00	0.00		1,150.00		0.00	
P010	Chapelfield	31/03/2010	10	6,300.00				6,300.00	6300.00	0.00		6,300.00		0.00	
P011	East Ruston	31/03/2010	10	4,300.00				4,300.00	4300.00	0.00		4,300.00		0.00	
P012	Wayford Bridge	31/03/2010	10	3,400.00				3,400.00	3400.00	0.00		3,400.00		0.00	
P020	Thurne	31/03/2010	10	3,000.00				3,000.00	3000.00	0.00		3,000.00		0.00	
P021	Repps	31/03/2010	10	800.00				800.00	800.00	0.00		800.00		0.00	
P022	Martham	31/03/2010	10	4,350.00				4,350.00	4350.00	0.00		4,350.00		0.00	
P024	Hermitage	31/03/2010	10	14,200.00				14,200.00	14,200.00	0.00		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	30,400.00	0.00		30,400.00		0.00	
P028	Horsey	31/03/2010	10	3,400.00				3,400.00	3,400.00	0.00		3,400.00		0.00	
P029	Somerton South	31/03/2010	10	2,700.00				2,700.00	2,700.00	0.00		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	950.00	0.00		950.00		0.00	
P031	Mautby	31/03/2010	10	19,650.00				19,650.00	19,650.00	0.00		19,650.00		0.00	
P034	Stokesby	31/03/2010	10	21,000.00				21,000.00	21,000.00	0.00		21,000.00		0.00	
P121	Tunstall	31/03/2010	10	10,950.00				10,950.00	10,950.00	0.00		10,950.00		0.00	
P122	Five Mile	31/03/2010	10	21,400.00				21,400.00	21,400.00	0.00		21,400.00		0.00	
P123	Ashtree	31/03/2010	10	9,250.00				9,250.00	9,250.00	0.00		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	32,000.00	0.00		32,000.00		0.00	
P125	Seven Mile	31/03/2010	10	38,000.00				38,000.00	38,000.00	0.00		38,000.00		0.00	
P147	Somerton North	31/03/2010	10	4,950.00				4,950.00	4,950.00	0.00		4,950.00		0.00	
P148	Berney	31/03/2010	10	3,900.00				3,900.00	3,900.00	0.00		3,900.00		0.00	
P149	Irstead	31/03/2010	10	2,600.00				2,600.00	2,600.00	0.00		2,600.00		0.00	
P150	Hickling Stubb	31/03/2010	10	12,200.00				12,200.00	12,200.00	0.00		12,200.00		0.00	
P151	St Benets	31/03/2010	10	50,300.00				50,300.00	50,300.00	0.00		50,300.00		0.00	
P152	Postwick	31/03/2010	10	2,000.00				2,000.00	2,000.00	0.00		2,000.00		0.00	
P153	Buckenham	31/03/2010	10	16,500.00				16,500.00	16,500.00	0.00		16,500.00		0.00	
P154	Cantley	31/03/2010	10	2,500.00				2,500.00	2,500.00	0.00		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>£412,721.95</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£412,721.95</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Shared Consortium Assets (6.31%)</b>		<b>31/03/2012</b>	<b>1</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>£0.00</b>
<b>Fixed Assets</b>				<b>£1,691,077.47</b>	<b>£0.00</b>	<b>£450,335.70</b>	<b>-£122,707.10</b>	<b>£2,018,706.07</b>	<b>£917,730.44</b>	<b>£192,436.93</b>	<b>-£87,317.29</b>	<b>£1,022,850.09</b>	<b>£35,987.19</b>	<b>£995,855.98</b>	

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021	ACTUAL 2019/20 £	ACTUAL 2020/21 £
<b>1 Balances brought 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 Liability	-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 brought forward</b>	<b>1,475,851</b>	<b>1,088,569</b>
<b>2 (+) Rates and Special Levies</b>		
Drainage Rates	287,154	293,182
Special Levies issued by the Board	661,548	675,433
<b>As per Statement of Accounts</b>	<b>948,702</b>	<b>968,615</b>
<b>3 (+) All Other Income</b>		
Grants Applied	1,400,111	450,114
Rental Income	1,242	586
Highland Water Contributions	219,554	221,097
Income from Rechargeable Works	236,209	386,821
Insurance Claims	0	11,364
Investment Interest	8,473	2,836
Development Contributions	1,404	0
Other Income	209,365	191,929
Profit/(Loss) on disposal of Fixed Assets	0	35,987
<b>As per Statement of Accounts</b>	<b>2,076,358</b>	<b>1,300,735</b>
<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
Capital Cost of disposals	0	122,707
Less: Accumulated depreciation written out	0	-87,317
	<b>0</b>	<b>35,390</b>
<b>(+) Grants Applied to Grants Received Conversion</b>		
(-) Grants Applied	-1,400,111	-450,114
(+) Grants Received	1,164,200	990,980
	<b>-235,911</b>	<b>540,866</b>
<b>(=) Adjusted Other Income</b>	<b>1,840,447</b>	<b>1,876,990</b>
<b>4 (-) Staff Costs</b>		
Labour Operations Account	498,761	623,672
Technical Support Staff Costs	324,093	286,120
Administration Staff Costs	94,201	118,518
	<b>917,055</b>	<b>1,028,310</b>

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021	ACTUAL 2019/20 £	ACTUAL 2020/21 £
<b>5 (-) 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>
<b>6 (-) All Other Expenditure</b>		
Capital Works	1,409,872	461,672
Maintenance Works	1,061,611	1,225,058
Environment Agency Precept	170,046	175,147
Administration Charges	149,555	176,152
Cost of Rechargeable Works	219,595	379,846
Net Deficit/(Surplus) on Operating Accounts	11,839	45,043
Development Expenditure	3,211	0
Depreciation of Pumping Stations	36,096	0
<b>As per Statement of Accounts</b>	<b>3,061,824</b>	<b>2,462,918</b>
<b>(-) Depreciation Charged (Non Cash)</b>		
Plant and Equipment	113,451	164,204
Pumping Stations	36,096	0
Land and Buildings	22,746	28,233
	<b>172,293</b>	<b>192,437</b>
<b>(-) Staff Costs now reported in Box 4</b>	<b>917,055</b>	<b>1,028,310</b>
<b>(+) Capitalised Additions</b>		
Land and Buildings	54,869	0
Plant and Equipment	232,031	450,336
	<b>286,900</b>	<b>450,336</b>
<b>(=) Adjusted Other Expenditure</b>	<b>2,259,376</b>	<b>1,692,506</b>
<b>7 (=) Balances carried forward</b>		
General Reserve	1,125,317	931,749
Development Reserve	77,160	77,160
Plant Reserve	305,827	305,827
Capital Works Reserve	77,600	77,600
Grants Reserve	233,823	774,688
Revaluation Reserve	42,189	42,189
Pension Reserve	-257,000	-665,000
<b>As per Statement of Accounts</b>	<b>1,604,916</b>	<b>1,544,214</b>
<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
Pension Reserve	-257,000	-665,000
Loans Outstanding (Current Liabilities)	0	0
Long Term Borrowing	0	0
Net Book Value of Tangible Fixed Assets	773,347	995,856
	<b>516,347</b>	<b>330,856</b>
<b>(=) Adjusted Balances carried forward</b>	<b>1,088,569</b>	<b>1,213,358</b>



# Broads Drainage Board

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021	ACTUAL 2019/20 £	ACTUAL 2020/21 £
<b>8</b>	<b>Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	253,791	417,421
	Short Term Investments	750,000	750,000
	<b>As per Statement of Accounts</b>	<b>1,003,791</b>	<b>1,167,421</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets (Net Book Value)</b>		
	Land and Buildings	347,135	318,902
	Plant and Equipment	426,212	676,954
	Pumping Stations	0	0
	Shared Consortium Assets	0	0
	<b>As per Statement of Accounts</b>	<b>773,347</b>	<b>995,856</b>
<b>10</b>	<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 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021	ACTUAL 2019/20 £	ACTUAL 2020/21 £
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2019/20 £	ACTUAL 2020/21 £
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<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>1,088,569</b>	<b>1,213,358</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Trade Debtors	37,085	104,171
	Stock and Work in Progress	14,287	9,943
	Drainage Rates and Special Levies Due	-2,360	-1,373
	Prepayments	0	0
	Prepayments to WMA	-2,606	852
	Accrued Interest	0	0
	Vat Due from HMRC	102,541	40,965
		<b>148,947</b>	<b>154,558</b>
	<b>(+) Add: Creditors and Payments Received in Advance</b>		
	Creditors Control Account	36,952	32,293
	Accruals	21,644	56,816
	Receipts Paid in Advance	5,573	19,512
		<b>64,169</b>	<b>108,621</b>
	<b>(=) Box 8</b>	<b>1,003,791</b>	<b>1,167,421</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	253,791	417,421
	Short Term Investments	750,000	750,000
		<b>1,003,791</b>	<b>1,167,421</b>

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING OFFICER

17 MAY 2021

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



**FINAL INTERNAL AUDIT REPORT**

**WATER MANAGEMENT ALLIANCE**

**– REVIEW OF EFFECTIVENESS OF SYSTEM OF  
INTERNAL CONTROL – 2020-2021**

19<sup>th</sup> April 2021



## 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>16<sup>th</sup> April 2021</b>
<b>Management agreement received</b>	<b>19<sup>th</sup> April 2021</b>
<b>Final report issued</b>	<b>19<sup>th</sup> April 2021</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
7	3	0	0	10	0	3	2	5

Overall Objective and System Background
<p>The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).</p> <p>The WMA is a group of Internal Drainage Boards (IDBs) who share the same vision, values and standards and have chosen to jointly administer their affairs in order to reduce costs, strengthen their own organisations and increase influence at a national and local level. Each IDB is responsible for providing flood protection and maintaining the drainage and water level management infrastructure within their respective area.</p> <p>The WMA provides administrative and management support services to five constituent IDB Member Boards, namely Broads, King’s Lynn, East Suffolk, Norfolk Rivers, and South Holland, and also provide support services to the Pevensey &amp; Cuckmere Water Level Management Board. The Waveney, Lower Yare &amp; Lothingland IDB joined the WMA on 1<sup>st</sup> April 2020; however, the WMA did not start providing support services to them until 1<sup>st</sup> April 2021, therefore, the Waveney IDB were not included within this year’s audit.</p>

Summary of Control Issues and Risks
<p>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 within Payroll and Risk Management were identified which require attention by management:</p> <ul style="list-style-type: none"> <li>Instances were identified where timesheet and expenses claims had been incorrectly paid or missed. Testing identified one employee paid at an incorrect rate for callouts claimed, one who was not reimbursed their full mileage claim, one whose mileage claim was missed entirely and another who did not receive their claim for passenger miles. It was noted that several SHIDB employees were incorrectly paid for overtime and/or mileage in July 2020; however, the errors were identified and correctly paid the following month.</li> <li>One SHIDB employee’s timesheet was certified by the Foreman but not by the Operations Manager. Ordinarily, all SHIDB timesheets are authorised by both the Foreman and the Operations Manager.</li> <li>One SHIDB employee did not complete a timesheet for the three weeks that they were on leave. It was established that other SHIDB employees do complete a timesheet when they go on leave.</li> <li>King’s Lynn, Norfolk Rivers and South Holland IDB Board minutes do not routinely state that material changes to the Risk Register for those risks scored 6 or above have been “considered and approved” by the Board at each meeting, or that the full risk register was “considered and approved” each year.</li> <li>The King’s Lynn IDB Risk Register is dated more than a year ago (29/11/19), although there is evidence from the Board minutes from 13/11/20 and 15/01/21 of the Board considering and approving the register.</li> </ul>

The Finance & Rating Manager assured Internal Audit that additional processes have been put in place to increase the accuracy of the payroll processing. All of the Finance team are to go on a payroll course when available to increase their skill set.

It is noted that the Finance & Rating Manager had been planning to draft procedure notes relating to the petty cash system last year; however, due to Covid-19 this has been delayed. It is envisaged that procedure notes will be written in 2021/22.

### Summary of Recommendations

The recommendations arising from the audit are:

- Those employees identified in the audit testing whose expenses claims had been missed or who had not been paid the correct amount should be reimbursed correctly in the May 2021 payroll.
- Employees should be required to submit a weekly timesheet when they are on annual leave. Staff should complete their timesheet and have it authorised prior to them going on leave.
- Finance Officers should ensure that all timesheets have been appropriately authorised, by the IDB's Operations Manager, prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.
- As required by each Board agenda, Board minutes should clearly state that any material changes to the risk register have been "considered and approved" by the Board. Similarly, when the full risk register is annually reviewed by the Board, the minutes should state that the full risk register was "considered and approved".
- The date stated on the King's Lynn Risk Register should be amended to record the most recent date the register was approved by the KLIDB Board.

### Summary of Agreed Actions

Management will implement the following actions:

- Those employees identified in the audit will be reimbursed correctly in the May 2021 payroll. Additional processes have been put in place to ensure that expenses/mileages are more accurately reflected on the sheets. Finance will liaise with Operations Managers to ensure they understand the process for inputting mileage. Extra procedures have been introduced to ensure these are not missed when being processed onto the payroll, and any queries are dealt with prior to payment should they arise. All staff who are currently performing payroll duties will undergo additional training within the next 12 months (COVID-19 permitting).
- Finance will ensure a timesheet is submitted and has been authorised by the appropriate manager for holidays taken prior to payment.
- Finance will ensure that all timesheets are properly authorised prior to payment.
- The CEO's PA will check Board minutes to ensure that they state that the Risk Register has been "approved".
- The CEO's PA will check to ensure that the date that appears in the page footer is updated every time the Risk Register is updated.

## **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 year’s 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 2020 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 2020)” 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 2020/21 for each of the five Boards.
- 2.7 The review was undertaken during March and April 2021.

### 3. Background Information

- 3.1 The WMA is a group of Internal Drainage Boards (IDBs) who share the same vision, values and standards and have chosen to jointly administer their affairs in order to reduce costs, strengthen their own organisations and increase influence at a national and local level. Each IDB is responsible for providing flood protection and maintaining the drainage and water level management infrastructure within their respective area.
- 3.2 The WMA provides administrative and management support services to the five constituent IDB Member Boards, namely Broads, King’s Lynn, East Suffolk, Norfolk Rivers, and South Holland. The WMA also provide support services to the Pevensey & Cuckmere Water Level Management Board. The Waveney, Lower Yare & Lothingland IDB joined the WMA on 1<sup>st</sup> April 2020; however, the WMA did not start providing support services to them until 1<sup>st</sup> April 2021.
- 3.3 As a service provider, the WMA makes available shared administrative and support services to its Member Boards, which allows each Board to concentrate on delivery within their Drainage Districts. All back-office functions are handled by the WMA enabling each Board to use their resources to support the public and provide quality frontline services.

### 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.

OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE	
Control Objectives	Assurance Opinion
<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>Substantial</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>Full</b>

<p><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.</p>	<p><b>Full</b></p>
<p><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.</p>	<p><b>Full</b></p>
<p><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.</p>	<p><b>Substantial</b></p>
<p><b>7. Payroll</b> - To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC have been paid over correctly.</p>	<p><b>Substantial</b></p>
<p><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.</p>	<p><b>Full</b></p>
<p><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.</p>	<p><b>Full</b></p>
<p><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.</p>	<p><b>Full</b></p>

4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.

4.3 Discussions took place with the Finance & Rating Manager to ascertain what impact the Covid-19 pandemic has had on the operation of the WMA. The Finance & Rating Manager assured Internal Audit that the business operations ran smoothly as operatives and managers outside were able to use a one man per machine approach. Two members of staff had to shield and be at home for the majority of the pandemic as per Government Guidelines, this being the Senior Finance & Rating Officer and the Broads IDB Operations Manager. Efficiency and technical difficulties due to working from home were experienced during the first two months of the pandemic; however, as Finance are reliant on paper files and orders this was more difficult to manage than other teams initially, especially through year-end. Finance have reduced their reliance on paper and have managed to get the majority of suppliers to email invoices. Finance managed to fulfil all Statutory Deadlines with extra hours from members of staff where needed within Finance and Rating. The Finance & Rating Manager said that the operation of the WMA was very much “business as usual” throughout the pandemic, just with a few issues to overcome along the way.

4.4 A total of six 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 six

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recommendations, five have been actioned; the remaining recommendation was not agreed by the relevant IDB Boards.

4.5 Appendix C provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.

4.6 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 Finance & Rating Manager and to the Chief Executive of the WMA.

## **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
- Amy Taylor, Finance & Rating Officer

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 2: Risk Management – To ensure that the organisation has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u> Board minutes do not routinely state that material changes to the risk register for those risks scored 6 or above have been considered and approved by the Board at each meeting, or that the full risk register was considered and approved each year.</p> <p><u>Risk</u> Risk that significant risks to the achievement of the organisation's objectives are not identified and assessed.</p>	As required by each Board agenda, Board minutes should clearly state that any material changes to the risk register have been "considered and approved" by the Board. Similarly, when the full risk register is reviewed annually by the Board, the minutes should state that the full risk register was "considered and approved".	<b>Medium</b>	The reality is that the Risk Register is always "considered in detail and approved" at every Board meeting. The issue is that this is not always accurately recorded in the minutes. Of the 24 Board meetings that took place during 2020/21, the minutes of 6 of those meetings did not include the word "approved". The CEOs PA will check the minutes more closely in future.	CEOs PA 30 <sup>th</sup> June 2021
2.	<p><u>Finding</u> The King's Lynn Risk Register is dated 29/11/19, although there is evidence from the Board minutes from 13/11/20 and 15/01/21 of the Board considering and approving the Risk Register.</p> <p><u>Risk</u> Risk that the Risk Register is not current and that new risks are not identified.</p>	The date stated on the King's Lynn Risk Register should be amended to record the date of the most recent approval of the register by the Board.	<b>Low</b>	The Risk Register is always current and includes all new risks identified. The issue is that the date that appears in the page footer is not always updated every time the Risk Register is updated. The CEOs PA will check that this date is always updated when the Risk Registers are updated, moving forward.	CEOs PA 30 <sup>th</sup> June 2021

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u> Payrolls for King’s Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2020 and January 2021, 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>Testing proved satisfactory with the exception of two employees whose expenses payments had been underpaid and two employees who had not been reimbursed for their expenses claims:</p> <ul style="list-style-type: none"> <li>• One SHIDB employee claimed for 10 callouts in December 2020. They should have been paid £75.00 for each callout (as per their contract) and as claimed for on their timesheet/expenses form; however, in the January 2021 payroll they were paid £49.20 for each one; therefore, they were paid a total of £492.00 instead of £750.00.</li> </ul>	<p>The two employees whose expenses payments had been underpaid and the two whose expenses payments had been missed should be reimbursed correctly in the May 2021 payroll.</p>	<b>Medium</b>	<p>Agreed. Additional processes have been put in place to ensure that the expenses/mileages are more accurately reflected on the sheets. We will liaise with the Operations Managers to ensure they understand the process for inputting the miles. We have also introduced extra procedures to ensure these are not missed when being processed onto the payroll, and any queries are dealt with prior to payment should they arise. As mentioned, all staff who are currently performing payroll duties will undergo additional training within the next 12 months (COVID-19 permitting).</p>	<p>Finance and Rating Manager – 31<sup>st</sup> May 2021</p>



## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<ul style="list-style-type: none"> <li>• A NRIDB employee claimed a total of 264 miles in week 17 but was only paid for 147 miles in the July 2020 payroll. The employee uses a computerised timesheet/expenses form which is updated each month. The figure of 264 miles was entered on the expenses claim for week 17, and authorised, but the total from the previous week (147 miles) was inadvertently left on the form in the “for office use only” section; therefore, they were paid 147 miles rather than the correct figure of 264.</li> <li>• One Broads IDB employee claimed 188 miles in week 42 but had not received payment.</li> <li>• A WMA employee claimed 96 passenger miles in December 2020 for which they were not paid.</li> </ul> <p>The two underpayments and the two missed payments were discussed with the Finance &amp; Rating Manager who agreed to include them in the May 2021 payroll (as the April payroll had already been run).</p> <p>The Finance &amp; Rating Manager assured Internal Audit that additional processes have been put in place to increase the accuracy of the payroll processing. She is going to place all of the Finance team on a payroll course when available to increase their skill set.</p>		<b>Medium</b>		

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<p><u>Finding</u> One SHIDB employee did not complete a timesheet for weeks 41, 42 and 43 when they were on leave. It was established that other SHIDB staff do complete a timesheet when they are on leave; therefore, for consistency, all staff should complete a timesheet when they go on leave. It was agreed with the Finance &amp; Rating Manager that all staff at SHIDB should be required to complete a timesheet and have it authorised prior to them going on leave.</p> <p><u>Risk</u> Risk of staff being paid without submitting a timesheet.</p>	Employees should be required to submit a weekly timesheet when they are on annual leave. Staff should complete their timesheet and have it authorised prior to them going on leave.	<b>Low</b>	Agreed. We will ensure a timesheet is submitted and has been authorised by the appropriate manager for holidays taken prior to payment.	Finance and Rating Manager – 31 <sup>st</sup> May 2021
5.	<p><u>Finding</u> One SHIDB employee's timesheet for w/e 05/07/20 was authorised by the Foreman but not by the Operations Manager. Ordinarily, all SHIDB timesheets are authorised by both the Foreman and by the Operations Manager.</p> <p><u>Risk</u> Risk that timesheet/expenses claims are paid without being appropriately authorised.</p>	Finance Officers should ensure that all timesheets have been appropriately authorised, by the IDB's Operations Manager, prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.	<b>Medium</b>	Agreed. We will ensure that all timesheets are properly authorised prior to payment.	Finance and Rating Manager – 31 <sup>st</sup> May 2021

## Follow-up of Previous Report's Recommendations

**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	Follow-up of Agreed Action
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).</p> <p>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, 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>	The Financial Report for the year to date is presented at each Board meeting in January/February. This is evidenced from the Board Meetings page for each Board on the WMA website.

## Follow-up of Previous Report's Recommendations

**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	Follow-up of Agreed Action
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 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 apprised of the financial position of the IDB frequently enough.</p> <p><u>Risk</u> Risk that Board Members are not being apprised of the financial position of the Board frequently enough.</p>	<p>The Boards of East Suffolk and Pevensey &amp; 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.</p>	Medium	<p>I will put this to both Boards when they next meet, but doubt they will agree or consider it to be necessary.</p> <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>	<p>Chief Executive</p> <p>June 2020</p>	<p>Neither Board felt it was necessary to increase the number of Board meetings.</p>

## Follow-up of Previous Report's Recommendations

**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	Follow-up of Agreed Action
3.	<p><u>Finding</u> Each IDB aims to maintain their General Reserve at a level commensurate with their net expenditure. 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.	Medium	<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 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>	When the year-end Statutory Accounts are prepared, the General Reserve recommendation is met. This was evidenced by the 2019/20 Accounts which were approved by the King’s Lynn Board in May 2020.

## Follow-up of Previous Report's Recommendations

**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	Follow-up of Agreed Action
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.	Chief Executive  Next face-to-face meeting of the Boards.	The Rate Levies & Collection Policies have been reviewed and are due for review in December 2025.

## Follow-up of Previous Report's Recommendations

**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	Follow-up of Agreed Action
5.	<p><b>Finding</b> 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;</li> <li>• Timesheet signed by employee and by the appropriate officer.</li> </ul> <p>Four exceptions were identified (two underpayments and two timesheets not authorised).</p> <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.	Finance and Rating Manager  With immediate effect.	It is ensured that all timesheets are signed and authorised by the appropriate manager prior to making payment.

## Follow-up of Previous Report's Recommendations

**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	Follow-up of Agreed Action
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 appraised 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 appraised of the level of assets and investments held by the Board.</p>	Board Members should be kept fully appraised 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.	Finance and Rating Manager  December 2020, January and February 2021.	The Financial Report for the year to date is presented at each Board meeting in January/February. This is evidenced from the Board Meetings page for each Board on the WMA website.



## 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  
2020 - 2021**

**INTERNAL AUDIT  
TERMS OF REFERENCE**

## **1. INTRODUCTION**

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- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2020 – 2021.
- 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 (IDBs):
- 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 2020-21 for each of the IDBs.

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

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- 2.1 The work of the Internal Auditor will be guided by the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide (March 2020).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2020-21, 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 The previous year's audit reviewed the same internal control objectives as stated above.
- 2.4 The agreed actions arising from recommendations made in last year's audit will be followed up to confirm their implementation 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.
- 2.6 The audit will also examine the impact of Covid-19 on the governance of the WMA.

### 3. TASKS

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3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2019-20 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 2020-21 for each of the IDBs.

### 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:

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for 2019-20.	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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	Signature	Date
Phil Camamile Chief Executive, Water Management Alliance	.....	.....
Kathy Woodward Shared Internal Audit Manager, Borough Council of King's Lynn & West Norfolk	.....	.....

## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

WENTBROADS (2006) IDB

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

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

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

17/05/2021

and recorded as minute reference:

38/21/01

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

SIGNATURE REQUIRED

P. Camarillo

SIGNATURE REQUIRED

ENTER <https://www.wlma.org.uk/broads-idb/home/> ADDRESS



# Annual Internal Audit Report 2020/21

ENTER **ENT BROADS (2006) IDB** AUTHORITY

ENTER **https://www.wlma.org.uk/broads-idb/home/** ADDRESS

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
<b>A.</b> Appropriate accounting records have been properly kept throughout the financial year.	✓		
<b>B.</b> This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
<b>C.</b> This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
<b>D.</b> The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
<b>E.</b> Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
<b>F.</b> Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.	✓		
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year.	✓		
<b>J.</b> Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
<b>K.</b> If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			
<b>L.</b> If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
<b>M.</b> The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
<b>N.</b> The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

06/04/2021 07/04/2021 13/04/2021

Name of person who carried out the internal audit

Kathy Woodward INTERNAL AUDITOR

Signature of person who carried out the internal audit

K Woodward

Date

20/04/2021

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

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



## Section 2 – Accounting Statements 2020/21 for

### ENT BROADS (2006) IDB

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	1,475,851	1,088,569	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	948,702	968,615	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	1,840,447	1,876,990	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	917,055	1,028,310	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	2,259,376	1,692,506	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,088,569	1,213,358	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	1,003,791	1,167,421	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	773,347	995,856	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

S. JERREY REQUIRED

Date

07.5.2021

I confirm that these Accounting Statements were approved by this authority on this date:

17/05/2021

as recorded in minute reference:

38/21/02

Signed by Chairman of the meeting where the Accounting Statements were approved

RAG REQUIRED



### Section 3 – External Auditor Report and Certificate 2020/21

In respect of **BROADS (2006) INTERNAL DRAINAGE BOARD – DB0013**

#### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

#### 2 External auditor report 2020/21

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

NONE

#### 3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

25/09/2021

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))

## FRS102 as at 31 March 2021 - Results Schedule

Employer : Broads IDB

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 14 April 2021

Date report prepared : 16 April 2021

### Summary information from this schedule:

#### (a) Balance sheet

	31 March 2020	31 March 2021
	£(000)	£(000)
Assets	769	1,086
Obligations	1,031	1,751
<b>Net asset / (liability)</b>	<b>(262)</b>	<b>(665)</b>

#### (b) Profit & Loss account for the period ending 31 March 2021

	£(000)
Service cost	
Current Service Cost	(146)
Past Service Cost (including curtailments)	-
Effect of settlements	-
<b>Total Service Cost</b>	<b>(146)</b>

	£(000)
<b>Total net interest</b>	<b>(7)</b>
<b>Total defined benefit cost recognized in Profit or (loss)</b>	<b>(153)</b>

Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

**(c) Key elements**

Has the employer instructed bespoke assumptions?	N
Bulk transfer(s) included?	N
Unfunded Pensioner included?	N

To help with your year-end reporting, you can request a summary paper explaining the key movements on your specific numbers to aid understanding of the figures, help with audit questions and assist with presentations to committee members / directors on your results. If you have already requested a summary paper, this will be issued alongside this results schedule. We anticipate an increase in audit queries this year, including discussions around treatment of recent and pending legal cases. In general, it should be quicker and more cost effective to arrange a three way call with your auditor to answer any questions they have beyond those already answered in the accompanying covering report. Please contact your regular LGPS Fund contact to request a summary paper or for any other assistance with your results.

Asset returns - The figure on page 3 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 2020 to 28 February 2021 and an estimate Fund return of 1.9% for the month to 31 March 2021.

**(d) General Information for auditor and Employer**

The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2021 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.

**If there are any queries on the approach taken to derive the figures in the Results Schedule please first consider the accompanying report as it will often answer these. In particular, see the sections on recent court cases (such as the Lloyds' judgement on GMP, McCloud, Goodwin etc) and other key topics which will detail the approach taken to allow for these issues or otherwise.**

Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2021 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2022
5. Sensitivity analysis

## 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	49
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 2020 to 31 March 2021	£452,000

### LGPS early retirements

New Early Retirements 1 April 2020 to 31 March 2021	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2020 to 31 March 2021	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 2021 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 2020 to 28 February 2021	20.1%
<b>Total Returns from 1 April 2020 to 31 March 2021</b>	<b>22.4%</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 2021.

Period Ended	31 Mar 2021	31 Mar 2020
Equities	50%	48%
Bonds	35%	36%
Property	12%	14%
Cash	3%	2%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2021 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2021	31 Mar 2020
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.80%	1.80%
Salary Increase Rate	3.50%	2.50%
Discount Rate	2.05%	2.30%

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 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	21.9 years	24.3 years
Future Pensioners*	23.2 years	26.2 years

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

### Historic mortality

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

Prospective Pensioners	Pensioners
CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement of 1.25% p.a.	CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement 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 2021

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2021

Period ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	769		769
Present value of funded liabilities		1,031	(1,031)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2020</b>	<b>769</b>	<b>1,031</b>	<b>(262)</b>
Service cost			
Current service cost*		146	(146)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>146</b>	<b>(146)</b>
Net interest			
Interest income on plan assets	19		19
Interest cost on defined benefit obligation		26	(26)
<b>Total net interest</b>	<b>19</b>	<b>26</b>	<b>(7)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>19</b>	<b>172</b>	<b>(153)</b>
Cashflows			
Participants' contributions	30	30	-
Employer contributions	104		104
Estimated benefits paid	(3)	(3)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>919</b>	<b>1,230</b>	<b>(311)</b>
Remeasurements			
Changes in financial assumptions		515	(515)
Changes in demographic assumptions		19	(19)
Other experience	-	(13)	13
Return on assets excluding amounts included in net interest	167		167
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>167</b>	<b>521</b>	<b>(354)</b>
Fair value of plan assets	1,086		1,086
Present value of funded liabilities		1,751	(1,751)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2021</b>	<b>1,086</b>	<b>1,751</b>	<b>(665)</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 £1,409,000, £342,000 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2021.

\* The current service cost includes an allowance for administration expenses of 0.6% 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 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	699		699
Present value of liabilities		1,046	(1,046)
<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		(121)	121
Changes in demographic assumptions		(33)	33
Other experience	-	(67)	67
Return on assets excluding amounts included in net interest	(55)		(55)
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(55)</b>	<b>(221)</b>	<b>166</b>
Fair value of plan assets	769		769
Present value of funded liabilities		1,031	(1,031)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2020</b>	<b>769</b>	<b>1,031</b>	<b>(262)</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 2022

Analysis of projected amount to be charged to operating profit for the period to 31 March 2022

Period Ended 31 March 2022	Assets	Obligations	Net (liability)/asset	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		234	(234)	(51.7%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>234</b>	<b>(234)</b>	<b>(51.7%)</b>
Interest income on plan assets	24		24	5.3%
Interest cost on defined benefit obligation		39	(39)	(8.6%)
<b>Total Net Interest Cost</b>	<b>24</b>	<b>39</b>	<b>(15)</b>	<b>(3.3%)</b>
<b>Total Included in Profit and Loss</b>	<b>24</b>	<b>273</b>	<b>(249)</b>	<b>(55.0%)</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 £452,000.

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 2022 will be approximately £106,000.

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 2022 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 2021:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	268
0.5% increase in the Salary Increase Rate	0%	9
0.5% increase in the Pension Increase Rate (CPI)	15%	255

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 2021 - Results Schedule

Employer : Kings Lynn (WMA)

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 14 April 2021

Date report prepared : 16 April 2021

### Summary information from this schedule:

#### (a) Balance sheet

	31 March 2020	31 March 2021
	£(000)	£(000)
Assets	3,806	5,144
Obligations	6,594	10,326
<b>Net asset / (liability)</b>	<b>(2,788)</b>	<b>(5,182)</b>

#### (b) Profit & Loss account for the period ending 31 March 2021

	£(000)
Service cost	
Current Service Cost	(472)
Past Service Cost (including curtailments)	-
Effect of settlements	-
<b>Total Service Cost</b>	<b>(472)</b>

	£(000)
<b>Total net interest</b>	<b>(66)</b>
<b>Total defined benefit cost recognized in Profit or (loss)</b>	<b>(538)</b>

Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

**(c) Key elements**

Key elements	
Has the employer instructed bespoke assumptions?	N
Bulk transfer(s) included?	N
Unfunded Pensioner included?	N

To help with your year-end reporting, you can request a summary paper explaining the key movements on your specific numbers to aid understanding of the figures, help with audit questions and assist with presentations to committee members / directors on your results. If you have already requested a summary paper, this will be issued alongside this results schedule. We anticipate an increase in audit queries this year, including discussions around treatment of recent and pending legal cases. In general, it should be quicker and more cost effective to arrange a three way call with your auditor to answer any questions they have beyond those already answered in the accompanying covering report. Please contact your regular LGPS Fund contact to request a summary paper or for any other assistance with your results.

Asset returns - The figure on page 3 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 2020 to 28 February 2021 and an estimate Fund return of 1.9% for the month to 31 March 2021.

**(d) General Information for auditor and Employer**

The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2021 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.

**If there are any queries on the approach taken to derive the figures in the Results Schedule please first consider the accompanying report as it will often answer these. In particular, see the sections on recent court cases (such as the Lloyds' judgement on GMP, McCloud, Goodwin etc) and other key topics which will detail the approach taken to allow for these issues or otherwise.**

Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2021 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2022
5. Sensitivity analysis

## 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 2020 to 31 March 2021	£1,497,000

### LGPS early retirements

New Early Retirements 1 April 2020 to 31 March 2021	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2020 to 31 March 2021	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 2021 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 2020 to 28 February 2021	20.1%
<b>Total Returns from 1 April 2020 to 31 March 2021</b>	<b>22.4%</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 2021.

Period Ended	31 Mar 2021	31 Mar 2020
Equities	50%	48%
Bonds	35%	36%
Property	12%	14%
Cash	3%	2%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2021 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2021	31 Mar 2020
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.80%	1.80%
Salary Increase Rate	3.50%	2.50%
Discount Rate	2.05%	2.30%

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 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	21.9 years	24.3 years
Future Pensioners*	23.2 years	26.2 years

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

### Historic mortality

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

Prospective Pensioners	Pensioners
CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement of 1.25% p.a.	CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement 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 2021

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2021

Period ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	3,806		3,806
Present value of funded liabilities		6,594	(6,594)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2020</b>	<b>3,806</b>	<b>6,594</b>	<b>(2,788)</b>
Service cost			
Current service cost*		472	(472)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>472</b>	<b>(472)</b>
Net interest			
Interest income on plan assets	92		92
Interest cost on defined benefit obligation		158	(158)
<b>Total net interest</b>	<b>92</b>	<b>158</b>	<b>(66)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>92</b>	<b>630</b>	<b>(538)</b>
Cashflows			
Participants' contributions	122	122	-
Employer contributions	344		344
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>4,337</b>	<b>7,319</b>	<b>(2,982)</b>
Remeasurements			
Changes in financial assumptions		2,937	(2,937)
Changes in demographic assumptions		122	(122)
Other experience	-	(52)	52
Return on assets excluding amounts included in net interest	807		807
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>807</b>	<b>3,007</b>	<b>(2,200)</b>
Fair value of plan assets	5,144		5,144
Present value of funded liabilities		10,326	(10,326)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2021</b>	<b>5,144</b>	<b>10,326</b>	<b>(5,182)</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 £8,979,000, £879,000 and £468,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2021.

\* The current service cost includes an allowance for administration expenses of 0.6% 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 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 liabilities		5,636	(5,636)
<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		(571)	571
Changes in demographic assumptions		(204)	204
Other experience	-	969	(969)
Return on assets excluding amounts included in net interest	205		205
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>205</b>	<b>194</b>	<b>11</b>
Fair value of plan assets	3,806		3,806
Present value of funded liabilities		6,594	(6,594)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2020</b>	<b>3,806</b>	<b>6,594</b>	<b>(2,788)</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 2022

Analysis of projected amount to be charged to operating profit for the period to 31 March 2022

Period Ended 31 March 2022	Assets	Obligations	Net (liability)/asset	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		772	(772)	(51.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>772</b>	<b>(772)</b>	<b>(51.6%)</b>
Interest income on plan assets	110		110	7.3%
Interest cost on defined benefit obligation		221	(221)	(14.8%)
<b>Total Net Interest Cost</b>	<b>110</b>	<b>221</b>	<b>(111)</b>	<b>(7.5%)</b>
<b>Total Included in Profit and Loss</b>	<b>110</b>	<b>993</b>	<b>(883)</b>	<b>(59.1%)</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 £1,497,000.

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 2022 will be approximately £352,000.

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 2022 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 2021:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	1,518
0.5% increase in the Salary Increase Rate	3%	325
0.5% increase in the Pension Increase Rate (CPI)	11%	1,150

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 2021

**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 2021 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 £.

<b>BROADS (2006)</b>	ENTER INTERNAL DRAINAGE BOARD NAME HERE	Internal Drainage Board
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## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2021- 22

*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 2021-22 (forecast)	
Name of local authority	2021-22 forecast £
1. BROADLAND DISTRICT COUNCIL	176,246
2. GREAT YARMOUTH BOROUGH COUNCIL	199,322
3. NORTH NORFOLK DISTRICT COUNCIL	310,623
4. SOUTH NORFOLK DISTRICT COUNCIL	2,748
5.	
6.	
7.	
8.	
<b>Total</b>	<b>688,939</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2021

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 2021 £
<b>INCOME</b>		
1. Drainage Rates		293,182
2. Special Levies		675,433
3. Higher Land Water Contributions from the Environment Agency		221,097
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		450,114
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		386,822
9. Interest and Investment Income		2,836
10. Rents and Acknowledgements		586
11. Other Income		203,294
<b>Total income</b>		<b>2,233,364</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		5,233
13. Total precept to the Environment Agency		175,147
14. Watercourse maintenance		178,191
15. Pumping Stations, Sluices and Water level control structures		259,775
16. Administration		176,152
17. PSCAs		0
18. Rechargeable Works		379,846
19. Finance Charges		0
20. SSSIs		1,231,245
21. IDB Biodiversity and conservation (other than item 20 expenditure)		12,286
22. Other Expenditure		45,043
<b>Total expenditure</b>		<b>2,462,918</b>

<b>EXCEPTIONAL ITEMS</b>		
23. Profits/(losses) arising from the disposal of fixed assets		35,987
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>(193,567)</b>
24. Developers Funds income not applied in year		77,160
25. Grant income not applied in year		774,688

## 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

[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)?.....

09/08/2021

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.	19
Number of appointed members on the board at year end.	19
Mean average number of elected members in attendance at each board meeting over the last financial year.	14
Mean average number of appointed members in attendance at each board meeting over the last financial year.	12

Have you held elections within the last three years?.....Yes  No  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?	3
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
- Newsletters
- Web site
- Meetings
- Shows/events (including open days/inspections)
- Consultations
- Notices

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

## 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

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**BROADS (2006)** ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

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

Signature

*Phil Camamile*

Date

30/09/2021

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

**BOARD MEMBERSHIP AS AT 31 MARCH 2021**

<b>NAME</b>	<b>MEETINGS</b>	<b>ATTENDED</b>	<b>ATTENDANCE %</b>
<b>ELECTED MEMBERS</b>			
Alston H J	4	4	100
Baugh L E **	4	4	100
Bielby C (wef Jan 21)	1	1	100
Burton J	4	2	50
Buxton R *	4	4	100
Cator T (wef Jan 20)	4	0	0
Chapman J W	4	2	50
Daniels S G **	4	4	100
Gay G D	4	4	100
Harris M	4	4	100
Jones M (wef Oct 19)	4	1	25
Robinson I	4	2	50
Roll D	4	0	0
Sharman F	4	3	75
Smart M	4	4	100
Strudwick T P	4	3	75
Tallowin J G	4	4	100
Wharton E	4	4	100
Wright S D	4	4	100
<b>Total</b>	<b>73</b>	<b>54</b>	<b>74%</b>

**APPOINTED MEMBERS**

**Broadland DC**

Brennan N (wef Aug 20)	3	3	100
Copplestone J K Mrs	4	4	100
Grattan R Ms (wef Aug 19)	4	0	0
Kelly K S (wef Aug 19)	4	3	75
Nurden G	4	4	100
Thomas J (until June 20)	1	1	100

**Great Yarmouth BC**

Bird M	4	1	25
Fairhead M Ms	4	3	75
Freeman G (wef Aug 19)	4	1	25
Galer N	4	4	100
Lawn B	4	0	0
Mogford L (wef Aug 19)	4	3	75

<b>NAME</b>	<b>MEETINGS</b>	<b>ATTENDED</b>	<b>ATTENDANCE %</b>
<b>North Norfolk DC</b>			
Blathwayt H (wef Oct 19)	4	4	100
Bütikofer P (wef Oct 19)	4	4	100
Fitch-Tillet A M Mrs	4	2	50
Grove-Jones P Mrs	4	2	50
Millership M Mrs (wef Aug 19)	4	1	25
Shires L Miss (wef Oct 19)	4	3	75
Toye J (wef Oct 19)	4	2	50
Varley A (wef Oct 19)	4	3	75
<b>Total</b>	<b>76</b>	<b>48</b>	<b>63%</b>

\* Chairman    \*\* Vice-Chairman

Elected Average Attendance (excluding vacancies)	74%
Appointed Average Attendance (excluding vacancies)	63%

