



Broads
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2022**

Pierpoint House
28 Horsleys Fields
Kings Lynn
Norfolk
PE30 5DD

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 2022. 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: 3-5 years
 Excavators and Tractors: 5-7 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 23.5% on employees pensionable pay into the pension fund for 2021/22.
- (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 2022 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 2022.

7 TAXATION

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

8 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

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

9 INCOME RECOGNITION

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

10 FINANCE LEASES

NOTE ACCOUNTING POLICIES

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

11 RESERVES

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

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

This policy is reviewed by the Board every five years.

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

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| Notes | Income and Expenditure Account | Y-T-D Budget £ | Y-T-D Actual £ | Y-T-D Variance £ | Annual Budget £ | Projected Out-Turn £ | Projected Variance £ |
|-------|---|----------------------|----------------------|------------------------|-----------------------|----------------------------|----------------------------|
| | <u>Income:</u> | | | | | | |
| | Occupiers Drainage Rates | 299,044 | 299,044 | 0 | 299,044 | 299,044 | 0 |
| 1 | Special Levies issued by the Board | 688,939 | 688,939 | 0 | 688,939 | 688,939 | 0 |
| | Grants Applied | 1,316,061 | 197,430 | -1,118,631 | 1,316,061 | 197,430 | -1,118,631 |
| | Rental Income | 0 | 294 | 294 | 0 | 294 | 294 |
| 2 | Highland Water Contributions | 196,226 | 265,286 | 69,060 | 196,226 | 265,286 | 69,060 |
| 3 | Income from Rechargeable Works | 1,000 | 434,379 | 433,379 | 1,000 | 434,379 | 433,379 |
| | Development Contributions | 0 | 15,762 | 15,762 | 0 | 15,762 | 15,762 |
| | Investment Interest | 7,000 | 731 | -6,269 | 7,000 | 731 | -6,269 |
| 4 | Other Income | 246,322 | 261,980 | 15,658 | 246,322 | 261,980 | 15,658 |
| | Total Income | £2,754,592 | £2,163,845 | -£590,747 | £2,754,592 | £2,163,845 | -£590,747 |
| | <u>Less Expenditure:</u> | | | | | | |
| 6 | Capital Works | 1,316,061 | 212,366 | 1,103,695 | 1,316,061 | 212,366 | 1,103,695 |
| 7 | Environment Agency Precept | 178,650 | 178,650 | 0 | 178,650 | 178,650 | 0 |
| 8 | Maintenance Works | 1,138,668 | 1,315,077 | -176,409 | 1,138,668 | 1,315,077 | -176,409 |
| 9 | Administration Charges | 203,697 | 196,579 | 7,118 | 203,697 | 196,579 | 7,118 |
| 3 | Cost of Rechargeable Works | 0 | 431,710 | -431,710 | 0 | 431,710 | -431,710 |
| 5 | Net Deficit/(Surplus) on Operating Accounts | 0 | 174,295 | -174,295 | 0 | 174,295 | -174,295 |
| | Total Expenditure | £2,837,076 | £2,508,676 | £328,399 | £2,837,076 | £2,508,676 | £328,399 |
| | Profit/(Loss) on disposal of Fixed Assets | £0 | £62,020 | £62,020 | £0 | £62,020 | £62,020 |
| 10 | Net Surplus/(Deficit) | -£82,484 | -£282,811 | -£200,327 | -£82,484 | -£282,811 | -£200,327 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| Notes | Balance Sheet as at 31-3-2022 | Opening Balance £ | Movement This Year £ | Closing Balance £ |
|-------|---------------------------------------|-------------------------|----------------------------|-------------------------|
| 11 | Fixed Assets: | | | |
| | Land and Buildings | 318,902 | -28,233 | 290,669 |
| | Plant and Equipment | 676,954 | -174,148 | 502,806 |
| | Pumping Stations | 0 | 0 | 0 |
| | Shared Consortium Assets | 0 | 0 | 0 |
| | | 995,856 | -202,381 | 793,475 |
| | Current Assets: | | | |
| 12 | Bank Account | 417,421 | 493,338 | 910,759 |
| | Stock | 6,533 | 1,774 | 8,307 |
| 13 | Trade Debtors | 104,171 | -34,885 | 69,286 |
| 19 | Grant Due | 0 | 0 | 0 |
| 14 | Work in Progress | 3,410 | 2,704 | 6,114 |
| 15 | Term Deposits | 750,000 | 250,000 | 1,000,000 |
| 16,17 | Drainage Rates and Special Levies Due | -1,373 | 1,403 | 30 |
| 18 | Prepayments | 0 | 0 | 0 |
| | Prepayments to WMA | 852 | 20,646 | 21,498 |
| | Accrued Interest | 0 | 0 | 0 |
| | VAT Due | 40,965 | -24,089 | 16,876 |
| | | 1,321,978 | 710,891 | 2,032,870 |
| | Less Current Liabilities: | | | |
| | Trade Creditors | 32,209 | 10,220 | 42,428 |
| | Accruals | 56,816 | 67,312 | 124,128 |
| | Payroll Controls | 84 | -84 | 0 |
| | Debtors paid in advance | 19,512 | -6,100 | 13,413 |
| 20 | Loans due in less than one year | 0 | 0 | 0 |
| | | 108,621 | 71,348 | 179,968 |
| | Net Current Assets | 1,213,358 | 639,544 | 1,852,901 |
| | Less Long Term Liabilities: | | | |
| 28 | Net Pension Liability/(Asset) | 665,000 | -141,000 | 524,000 |
| 20 | Loans due in more than one year | 0 | 0 | 0 |
| | | 665,000 | -141,000 | 524,000 |
| | Net Assets | £1,544,214 | £578,163 | £2,122,377 |
| 21 | Reserves: | | | |
| | Earmarked | | | |
| 19. | Grants Reserve | 774,688 | 719,974 | 1,494,662 |
| 22 | General Reserve | 931,749 | -298,573 | 633,176 |
| 23 | Development Reserve | 77,160 | 15,762 | 92,922 |
| | Plant Reserve | 305,827 | 0 | 305,827 |
| 24 | Capital Works Reserve | 77,600 | 0 | 77,600 |
| | | 2,167,025 | 437,163 | 2,604,188 |
| | Non-Distributable | | | |
| 25 | Revaluation Reserve | 42,189 | 0 | 42,189 |
| 26 | Pension Reserve | -665,000 | 141,000 | -524,000 |
| | | -622,811 | 141,000 | -481,811 |
| | Total Reserves | £1,544,214 | £578,163 | £2,122,377 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

Note Notes to the Accounts

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

| | Y-T-D Budget | Y-T-D Actual |
|--------------------------------|---------------------|---------------------|
| Broadland District Council | 176,246 | 176,246 |
| Great Yarmouth Borough Council | 199,322 | 199,322 |
| North Norfolk District Council | 310,623 | 310,623 |
| South Norfolk District Council | 2,748 | 2,748 |
| | 688,939 | 688,939 |

- 2 The Highland Water Claim for 2021/22 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 £2,669 has been made on Rechargeable Works.

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

| | Y-T-D Budget | Y-T-D Actual |
|-----------------------------|---------------------|---------------------|
| 4803 Shared Income from WMA | 246,322 | 261,259 |
| 4800 Sundry Income | 6,500 | 646 |
| 4802 Summons Costs | 500 | 75 |
| | 253,322 | 261,980 |

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

| | Y-T-D Budget | Y-T-D Actual |
|---------------------------------|---------------------|---------------------|
| Labour Operations Account | 0 | 132,117 |
| Mobile Plant Operations Account | 0 | 42,178 |
| | 0 | 174,295 |

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. A large proportion of the Labour Operations account deficit is due to the redundancy of the Operations Manager. All labour and plant hourly charge out rates have been reviewed, and the Area Manager, Operations Manager and Finance and Rating Manager will continue to monitor these over the next twelve months.

- 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 2021/22 is payable to the EA on 31 May and the other half is payable to them on 30 November.

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

| | Y-T-D Budget | Y-T-D |
|-------------------------------------|---------------------|------------------|
| Labour Charges | 380,000 | 401,904 |
| Pump Attendance | 13,500 | 15,123 |
| Plant Charges | 100,513 | 126,967 |
| Insurance | 28,000 | 30,922 |
| Out-sourced repairs and maintenance | 63,000 | 104,016 |
| Materials | 0 | 1,688 |
| Electricity | 150,000 | 229,199 |
| Telemetry | 2,000 | 2,432 |
| Professional Fees | 0 | -24 |
| Depreciation | 0 | 0 |
| Direct Works | 737,013 | 912,226 |
| 5400 Technical Support Staff Costs | 332,233 | 338,311 |
| 5450 Other Technical Support Costs | 55,756 | 50,860 |
| 5500 Biodiversity Action Plan Costs | 13,667 | 13,680 |
| 5600 Development Expenditure | 0 | 0 |
| Maintenance Works | 1,138,668 | 1,315,077 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

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:

| | Y-T-D Budget | Y-T-D Actual |
|--|---------------------|---------------------|
| 6000 Administration Staff Costs | 144,068 | 138,087 |
| 6001 Other Administration Costs | 55,629 | 54,663 |
| 6200 Drainage Rates AV Increases/(Decreases) | 0 | 27 |
| 6100 Kettlewell House Depreciation | 1,000 | 1,029 |
| 6400 Sundry Expenses | 100 | 384 |
| 6500 Settlement Discount | 2,900 | 2,389 |
| | 203,697 | 196,579 |

9(ii). **Consortium Charges**

Expenses

| | | |
|--------------------------------------|---------|---------|
| Technical Support Staff (note 8) | 332,233 | 338,311 |
| Other Technical Support (note 8) | 55,756 | 50,860 |
| Administration Staff Costs (note 9i) | 144,068 | 138,087 |
| Other Administration Costs (Note 9i) | 55,629 | 54,663 |

| | | |
|-------------------------------------|----------|----------|
| Shared Income from the WMA (note 4) | -246,322 | -261,259 |
|-------------------------------------|----------|----------|

Net Consortium Charge

| | |
|----------------|----------------|
| 341,363 | 320,661 |
|----------------|----------------|

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

| | Budget |
|---------------------|----------------|
| Development Reserve | 0 |
| Plant Reserve | 0 |
| General Reserve | -82,484 |
| | -82,484 |

- 11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2021/22, which can be made available to members on request. Summarised movements are as follows:

| | Land and Buildings | Plant and Equipment | Pumping Stations | Total |
|--|---------------------------|----------------------------|-------------------------|------------------|
| Cost | | | | |
| Opening Balance as at 1-4-2021 | 422,699 | 1,182,812 | 412,722 | 2,018,233 |
| (+) Additions | 0 | 5,100 | 0 | 5,100 |
| (-) Disposals | 0 | -202,147 | 0 | -202,147 |
| Closing Balance as at 31-3-2022 | 422,699 | 985,765 | 412,722 | 1,821,186 |
| Depreciation | | | | |
| Opening Balance as at 1-4-2021 | 103,797 | 505,858 | 412,722 | 1,022,377 |
| (+) Depreciation Charge for year | 28,233 | 176,567 | 0 | 204,800 |
| (-) Accumulated depreciation written out on disposal | 0 | -199,467 | 0 | -199,467 |
| Closing Balance as at 31-3-2022 | 132,031 | 482,958 | 412,722 | 1,027,711 |
| Net Book Value as at 31-03-2021 | 318,902 | 676,954 | 0 | 995,856 |
| Net Book Value as at 31-3-2022 | 290,669 | 502,806 | 0 | 793,475 |

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 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

Note Notes to the Accounts

- 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:

| | 2020/21 | 2021/22 |
|---|----------------|----------------|
| Opening Balance as at 1-4-2021 b/fwd | 253,791 | 417,421 |
| (+) Receipts | 4,505,276 | 3,218,364 |
| (-) Payments | -4,341,646 | -2,725,026 |
| (=) Closing Balance as at 31-3-2022 c/fwd | 417,421 | 910,759 |
| Balance on Statement as at 31-3-2022 | 410,012 | 934,115 |
| Less: Unpresented Payments | -12,590 | -25,097 |
| Add: Unpresented Receipts | 20,000 | 1,740 |
| Closing Balance as at 31-3-2022 c/fwd | 417,421 | 910,759 |

- 13 Aged Debtor profile is currently as follows:

| Debt period | Amount | Number of Debtors |
|----------------------------|---------------|----------------------------|
| <=30 days | 69,286 | 9 |
| >30 days and <=60 days | 0 | 0 |
| >60 days and <=90 days | 0 | 0 |
| >90 days | 0 | 0 |
| Total Trade Debtors | 69,286 | 9 |
| >90 days | Amount | Inv.Date Originator |
| | 0 | |
| | 0 | |

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

| | | Estimated Completion | Originator |
|----------------|--------------|-----------------------------|---------------------------|
| RHALV003 | 3,235 | Ongoing | Project Delivery Engineer |
| RWH001 | 269 | Ongoing | Operations Manager |
| Anglia Farmers | 54 | 30.04.2022 | Finance |
| RWHA001 | 2,557 | 30.04.2022 | Area Manager |
| | 6,114 | | |

- 15 Term Deposits are currently as follows:

| Financial Institution | Capital | Investment Date | Maturity Date | Interest Rate |
|------------------------------------|------------------|------------------------|----------------------|----------------------|
| Vernon Building Society | 250,000 | 30/09/2021 | 15/04/2022 | 0.115% |
| West Bromwich Building Society | 250,000 | 07/01/2022 | 06/05/2022 | 0.18% |
| National Counties Building Society | 250,000 | 07/01/2022 | 07/07/2022 | 0.35% |
| National Counties Building Society | 250,000 | 28/01/2022 | 28/07/2022 | 0.42% |
| | 1,000,000 | | | |

- 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 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

Note Notes to the Accounts

- 17 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 10 Ratepayers that have not paid their drainage rates for 2021/22, as compared to 2 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

| | 2020/21 | 2021/22 |
|-------------------------------|----------------|----------------|
| Arrears b/fwd | -2,360 | -1,373 |
| Drainage Ratepayers | 293,182 | 299,038 |
| Special Levies for the year | 675,433 | 688,939 |
| Payments Received | -965,345 | -992,122 |
| Annual Value Decrease | -2,230 | -1,333 |
| Annual Value Increase | 1,324 | 1,186 |
| New Assessments | 905 | 147 |
| Irrecoverables and write offs | -42 | -11 |
| Summons Collection Costs | 0 | 75 |
| Settlement Discount | -2,265 | -2,389 |
| Returned Amount | 0 | 7,687 |
| Paid Refund | 0 | 186 |
| Sundry adjustments | 23 | 0 |
| Arrears c/fwd | -1,373 | 30 |

- 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:

| | 2020/21 | 2021/22 |
|--|----------------|------------------|
| SCH02: Hickling Broad - Stubb Road (100%) | 77 | 77 |
| SCH04: Upton WLMP (100%) | 1 | 0 |
| SCH05: Calthorpe Broad (100%) | 403 | 403 |
| SCH10: Halvergate Marshes WLMA (100%) | 5,806 | 5,806 |
| SCH19: Damgate Marshes (100%) | 69 | 69 |
| SCH65: Halvergate Marshes Water Level Management Plan | 0 | 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 | 0 | 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 | 12,001 | 12,001 |
| SCH70: Tunstall PS Bypass FCERM7 Study | 40,000 | 28,194 |
| SCH71: Broads Culvert Surveys | 18,055 | 18,055 |
| SCH72: Horsey Boat Dyke Culvert | 975 | 0 |
| SCH73: Muckfleet Bank Improvements | 226,500 | 173,008 |
| SCH74: Martham Boat Dyke Culvert Study | 31,193 | 31,193 |
| SCH75: Martham Boat Dyke Culvert Replacement | 6,555 | 4,927 |
| SCH76: Upper Thurne Integrated Drainage Improvements Study | 0 | 0 |
| SCH77: River Yare Water Level Management Improvements | 349,610 | 336,686 |
| SCH78: River Restoration Officer | 0 | 15,595 |
| SCH79: River Bure FCERM7 Study | 0 | 438,449 |
| SCH80: Upper Thurne Integrated Improvement Works | 0 | 346,754 |
| | 774,688 | 1,494,662 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

Note Notes to the Accounts

| | £ |
|--------------------------------------|------------------|
| Grant Reserve as at 1-4-2021 b/fwd | 774,688 |
| Add Grants Received | 917,404 |
| Less Grant Applied | -197,430 |
| Grant Reserve as at 31-3-2022 | 1,494,662 |

20 There are currently no outstanding Public Works Loans.

21 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 18 January 2021. This policy is available for viewing on the Board's website.

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

| | 2020/21 | 2021/22 |
|--|----------------|----------------|
| Opening Balance, as at 1-4-2021 b/fwd | 1,125,316 | 931,749 |
| Net Surplus/(Deficit) for the year | -193,567 | -282,811 |
| Net transfer (to)/from Development Reserve | 0 | -15,762 |
| Net transfer (to)/from Capital Works Reserve | 0 | 0 |
| Revaluation Reserve adjustment | 0 | 0 |
| Closing Balance, as at 31-3-2022 c/fwd | 931,749 | 633,176 |

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:

| | 2020/21 | Tfr from Gen. Reserve | Tfr to Gen. Reserve | 2021/22 |
|---|---------------|--------------------------|------------------------|---------------|
| Muckfleet and South Flegg (Former Sub District) | 72,702 | 0 | 0 | 72,702 |
| Middle Bure (Former Sub District) | 4,458 | 0 | 0 | 4,458 |
| Chapelfield | 0 | 427 | 0 | 427 |
| Ashtree | 0 | 12,474 | 0 | 12,474 |
| Caister Village | 0 | 2,861 | 0 | 2,861 |
| | 77,160 | 15,762 | 0 | 92,922 |

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:

| | 2020/21 | Tfr from Gen. Reserve | Tfr to Gen. Reserve | 2021/22 |
|--|---------------|--------------------------|------------------------|---------------|
| SCH27: Ludham Bridge Pumping Station Refurbishment | 5,100 | 0.00 | 0 | 5,100 |
| SCH60: Tunstall Pump Replacement (Emergency Works) | 6,000 | 0.00 | 0 | 6,000 |
| SCH32: Eastfield Weedscreen | 6,500 | 0.00 | 0 | 6,500 |
| Pumping Station Works | 30,000 | 0.00 | 0 | 30,000 |
| Stokesby Main Drain Reprofiling | 20,000 | 0.00 | 0 | 20,000 |
| Wayford Mill Drain Bund | 6,000 | 0.00 | 0 | 6,000 |
| Ludham Bridge Boatyard - Making good old Pumping Station | 4,000 | 0.00 | 0 | 4,000 |
| | 77,600 | 0.00 | 0 | 77,600 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

Note Notes to the Accounts

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

| | |
|--|----------------|
| | <u>2021/22</u> |
| Opening Balance, as at 1-4-2021 b/fwd | 42,189 |
| Less: | |
| Pumping Station Depreciation | <u>0</u> |
| Closing Balance, as at 31-3-2022 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 2022.

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 £4,272,000 as at 31 March 2022 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 24 January 2022.

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 £296,191.36 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 £6,300.00 from the Board for pump attendant duties and general maintenance, Mr Wharton received £900.00 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 2021.
- (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 Chairman's Allowance for the period 01.04.21-31.03.22.
- (v) The Board has paid Ben Goose (BJ Goose Digger Hire Ltd) £5,186.40 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 £1,342.19 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 2021 to July 2022. 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.
- (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 31-3-2022.

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2021

To: 31 March 2022

Period To:

Year Ended:

12

31 March 2022

| Our ID | Capital Works | EA Ref. | GiA Level % | Actual 2019/20 | Actual 2020/21 | Actual 2021/22 | Annual Estimate 2021/22 £ | Variance (2021/22) £ | Cumulative Cost C/Fwd £ | Approved Cost £ | Variance (adverse)/ favourable £ | Grant Receivable £ | Grant Received B/Fwd | Grant Received 2021/22 | Grant Received C/Fwd £ | Grant Due/ (Unapplied) £ | Grant Applied |
|------------------------------------|---|----------------------|-------------|----------------|----------------|----------------|---------------------------|----------------------|-------------------------|-----------------|----------------------------------|--------------------|----------------------|------------------------|------------------------|--------------------------|---------------|
| Environmental Improvement Schemes: | | | | | | | | | | | | | | | | | |
| SCH02 | Hickling Broad - Stubb Road | IDB0025 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 168,845.32 | 168,922.62 | 77.30 | 168,845.32 | 168,922.62 | 0.00 | 168,922.62 | -77.30 | 0.00 |
| SCH03 | Upper Thurne Modelling | N/A | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 9,100.00 | 8,333.33 | -766.67 | 8,333.33 | 8,333.33 | 0.00 | 8,333.33 | 0.00 | 0.00 |
| SCH04 | Upton Improvement | IDB0024 | 100% | 0.00 | 0.00 | 70.00 | 0 | -70 | 29,151.59 | 29,082.38 | -69.21 | 29,082.38 | 29,082.38 | 0.00 | 29,082.38 | 0.00 | 0.79 |
| SCH05 | Calthorpe Broad | IDB0026 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 65,694.52 | 66,098.14 | 403.62 | 65,694.52 | 66,097.94 | 0.00 | 66,097.94 | -403.42 | 0.00 |
| SCH10 | Halvergate Marshes WLMP | IDB0286 | 100% | 60.00 | 1,311.50 | 0.00 | 0 | 0 | 79,194.16 | 85,000.00 | 5,805.84 | 79,194.16 | 85,000.00 | 0.00 | 85,000.00 | -5,805.84 | 0.00 |
| SCH11 | Sutton Ochre Improvement (Ant Broads & Marshes) | IDB0077 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 22,040.12 | 20,125.00 | -1,915.12 | 20,125.00 | 20,125.00 | 0.00 | 20,125.00 | 0.00 | 0.00 |
| SCH17 | Happisburgh Optimal Stabel Bay Reef Design Research | CLA (MS) | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 |
| SCH18 | Catchment Officer (delivery of Environmental Improvement Schemes) | IDB0105, 0224 & 0225 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 67,479.50 | 45,000.00 | -22,479.50 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 0.00 |
| SCH19 | Damgate | IDB0132 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 32,781.17 | 32,850.00 | 68.83 | 32,781.17 | 32,850.00 | 0.00 | 32,850.00 | -68.83 | 0.00 |
| SCH20 | Potter Heigham | IDB0102 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 12,906.60 | 15,000.00 | 2,093.40 | 12,906.60 | 12,906.60 | 0.00 | 12,906.60 | 0.00 | 0.00 |
| SCH21 | Halvergate Phase 2 Study | IDB0123 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 46,854.65 | 35,000.00 | -11,854.65 | 35,000.00 | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 0.00 |
| SCH22 | Priory Meadows | IDB0133 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 18,114.28 | 17,505.00 | -609.28 | 17,505.00 | 17,505.00 | 0.00 | 17,505.00 | 0.00 | 0.00 |
| SCH65 | Halvergate Phase 2 Delivery | IDB0377 | 100% | 161,081.66 | 8,574.10 | 0.00 | 0 | 0 | 2,048,584.44 | 2,047,246.98 | -1,337.46 | 2,047,246.98 | 2,047,247.00 | 0.00 | 2,047,247.00 | -0.02 | 0.00 |
| SCH23 | Shallam Dyke | IDB0178 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 46,962.14 | 49,682.91 | 2,720.77 | 46,962.14 | 49,682.91 | 0.00 | 49,682.91 | -2,720.77 | 0.00 |
| SCH24 | Broad Fen (East Ruston) | IDB0150 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 23,384.15 | 21,109.00 | -2,275.15 | 21,109.00 | 21,109.00 | 0.00 | 21,109.00 | 0.00 | 0.00 |
| SCH30 | Potter Heigham WLMP Implementation | IDB0199 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 185,764.10 | 185,531.05 | -233.05 | 185,531.05 | 185,531.05 | 0.00 | 185,531.05 | 0.00 | 0.00 |
| SCH50 | Parrots Feather: Norfolk County Council | | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 52.00 | 5,000.00 | 4,948.00 | 52.00 | 2,500.00 | 0.00 | 2,500.00 | -2,448.00 | 0.00 |
| SCH57 | Defra South Walsham GWP | Defra 30720 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 6,589.02 | 6,629.00 | 39.98 | 6,589.02 | 6,629.00 | 0.00 | 6,629.00 | -39.98 | 0.00 |
| SCH01 | Somerton Catchment Water Management Review | IDB0235 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 10,763.46 | 6,142.50 | -4,620.96 | 6,142.50 | 6,142.50 | 0.00 | 6,142.50 | 0.00 | 0.00 |
| SCH34 | Eel Monitoring at Halvergate & Somerton | IDB0356 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 |
| SCH31 | Brograve Study | IDB0200 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 37,000.00 | 37,000.00 | 0.00 | 37,000.00 | 37,000.00 | 0.00 | 37,000.00 | 0.00 | 0.00 |
| SCH31 | Brograve Study/Delivery | IDB0224 | 100% | 2,838.12 | 210.00 | 0.00 | 0 | 0 | 223,347.05 | 220,446.80 | -2,900.25 | 220,446.80 | 220,446.80 | 0.00 | 220,446.80 | 0.00 | 0.00 |
| SCH71 | Broads Culvert Surveys | IDB0409 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 0.00 | 18,055.00 | 18,055.00 | 0.00 | 18,055.00 | 0.00 | 18,055.00 | -18,055.00 | 0.00 |
| SCH72 | Horsey Boat Dyke Culvert | IDB0410 | 100% | 3,485.42 | 12,871.91 | 3,945.81 | 0 | -3,946 | 597,210.55 | 610,000.00 | 12,789.45 | 597,210.55 | 594,240.00 | 0.00 | 594,240.00 | 0.00 | 975.26 |
| SCH45 | Hickling | IDB0225 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 109,084.93 | 135,590.00 | 26,505.07 | 109,084.93 | 135,590.00 | 0.00 | 135,590.00 | -26,505.07 | 0.00 |
| SCH69 | Stokesby PS Bypass FCERM 7 Study | IDB0393 | 100% | 150.00 | 35.00 | 0.00 | 0 | 0 | 48,999.18 | 61,000.00 | 12,000.82 | 48,999.18 | 61,000.00 | 0.00 | 61,000.00 | -12,000.82 | 0.00 |
| SCH70 | Tunstall PS Bypass FCERM 7 Study | IDB0394 | 100% | 18,866.28 | 4,807.69 | 75.00 | 0 | -75 | 111,805.57 | 140,000.00 | 28,194.43 | 111,805.57 | 140,000.00 | 0.00 | 140,000.00 | -28,194.43 | 11,805.57 |
| | Halvergate Marshes Phase 3 Highway Funding | | | 0.00 | 0.00 | 0.00 | 500,000 | 500,000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SCH77 | River Yare Water Level Management Improvements | IDB0501 | 100% | 0.00 | 390.00 | 12,923.55 | 350,000 | 337,076 | 13,313.55 | 350,000.00 | 336,686.45 | 13,313.55 | 350,000.00 | 0.00 | 350,000.00 | -336,686.45 | 12,923.55 |
| SCH79 | River Bure Water Level Management Improvements FCERM 7 Study | IDB0520 | 100% | 0.00 | 0.00 | 11,551.19 | 220,000 | 208,449 | 11,551.19 | 450,000.00 | 438,448.81 | 11,551.19 | 0.00 | 450,000.00 | 450,000.00 | -438,448.81 | 11,551.19 |
| SCH80 | Upper Thurne Drainage Improvements | IDB0533 | 100% | 0.00 | 0.00 | 23,245.65 | 0 | -23,246 | 23,245.65 | 48,302,000.00 | 48,278,754.35 | 23,245.65 | 0.00 | 370,000.00 | 370,000.00 | -346,754.35 | 23,245.65 |
| | | | | 186,481.48 | 28,200.20 | 51,811.20 | 1,070,000.00 | 1,018,188.80 | 4,104,818.89 | 53,223,349.71 | 49,118,530.82 | 4,055,757.59 | 4,450,996.13 | 820,000.00 | 5,270,996.13 | -1,218,209.09 | 60,502.01 |

From: 01 April 2021

To: 31 March 2022

Period To: 12

Year Ended: 31 March 2022

| Our ID | Capital Works | EA Ref. | GiA Level % | Actual 2019/20 | Actual 2020/21 | Actual 2021/22 | Annual Estimate 2021/22 £ | Variance (2021/22) £ | Cumulative Cost C/Fwd £ | Approved Cost £ | Variance (adverse)/ favourable £ | Grant Receivable £ | Grant Received B/Fwd | Grant Received 2021/22 | Grant Received C/Fwd £ | Grant Due/ (Unapplied) £ | Grant Applied |
|---|---|----------|-------------|----------------|----------------|----------------|---------------------------|----------------------|-------------------------|-----------------|----------------------------------|--------------------|----------------------|------------------------|------------------------|--------------------------|---------------|
| Drainage and Flood Risk Management Schemes: | | | | | | | | | | | | | | | | | |
| SCH06 | Stubb Mill Pump Replacement | IDB0049 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 68,633.90 | 77,935.00 | 9,301.10 | 30,885.26 | 35,070.75 | 0.00 | 35,070.75 | -4,185.49 | 0.00 |
| SCH13 | Five Mile Pump Replacement | IDB0089 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 88,929.02 | 90,677.50 | 1,748.48 | 40,018.06 | 40,804.88 | 0.00 | 40,804.88 | -786.82 | 0.00 |
| SCH14 | Hermitage Pump/Structure Replacement | IDB0087 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 75,608.04 | 77,385.00 | 1,776.96 | 34,023.62 | 34,823.25 | 0.00 | 34,823.25 | -799.63 | 0.00 |
| SCH12 | Muckfleet Survey & Options Appraisal | IDB0315 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 66,590.60 | 67,000.00 | 409.40 | 66,590.60 | 67,000.00 | 0.00 | 67,000.00 | -409.40 | 0.00 |
| SCH15 | Thurne Pumping Station | IDB0088 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 68,588.53 | 69,465.00 | 876.47 | 30,864.84 | 31,259.25 | 0.00 | 31,259.25 | -394.41 | 0.00 |
| SCH25 | Health and Safety Improvements to Pumping Stations | IDB0131 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 47,325.98 | 47,326.00 | 0.02 | 21,296.69 | 21,296.70 | 0.00 | 21,296.70 | 0.00 | 0.00 |
| SCH26 | Repps Pumping Station Improvement | IDB0176 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 92,071.08 | 85,965.00 | -6,106.08 | 38,684.25 | 38,684.25 | 0.00 | 38,684.25 | 0.00 | 0.00 |
| SCH27 | Ludham Bridge Pumping Station Refurbishment (instead of St Benet's) | IDB0177 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 118,524.72 | 123,745.92 | 5,221.20 | 53,336.12 | 55,685.66 | 0.00 | 55,685.66 | -2,349.54 | 0.00 |
| SCH60 | Tunstall Pumping Station Emergency Works | IDB0221 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 14,014.59 | 19,980.00 | 5,965.41 | 6,306.57 | 8,991.00 | 0.00 | 8,991.00 | -2,684.43 | 0.00 |
| SCH58 | Breydon Pumping Station | IDB0223 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 44,150.00 | 40,980.00 | -3,170.00 | 18,441.00 | 18,441.00 | 0.00 | 18,441.00 | 0.00 | 0.00 |
| SCH59 | Stokesby Pumping Station Emergency Works | IDB0222 | 45% | 0.00 | 0.00 | 0.00 | 0 | 0 | 86,549.38 | 86,549.38 | 0.00 | 38,947.22 | 38,947.05 | 0.00 | 38,947.05 | 0.00 | 0.00 |
| SCH07 | Potter Heigham Automatic Weedscreen | IDB0257 | 54% | 0.00 | 0.00 | 0.00 | 0 | 0 | 80,401.50 | 81,050.00 | 648.50 | 43,367.77 | 48,000.00 | 0.00 | 48,000.00 | -4,632.23 | 0.00 |
| SCH09 | River Yare/Buckingham/Seven Mile Pumping Station Improvement | IDB0258 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 58,872.56 | 61,350.00 | 2,477.44 | 58,872.56 | 61,350.00 | 0.00 | 61,350.00 | -2,477.44 | 0.00 |
| SCH32 | Eastfield Pumping Station Auto Weedscreen | IDB0284 | 32% | 0.00 | 0.00 | 0.00 | 0 | 0 | 80,431.78 | 86,834.00 | 6,402.22 | 25,960.16 | 28,026.00 | 0.00 | 28,026.00 | -2,065.84 | 0.00 |
| SCH33 | Tonnage Bridge Pumping Station Auto Weedscreen | IDB0285 | 43% | 0.00 | 0.00 | 0.00 | 0 | 0 | 113,411.72 | 89,732.50 | -23,679.22 | 38,185.67 | 38,186.00 | 0.00 | 38,186.00 | -0.33 | 0.00 |
| SCH74 | Martham Boat Dyke Culvert STUDY | IDB0416 | 100% | 3,580.00 | 805.00 | 0.00 | 0 | 0 | 33,806.80 | 65,000.00 | 31,193.20 | 33,806.80 | 65,000.00 | 0.00 | 65,000.00 | -31,193.20 | 0.00 |
| SCH75 | Martham Boat Dyke Culvert Replacement | IDB0432 | 100% | 732,166.32 | 90,615.55 | 1,627.50 | 0 | -1,628 | 838,273.00 | 878,000.00 | 39,727.00 | 838,273.00 | 843,200.00 | 0.00 | 843,200.00 | -4,927.00 | 1,627.50 |
| SCH73 | Muckfleet Bank Improvements | IDB0413 | 100% | 486,564.05 | 237,928.73 | 53,491.32 | 246,061 | 192,570 | 1,217,971.61 | 1,390,980.00 | 173,008.39 | 1,217,971.61 | 1,390,980.00 | 0.00 | 1,390,980.00 | -173,008.39 | 53,491.32 |
| SCH08 | St Benet's Pumping Station Weedscreen/Improvement | IDB0256 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 83,435.10 | 69,205.00 | -14,230.10 | 69,205.00 | 83,435.00 | 0.00 | 83,435.00 | -14,230.00 | 0.00 |
| SCH66 | Horseý Boat Dyke Culvert Emergency Works | IDB0379e | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 66,824.53 | 64,718.78 | -2,105.75 | 64,718.78 | 64,718.78 | 0.00 | 64,718.78 | 0.00 | 0.00 |
| SCH67 | Horseý Boat Dyke Culvert Works FCERM7 Study | IDB0384 | 100% | 0.00 | 0.00 | 0.00 | 0 | 0 | 59,745.88 | 76,460.00 | 16,714.12 | 59,745.88 | 76,460.00 | 0.00 | 76,460.00 | -16,714.12 | 0.00 |
| SCH76 | Upper Thurne Integrated Drainage Improvements Study | IDB0460 | 100% | 1,080.00 | 98,920.00 | 57,404.00 | 0 | -57,404 | 157,404.00 | 157,404.00 | 0.00 | 157,404.00 | 100,000.00 | 57,404.00 | 157,404.00 | 0.00 | 57,404.00 |
| SCH78 | River Restoration Officer | IDB0507 | 100% | 0.00 | 0.00 | 24,405.26 | 0 | 0 | 24,405.26 | 40,000.00 | 15,594.74 | 24,405.26 | 0.00 | 40,000.00 | 40,000.00 | -15,594.74 | 24,405.26 |
| | | | | 1,223,390.37 | 428,269.28 | 136,928.08 | 246,061 | 133,538.18 | 3,585,969.58 | 3,847,743.08 | 261,773.50 | 3,011,310.72 | 3,190,359.57 | 97,404.00 | 3,287,763.57 | -276,453.01 | 136,928.08 |
| Non Grant Aided Flood Risk Management Works | | | | | | | | | | | | | | | | | |
| | Mautby Pumping Station Improvements | | 0% | | | | 0 | 0 | 50,780.22 | 0.00 | -50,780.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SCH55 | Stokesby Pumping Station main drain culvert | | 0% | | | 0.00 | 0 | 0 | 3,706.05 | 0.00 | -3,706.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SCH56 | Cess Lane Martham culvert | | 0% | | | 0.00 | 0 | 0 | 16,473.17 | 0.00 | -16,473.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SCH61 | Telemetry Upgrade | | 0% | | | 0.00 | 0 | 0 | 79,498.23 | 0.00 | -79,498.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SCH68 | Wayford Mill Drain Bund | | 0% | | | 0.00 | 0 | 0 | 2,578.00 | 0.00 | -2,578.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Hickling - Greyhound PH Drain Culvert | | 0% | | | | 0 | 0 | 16,714.16 | 0.00 | -16,714.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SCH63 | Ludham Bridge Boatyard - Making good old Pumping Station | | 0% | | | 0.00 | 0 | 0 | 2,188.31 | 0.00 | -2,188.31 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Stracey Arms culvert | | 0% | | | | 0 | 0 | 568.26 | 0.00 | -568.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 |
| SCH76 | Upper Thurne Integrated Drainage Improvements | | 0% | | 5,202.33 | 23,626.27 | 0 | -23,626 | 28,828.60 | 0.00 | -28,828.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Halvergate Marshes Pump Management Scheme | | 0% | | | | 0 | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | | 0.00 | 5,202.33 | 23,626.27 | 0 | -23,626.27 | 207,299.62 | 0.00 | -207,299.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | | | | | | | | | | | | | | | |
| | | | | £1,409,871.85 | £461,671.81 | £212,365.55 | £1,316,061 | £1,128,101 | £7,898,088.09 | £57,071,092.79 | £49,173,004.70 | £7,067,068.31 | £7,641,355.70 | £917,404.00 | £8,558,759.70 | -£1,494,662.10 | £197,430.09 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| Our ID | Maintenance Works | Actual 2020/21 £ | Actual 2021/22 £ | Annual Estimate £ | Variance £ |
|-------------------------------------|-------------------------------|------------------------|------------------------|-------------------------|----------------|
| Smallburgh | | | | | |
| CMT001P | Hickling Catchment | 17,532 | 22,065 | 10,440 | -11,625 |
| CMT150P | Stubb Mill Catchment | 1,803 | 1,454 | 2,700 | 1,247 |
| CMT002P | Heigham Holmes Catchment | 0 | 2,199 | 3,540 | 1,341 |
| CMT003P | Potter Heigham Catchment | 7,026 | 6,829 | 5,625 | -1,204 |
| CMT004P | Horsefen Ludham Catchment | 3,565 | 3,756 | 3,339 | -417 |
| CMT005P | Horning Catchment | 11,314 | 11,083 | 7,740 | -3,343 |
| CMT149P | Irstead Catchment | 727 | 3,647 | 5,220 | 1,573 |
| CMT006P | Ludham Bridge Catchment | 5,458 | 6,168 | 7,740 | 1,572 |
| CMT008P | Catfield Catchment | 0 | 3,246 | 4,392 | 1,146 |
| CMT009P | Sutton Catchment | 5,592 | 0 | 5,592 | 5,592 |
| CMT010P | Chapelfield Catchment | 4,787 | 4,868 | 3,690 | -1,178 |
| CMT011P | East Ruston Catchment | 8,903 | 10,774 | 7,740 | -3,034 |
| CMT012P | Wayford Bridge Catchment | 46 | 2,407 | 2,700 | 294 |
| CMT151P | St Benets Catchment | 5,431 | 1,694 | 5,220 | 3,526 |
| CMT046G | Gravitational | 140 | 70 | 2,700 | 2,630 |
| | | 72,320 | 80,257 | 78,378 | -1,879 |
| Middle Bure | | | | | |
| CMT024P | Hermitage Catchment | 12,102 | 6,201 | 6,039 | -162 |
| CMT025P | Upton Dole Catchment | 16,074 | 7,654 | 12,780 | 5,127 |
| | | 28,176 | 13,855 | 18,819 | 4,965 |
| Repps | | | | | |
| CMT020P | Thurne Catchment | 0 | 2,096 | 4,000 | 1,905 |
| CMT021P | Repps Catchment | 0 | 12,194 | 1,500 | -10,694 |
| CMT022P | Martham Catchment | 3,404 | 3,311 | 3,500 | 189 |
| | | 3,404 | 17,601 | 9,000 | -8,601 |
| Happisburgh | | | | | |
| CMT027P | Brograve Catchment | 40,976 | 58,462 | 20,340 | -38,122 |
| CMT028P | Horsey Catchment | 8,666 | 7,333 | 5,220 | -2,113 |
| CMT147P | Somerton North Catchment | 3,709 | 4,523 | 7,740 | 3,218 |
| CMT029P | Somerton South Catchment | 14,231 | 8,237 | 10,260 | 2,024 |
| | | 67,581 | 78,553 | 43,560 | -34,993 |
| Lower Bure | | | | | |
| CMT121P | Tunstall Catchment | 23,459 | 23,396 | 22,860 | -536 |
| CMT122P | Five Mile Catchment | 8,612 | 7,167 | 7,740 | 573 |
| CMT123P | Ashtree Catchment | 6,817 | 8,670 | 4,392 | -4,278 |
| CMT124P | Breydon Catchment | 46,302 | 33,733 | 30,420 | -3,313 |
| CMT125P | Sevenmile Catchment | 13,522 | 17,683 | 15,300 | -2,383 |
| CMT148P | Berney Catchment | 1,148 | 2,005 | 2,700 | 695 |
| ESA | Halvergate ESA/WM | 10,665 | 9,758 | 11,340 | 1,582 |
| | | 110,524 | 102,412 | 94,752 | -7,660 |
| Muckfleet | | | | | |
| CMT031P | Mautby Catchment | 21,721 | 35,372 | 10,260 | -25,112 |
| CMT032P | Caister Village (new 2020/21) | 0 | 0 | 6,500 | 6,500 |
| CMT034P | Stokesby Catchment | 12,721 | 19,954 | 10,260 | -9,694 |
| DRN035 | Hemsby and Ormesby Catchment | 0 | 0 | 5,220 | 5,220 |
| | | 34,442 | 55,326 | 32,240 | -23,086 |
| Lower Yare First - Buckenham | | | | | |
| CMT153P | Buckenham Catchment | 0 | 0 | 0 | 0 |
| Lower Yare First - Postwick | | | | | |
| CMT152P | Postwick Catchment | 1,816 | 4,951 | 4,392 | -559 |
| Lower Yare Fourth | | | | | |
| CMT154P | Cantley Catchment | 0 | 0 | 2,000 | 2,000 |
| DRAINS MAINTENANCE | | 318,263 | 352,954 | 283,141 | -69,813 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| Our ID | Maintenance Works | Actual 2020/21 £ | Actual 2021/22 £ | Annual Estimate £ | Variance £ |
|-------------------------------------|--|------------------------|------------------------|-------------------------|------------------|
| Smallburgh | | | | | |
| P001 | Hickling Eastfield Pumping Station | 15,331 | 15,304 | 10,437 | -4,867 |
| P150 | Hickling Stubb Pumping Station | 6,199 | 6,902 | 9,437 | 2,535 |
| P002 | Heigham Holmes Pumping Station | 10,973 | 8,102 | 10,437 | 2,335 |
| P003 | Potter Heigham Pumping Station | 13,296 | 23,643 | 11,187 | -12,456 |
| P004 | Horsefen Pumping Station | 7,691 | 5,129 | 9,037 | 3,908 |
| P005 | Horning Grove | 9,435 | 15,352 | 18,287 | 2,935 |
| P149 | Irstead Pumping Station | 5,082 | 6,131 | 8,937 | 2,806 |
| P035 | Ludham Bridge Pumping Station North | 6,471 | 6,892 | 5,903 | -989 |
| P036 | Ludham Bridge Pumping Station South | 4,820 | 4,817 | 9,537 | 4,720 |
| P008 | Catfield Pumping Station | 8,516 | 9,088 | 9,437 | 349 |
| P009 | Sutton Pumping Station | 4,253 | 4,586 | 8,537 | 3,951 |
| P010 | Chapelfield Pumping Station | 12,941 | 20,524 | 8,587 | -11,937 |
| P011 | East Ruston Pumping Station (Tonnage Bridge) | 6,638 | 11,808 | 8,487 | -3,321 |
| P012 | Wayford Bridge Pumping Station | 8,210 | 3,966 | 10,537 | 6,571 |
| CMT051G | Sutton Scheme | 52 | 0 | 6,987 | 6,987 |
| P151 | St Benets Pumping Station | 16,368 | 10,852 | 8,587 | -2,265 |
| | | 136,274 | 153,096 | 154,358 | 1,262 |
| Middle Bure | | | | | |
| P024 | Hermitage Pumping Station | 5,292 | 11,157 | 10,737 | -420 |
| P025 | Upton Dole Pumping Station | 24,713 | 26,543 | 15,187 | -11,356 |
| P160 | South Walsham | 0 | 0 | 0 | 0 |
| | | 30,005 | 37,701 | 25,924 | -11,777 |
| Repps | | | | | |
| P020 | Thurne Pumping Station | 15,295 | 5,816 | 11,637 | 5,821 |
| P021 | Repps Pumping Station | 11,243 | 17,097 | 10,037 | -7,060 |
| P022 | Martham Pumping Station | 21,630 | 28,758 | 13,087 | -15,671 |
| | | 48,168 | 51,672 | 34,761 | -16,911 |
| Happisburgh | | | | | |
| P027 | Brograve Pumping Station | 63,069 | 45,770 | 22,937 | -22,833 |
| P028 | Horsey Pumping Station | 13,661 | 12,747 | 13,287 | 540 |
| P030 | Somerton Auxilary | 4,068 | 2,379 | 6,337 | 3,958 |
| P147 | Somerton North Pumping Station | 17,099 | 14,239 | 12,087 | -2,152 |
| P029 | Somerton South Pumping Station | 8,959 | 10,687 | 11,537 | 850 |
| | | 106,856 | 85,822 | 66,185 | -19,637 |
| Lower Bure | | | | | |
| P121 | Tunstall Pumping Station | 57,431 | 34,015 | 16,587 | -17,428 |
| P122 | Five Mile Pumping Station | 5,487 | 3,862 | 9,737 | 5,875 |
| P123 | Ashtree Pumping Station | 7,887 | 24,091 | 8,337 | -15,754 |
| P124 | Breydon Pumping Station | 36,659 | 33,953 | 12,587 | -21,366 |
| P125 | Seven Mile Pumping Station | 8,023 | 9,631 | 12,337 | 2,706 |
| P148 | Berney Pumping Station | 237 | 2,400 | 6,837 | 4,437 |
| P126 | Stracey Arms Intake | 16,028 | 9,149 | 12,537 | 3,388 |
| | | 131,754 | 117,101 | 78,959 | -38,142 |
| Muckfleet | | | | | |
| P031 | Mautby Pumping Station | 21,269 | 31,293 | 25,387 | -5,906 |
| P034 | Stokesby Pumping Station | 38,924 | 49,951 | 29,187 | -20,764 |
| | | 60,193 | 81,244 | 54,574 | -26,670 |
| Lower Yare First - Buckenham | | | | | |
| P153 | Buckenham Pumping Station | 12,832 | 8,295 | 9,487 | 1,192 |
| Lower Yare First - Postwick | | | | | |
| P152 | Postwick Pumping Station | 22,914 | 17,852 | 18,037 | 185 |
| Lower Yare Fourth | | | | | |
| P154 | Cantley Pumping Station | 16,512 | 6,491 | 11,587 | 5,096 |
| | PUMPING STATIONS | 565,507 | 559,272 | 453,872 | -105,400 |
| | DIRECT WORKS | 883,770 | 912,226 | 737,013 | -175,213 |
| | TECHNICAL SUPPORT STAFF COSTS | 286,120 | 338,311 | 347,988 | 9,677 |
| | OTHER TECHNICAL SUPPORT COSTS | 42,882 | 50,860 | 40,000 | -10,860 |
| | BIODIVERSITY ACTION PLAN COSTS | 12,286 | 13,680 | 13,667 | -13 |
| | DEVELOPMENT EXPENDITURE | 0 | 0 | 0 | 0 |
| | MAINTENANCE WORK | £1,225,058 | £1,315,077 | £1,138,668 | -£176,409 |
| | P SEMMENCE OPERATIONS MANAGER | | | | |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| ID | Direct Works Analysis | Actual 2021/22 £ | Labour Charges £ | Plant Charges £ | Pump Attendants £ | Electricity £ | Insurance £ | Out-sourced R & M £ | Telemetry £ | Materials £ | Plant Hire £ | Professional Fees £ |
|-------------------------------------|-------------------------------|------------------------|------------------------|-----------------------|-------------------------|------------------|----------------|---------------------------|----------------|-----------------|-----------------|---------------------------|
| Smallburgh | | | | | | | | | | | | |
| CMT001P | Hickling Catchment | 22,065.21 | 13,139.01 | 7,351.00 | 0.00 | 0.00 | 0.00 | 1,575.20 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT150P | Stubb Mill Catchment | 1,453.50 | 840.00 | 613.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT002P | Heigham Holmes Catchment | 2,199.00 | 1,337.00 | 652.00 | 0.00 | 0.00 | 0.00 | 210.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT003P | Potter Heigham Catchment | 6,829.00 | 3,773.00 | 2,876.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180.00 | 0.00 | 0.00 |
| CMT004P | Horsefen Ludham Catchment | 3,755.50 | 1,974.00 | 1,221.50 | 0.00 | 0.00 | 0.00 | 560.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT005P | Horning Catchment | 11,082.75 | 6,867.00 | 3,830.75 | 0.00 | 0.00 | 0.00 | 385.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT149P | Irstead Catchment | 3,646.75 | 476.00 | 267.25 | 0.00 | 0.00 | 0.00 | 2,903.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT006P | Ludham Bridge Catchment | 6,167.77 | 3,430.00 | 2,057.00 | 0.00 | 0.00 | 0.00 | 368.80 | 0.00 | 311.97 | 0.00 | 0.00 |
| CMT008P | Catfield Catchment | 3,245.74 | 2,124.50 | 1,084.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36.74 | 0.00 | 0.00 |
| CMT009P | Sutton Catchment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT010P | Chapelfield Catchment | 4,867.50 | 2,898.00 | 1,969.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT011P | East Ruston Catchment | 10,774.00 | 6,202.00 | 4,362.00 | 0.00 | 0.00 | 0.00 | 210.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT012P | Wayford Bridge Catchment | 2,406.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,406.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT051G | Sutton Scheme | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT151P | St Benets Catchment | 1,694.00 | 1,050.00 | 644.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT046G | Gravitational | 70.00 | 70.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 80,257.22 | 44,180.51 | 26,929.00 | 0.00 | 0.00 | 0.00 | 8,619.00 | 0.00 | 528.71 | 0.00 | 0.00 |
| Middle Bure | | | | | | | | | | | | |
| CMT024P | Hermitage Catchment | 6,201.00 | 3,731.00 | 1,980.00 | 0.00 | 0.00 | 0.00 | 490.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT025P | Upton Dole Catchment | 7,653.50 | 4,434.50 | 3,009.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 210.00 | 0.00 | 0.00 |
| | | 13,854.50 | 8,165.50 | 4,989.00 | 0.00 | 0.00 | 0.00 | 490.00 | 0.00 | 210.00 | 0.00 | 0.00 |
| Repps | | | | | | | | | | | | |
| CMT020P | Thurne Catchment | 2,095.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,095.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT021P | Repps Catchment | 12,193.99 | 2,709.00 | 552.50 | 0.00 | 0.00 | 0.00 | 8,932.49 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT022P | Martham Catchment | 3,311.01 | 420.00 | 70.00 | 0.00 | 0.00 | 0.00 | 2,821.01 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 17,600.50 | 3,129.00 | 622.50 | 0.00 | 0.00 | 0.00 | 13,849.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Happisburgh | | | | | | | | | | | | |
| CMT027P | Brograve Catchment | 58,461.98 | 33,243.00 | 20,934.50 | 0.00 | 0.00 | 0.00 | 3,910.50 | 0.00 | 373.98 | 0.00 | 0.00 |
| CMT028P | Horsey Catchment | 7,332.50 | 4,270.00 | 2,882.50 | 0.00 | 0.00 | 0.00 | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT147P | Somerton North Catchment | 4,522.50 | 2,492.00 | 1,850.50 | 0.00 | 0.00 | 0.00 | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT029P | Somerton South Catchment | 8,236.50 | 4,774.00 | 3,462.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | 78,553.48 | 44,779.00 | 29,130.00 | 0.00 | 0.00 | 0.00 | 4,270.50 | 0.00 | 373.98 | 0.00 | 0.00 |
| Lower Bure | | | | | | | | | | | | |
| CMT121P | Tunstall Catchment | 23,396.00 | 13,636.00 | 8,798.50 | 0.00 | 0.00 | 0.00 | 961.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT122P | Five Mile Catchment | 7,167.00 | 4,046.00 | 2,721.00 | 0.00 | 0.00 | 0.00 | 400.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT123P | Ashtree Catchment | 8,670.00 | 4,970.00 | 3,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT124P | Breydon Catchment | 33,732.50 | 18,018.00 | 11,233.00 | 0.00 | 0.00 | 0.00 | 4,481.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT125P | Seven Mile Catchment | 17,683.00 | 11,172.00 | 6,511.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT148P | Berney Catchment | 2,005.00 | 1,274.00 | 731.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ESA | Halvergate ESA/WM | 9,758.47 | 8,879.50 | 525.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 353.97 | 0.00 | 0.00 |
| | | 102,411.97 | 61,995.50 | 34,219.50 | 0.00 | 0.00 | 0.00 | 5,843.00 | 0.00 | 353.97 | 0.00 | 0.00 |
| Muckfleet | | | | | | | | | | | | |
| CMT031P | Mautby Catchment | 35,371.52 | 13,216.00 | 8,558.00 | 0.00 | 0.00 | 0.00 | 13,376.50 | 0.00 | 221.02 | 0.00 | 0.00 |
| CMT032P | Caister Village (new 2020/21) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| CMT034P | Stokesby Catchment | 19,954.00 | 10,507.00 | 7,773.50 | 0.00 | 0.00 | 0.00 | 1,673.50 | 0.00 | 0.00 | 0.00 | 0.00 |
| DRN035 | Hemsby and Ormesby Catchment | 0.00 | | | | | | | | | | |
| | | 55,325.52 | 23,723.00 | 16,331.50 | 0.00 | 0.00 | 0.00 | 15,050.00 | 0.00 | 221.02 | 0.00 | 0.00 |
| Lower Yare First - Buckenham | | | | | | | | | | | | |
| CMT153P | Buckenham Catchment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lower Yare First - Postwick | | | | | | | | | | | | |
| CMT152P | Postwick Catchment | 4,950.50 | 3,563.00 | 1,387.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lower Yare Fourth | | | | | | | | | | | | |
| CMT154P | Cantley Catchment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| DRAINS MAINTENANCE | | 352,953.69 | 189,535.51 | 113,609.00 | 0.00 | 0.00 | 0.00 | 48,121.50 | 0.00 | 1,687.68 | 0.00 | 0.00 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| ID | Direct Works Analysis | Actual 2021/22 £ | Labour Charges £ | Plant Charges £ | Pump Attendants £ | Electricity £ | Insurance £ | Out-sourced R & M £ | Telemetry £ | Materials £ | Plant Hire £ | Professional Fees £ |
|-------------------------------------|-------------------------------------|------------------------|------------------------|-----------------------|-------------------------|--------------------|-------------------|---------------------------|------------------|------------------|-----------------|---------------------------|
| Smallburgh | | | | | | | | | | | | |
| P001 | Hickling Eastfield Pumping Station | 15,303.98 | 9,350.64 | 280.00 | 750.00 | 3,713.50 | 835.71 | 333.75 | 48.43 | 0.00 | 0.00 | -8.05 |
| P150 | Hickling Stubb Pumping Station | 6,901.81 | 4,728.50 | 0.00 | 750.00 | 81.81 | 835.72 | 465.37 | 40.41 | 0.00 | 0.00 | 0.00 |
| P002 | Heigham Holmes Pumping Station | 8,102.49 | 4,112.50 | 0.00 | 0.00 | 2,869.80 | 835.71 | 284.48 | 0.00 | 0.00 | 0.00 | 0.00 |
| P003 | Potter Heigham Pumping Station | 23,642.61 | 5,687.50 | 70.00 | 0.00 | 18,820.60 | 835.72 | -1,811.59 | 48.43 | 0.00 | 0.00 | -8.05 |
| P004 | Horsefen Pumping Station | 5,129.18 | 3,423.00 | 0.00 | 0.00 | 586.01 | 835.72 | 284.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| P005 | Horning Pumping Station | 15,352.04 | 3,724.00 | 280.00 | 0.00 | 8,545.31 | 835.72 | 1,926.63 | 48.43 | 0.00 | 0.00 | -8.05 |
| P149 | Irstead Pumping Station | 6,130.51 | 2,733.50 | 280.00 | 750.00 | 1,138.09 | 835.72 | 352.79 | 40.41 | 0.00 | 0.00 | 0.00 |
| P035 | Ludham Bridge Pumping Station North | 6,891.88 | 4,368.00 | 87.50 | 750.00 | 317.36 | 835.72 | 492.91 | 40.39 | 0.00 | 0.00 | 0.00 |
| P036 | Ludham Bridge Pumping Station South | 4,817.18 | 2,170.00 | 87.50 | 750.00 | 351.30 | 835.72 | 582.27 | 40.39 | 0.00 | 0.00 | 0.00 |
| P008 | Catfield Pumping Station | 9,088.47 | 5,638.50 | 0.00 | 750.00 | 810.82 | 835.72 | 1,013.05 | 40.38 | 0.00 | 0.00 | 0.00 |
| P009 | Sutton Pumping Station | 4,585.79 | 3,206.00 | 140.00 | 0.00 | 79.25 | 835.72 | 284.44 | 40.38 | 0.00 | 0.00 | 0.00 |
| P010 | Chapelfield Pumping Station | 20,523.55 | 7,322.00 | 0.00 | 0.00 | 12,205.79 | 835.72 | 119.66 | 40.38 | 0.00 | 0.00 | 0.00 |
| P011 | East Ruston Pumping Station | 11,808.35 | 3,801.00 | 0.00 | 750.00 | 5,733.18 | 835.72 | 648.07 | 40.38 | 0.00 | 0.00 | 0.00 |
| P012 | Wayford Bridge Pumping Station | 3,966.15 | 1,638.00 | 0.00 | 0.00 | 1,359.02 | 835.72 | 133.41 | 0.00 | 0.00 | 0.00 | 0.00 |
| P151 | St Benets Pumping Station | 10,851.74 | 6,338.50 | 0.00 | 0.00 | 2,980.04 | 835.72 | 657.08 | 40.40 | 0.00 | 0.00 | 0.00 |
| | | 153,095.73 | 68,241.64 | 1,225.00 | 5,250.00 | 59,591.88 | 12,535.78 | 5,766.77 | 508.81 | 0.00 | 0.00 | -24.15 |
| Middle Bure | | | | | | | | | | | | |
| P024 | Hermitage Pumping Station | 11,157.45 | 7,479.50 | 280.00 | 750.00 | 1,230.55 | 835.72 | 541.30 | 40.38 | 0.00 | 0.00 | 0.00 |
| P025 | Upton Dole Pumping Station | 26,543.40 | 10,377.50 | 350.00 | 750.00 | 6,918.87 | 835.72 | 7,270.93 | 40.38 | 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 |
| | | 37,700.85 | 17,857.00 | 630.00 | 1,500.00 | 8,149.42 | 1,671.44 | 7,812.23 | 80.76 | 0.00 | 0.00 | 0.00 |
| Repps | | | | | | | | | | | | |
| P020 | Thurne Pumping Station | 5,815.84 | 2,810.50 | 140.00 | 700.00 | 1,004.78 | 835.72 | 284.46 | 40.38 | 0.00 | 0.00 | 0.00 |
| P021 | Repps Pumping Station | 17,097.37 | 3,906.00 | 280.00 | 750.00 | 15,006.23 | 835.72 | -3,720.96 | 40.38 | 0.00 | 0.00 | 0.00 |
| P022 | Martham Pumping Station | 28,758.39 | 12,026.00 | 280.00 | 0.00 | 8,105.78 | 835.72 | 7,440.57 | 70.32 | 0.00 | 0.00 | 0.00 |
| | | 51,671.60 | 18,742.50 | 700.00 | 1,450.00 | 24,116.79 | 2,507.16 | 4,004.07 | 151.08 | 0.00 | 0.00 | 0.00 |
| Happisburgh | | | | | | | | | | | | |
| P027 | Brograve Pumping Station | 45,769.76 | 10,227.00 | 652.50 | 750.00 | 30,257.51 | 835.72 | 3,006.65 | 40.38 | 0.00 | 0.00 | 0.00 |
| P028 | Horsey Pumping Station | 12,747.20 | 7,605.50 | 0.00 | 923.00 | 2,737.09 | 835.72 | 605.51 | 40.38 | 0.00 | 0.00 | 0.00 |
| P030 | Somerton Auxiliary | 2,378.68 | 1,239.00 | 0.00 | 0.00 | 0.00 | 835.72 | 303.96 | 0.00 | 0.00 | 0.00 | 0.00 |
| P147 | Somerton North Pumping Station | 14,239.12 | 6,118.00 | 140.00 | 750.00 | 6,061.98 | 835.72 | 293.01 | 40.41 | 0.00 | 0.00 | 0.00 |
| P029 | Somerton South Pumping Station | 10,687.09 | 4,595.50 | 280.00 | 750.00 | 3,847.44 | 835.72 | 338.05 | 40.38 | 0.00 | 0.00 | 0.00 |
| | | 85,821.85 | 29,785.00 | 1,072.50 | 3,173.00 | 42,904.02 | 4,178.60 | 4,547.18 | 161.55 | 0.00 | 0.00 | 0.00 |
| Lower Bure | | | | | | | | | | | | |
| P121 | Tunstall Pumping Station | 34,015.12 | 6,142.50 | 682.50 | 750.00 | 15,971.41 | 835.72 | 9,592.60 | 40.39 | 0.00 | 0.00 | 0.00 |
| P122 | Five Mile Pumping Station | 3,861.52 | 2,481.50 | 127.50 | 0.00 | 29.39 | 835.72 | 347.02 | 40.39 | 0.00 | 0.00 | 0.00 |
| P123 | Ashtree Pumping Station | 24,091.21 | 9,387.00 | 6,280.00 | 0.00 | 2,111.24 | 835.72 | 5,433.44 | 43.81 | 0.00 | 0.00 | 0.00 |
| P124 | Breydon Pumping Station | 33,953.34 | 8,074.50 | 350.00 | 0.00 | 24,210.50 | 835.72 | 442.21 | 40.41 | 0.00 | 0.00 | 0.00 |
| P125 | Seven Mile Pumping Station | 9,630.97 | 7,073.50 | 280.00 | 0.00 | 263.54 | 835.72 | 1,137.80 | 40.41 | 0.00 | 0.00 | 0.00 |
| P148 | Berney Pumping Station | 2,399.52 | 647.50 | 0.00 | 0.00 | 631.85 | 835.72 | 284.45 | 0.00 | 0.00 | 0.00 | 0.00 |
| P126 | Tracey Arms Intake | 9,148.84 | 6,762.00 | 0.00 | 0.00 | 95.50 | 835.72 | 1,415.21 | 40.41 | 0.00 | 0.00 | 0.00 |
| | | 117,100.52 | 40,568.50 | 7,720.00 | 750.00 | 43,313.43 | 5,850.04 | 18,652.73 | 245.82 | 0.00 | 0.00 | 0.00 |
| Muckfleet | | | | | | | | | | | | |
| P031 | Mautby Pumping Station | 31,293.01 | 11,690.00 | 1,300.00 | 750.00 | 9,607.02 | 835.72 | 5,987.44 | 1,122.83 | 0.00 | 0.00 | 0.00 |
| P034 | Stokesby Pumping Station | 49,950.54 | 16,051.00 | 645.00 | 750.00 | 25,608.20 | 835.72 | 6,020.23 | 40.39 | 0.00 | 0.00 | 0.00 |
| | | 81,243.55 | 27,741.00 | 1,945.00 | 1,500.00 | 35,215.22 | 1,671.44 | 12,007.67 | 1,163.22 | 0.00 | 0.00 | 0.00 |
| Lower Yare First - Buckenham | | | | | | | | | | | | |
| P153 | Buckenham Pumping Station | 8,295.23 | 1,785.00 | 0.00 | 750.00 | 4,552.21 | 835.72 | 331.89 | 40.41 | 0.00 | 0.00 | 0.00 |
| Lower Yare First - Postwick | | | | | | | | | | | | |
| P152 | Postwick Pumping Station | 17,851.71 | 6,335.00 | 65.00 | 0.00 | 8,087.88 | 835.72 | 2,487.71 | 40.40 | 0.00 | 0.00 | 0.00 |
| Lower Yare Fourth | | | | | | | | | | | | |
| P154 | Cantley Pumping Station | 6,491.31 | 1,312.50 | 0.00 | 750.00 | 3,268.26 | 835.72 | 284.43 | 40.40 | 0.00 | 0.00 | 0.00 |
| | PUMPING STATIONS | 559,272.35 | 212,368.14 | 13,357.50 | 15,123.00 | 229,199.11 | 30,921.62 | 55,894.68 | 2,432.45 | 0.00 | 0.00 | -24.15 |
| | DIRECT WORKS | £912,226.04 | £401,903.65 | £126,966.50 | £15,123.00 | £229,199.11 | £30,921.62 | £104,016.18 | £2,432.45 | £1,687.68 | £0.00 | -£24.15 |

P SEMMENCE
OPERATIONS MANAGER

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| Plant ID | Mobile Plant Operations Account | Notional Income | Charge Unit Rate | Out Unit | Units Worked | PL01 R & M | PL02 Fuel Oil Lub | PL03 Parts | PL04 3rd Party R & M | PL05 Licence & Ins | Services | PL06 Depn | Total Expenditure | Over (Under) Recovery |
|----------|---|------------------|------------------|----------|-----------------|------------------|-------------------|-----------------|----------------------|--------------------|-----------------|------------------|-------------------|-----------------------|
| M01 | Hyundai Excavator and Extension Arm | 0.00 | 13.00 | Hour | 0 | 332.50 | 0.00 | 20.31 | 0.00 | 499.02 | 0.00 | 5,555.53 | 6,407.36 | -6,407.36 |
| M02 | Hyundai 140LC Excavator | 0.00 | 13.00 | Hour | 0 | 507.50 | 0.00 | 20.32 | 0.00 | 499.02 | 382.60 | 5,555.55 | 6,964.99 | -6,964.99 |
| M25 | Doosan DX140LX Excavator Q532 MAP | 6,630.00 | 15.00 | Hour | 442 | 1,645.00 | 1,599.92 | 270.52 | 0.00 | 0.00 | 495.00 | 0.00 | 4,010.44 | 2,619.56 |
| M41 | Doosan 14T Excavator | 31,695.00 | 15.00 | Hour | 2,113 | 3,672.87 | 7,141.10 | 892.68 | 0.00 | 782.50 | 512.74 | 12,081.96 | 25,083.85 | 6,611.15 |
| M42 | Doosan 14T Excavator | 26,692.50 | 15.00 | Hour | 1,780 | 5,814.87 | 6,356.16 | 256.48 | 0.00 | 1,457.02 | 209.49 | 12,081.96 | 26,175.98 | 516.52 |
| | Excavators | 65,017.50 | | | 4,334.50 | 11,972.74 | 15,097.18 | 1,460.31 | 0.00 | 3,237.56 | 1,599.83 | 35,275.00 | 68,642.62 | -3,625.12 |
| M08 | John Deere Tractor | 0.00 | 16.00 | Hour | 0 | 402.50 | 0.00 | 20.32 | 0.00 | 310.00 | 0.00 | 0.00 | 732.82 | -732.82 |
| M43 | New Holland Tractor | 24,176.00 | 16.00 | Hour | 1,511 | 3,753.37 | 6,017.30 | 1,304.79 | 0.00 | 782.50 | 1,069.91 | 20,509.32 | 33,437.19 | -9,261.19 |
| M44 | Herder Hedge Cutter with Wire Watcher | 0.00 | 0.00 | N/A | 0 | 2,257.50 | 208.76 | 907.27 | 0.00 | 0.00 | 57.47 | 10,492.80 | 13,923.80 | -13,923.80 |
| | Tractors | 24,176.00 | | | 1,511.00 | 6,413.37 | 6,226.06 | 2,232.38 | 0.00 | 1,092.50 | 1,127.38 | 31,002.12 | 48,093.81 | -23,917.81 |
| M03A | Herder Weedbasket (spare) | 0.00 | 2.00 | Hour | 0 | 192.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 192.50 | -192.50 |
| M03B | Landreus Bucket | 0.00 | 2.00 | Hour | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| M05A | Landreus Weedbasket | 818.00 | 2.00 | Hour | 409 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 818.00 |
| M05B | Landreus Weedbasket (spare) | 0.00 | 2.00 | Hour | 0 | 1,172.50 | 0.00 | 870.25 | 0.00 | 0.00 | 0.00 | 0.00 | 2,042.75 | -2,042.75 |
| M05C | Herder Weedbasket | 3,525.00 | 2.00 | Hour | 1,763 | 1,736.00 | 0.00 | 880.38 | 0.00 | 0.00 | 0.00 | 846.48 | 3,462.86 | 62.14 |
| M05D | Herder Weedbasket | 3,399.00 | 2.00 | Hour | 1,700 | 542.50 | 0.00 | 787.55 | 0.00 | 0.00 | 0.00 | 904.33 | 2,234.38 | 1,164.62 |
| | Baskets/Buckets | 7,742.00 | | | 3,871 | 3,643.50 | 0.00 | 2,538.18 | 0.00 | 0.00 | 0.00 | 1,750.81 | 7,932.49 | -190.49 |
| M13 | Comfort Space | 200.00 | 200.00 | Week | 1 | 752.50 | 14.12 | 86.05 | 0.00 | 0.00 | 0.00 | 1,599.48 | 2,452.15 | -2,252.15 |
| M16 | Polaris All Terrain Vehicle | 5,869.50 | 136.50 | Week | 43 | 0.00 | 0.00 | 0.00 | 0.00 | 782.50 | 78.85 | 0.00 | 861.35 | 5,008.15 |
| M18 | Trimble R10 GPS Level Equipment | 2,600.00 | 50.00 | Day | 52 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 1,308.14 | 2,808.14 | -208.14 |
| M20 | Perkins GCB300A Generator | 0.00 | 300.00 | Week | 0 | 52.50 | 0.00 | 41.25 | 0.00 | 0.00 | 0.00 | 4,405.20 | 4,498.95 | -4,498.95 |
| M21 | 2ft Towed Sheepsfoot Roller | 0.00 | 30.00 | Day | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,424.25 | 1,424.25 | -1,424.25 |
| M22 | Selwood D200 Mobile pumps | 0.00 | 130.00 | Day | 0 | 210.00 | 270.70 | 44.40 | 0.00 | 0.00 | 0.00 | 3,427.11 | 3,952.21 | -3,952.21 |
| M22a | Selwood D200 Mobile pumps | 6,630.00 | 130.00 | Day | 51 | 315.00 | 187.24 | 47.09 | 0.00 | 0.00 | 0.00 | 3,513.72 | 4,063.05 | 2,566.95 |
| M23 | LM186 TriAxle Flat Bed Trailer | 1,015.00 | 35.00 | Day | 29 | 350.00 | 0.00 | 44.50 | 0.00 | 0.00 | 0.00 | 915.96 | 1,310.46 | -295.46 |
| M24 | LM186 TriAxle Flat Bed Trailer | 0.00 | 35.00 | Day | 0 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 457.98 | 457.98 | -457.98 |
| M26 | Selwood D200 Pump (0516042SD) | 260.00 | 130.00 | Day | 2 | 945.00 | 19.02 | 131.42 | 0.00 | 0.00 | 0.00 | 3,513.72 | 4,609.16 | -4,349.16 |
| M27 | Selwood D200 Pump (0516052SD) | 260.00 | 130.00 | Day | 2 | 437.50 | 19.02 | 164.32 | 0.00 | 0.00 | 0.00 | 3,513.72 | 4,134.56 | -3,874.56 |
| M29 | Selwood S100 CAT C2.2 Super Silent Pump | 1,170.00 | 65.00 | Day | 18 | 507.50 | 0.00 | 17.34 | 0.00 | 0.00 | 40.00 | 3,711.12 | 4,275.96 | -3,105.96 |
| M30 | Selwood S100 CAT C2.2 Super Silent Pump | 845.00 | 65.00 | Day | 13 | 437.50 | 41.28 | 17.34 | 0.00 | 0.00 | 0.00 | 3,711.12 | 4,207.24 | -3,362.24 |
| M32 | Welfare Unit - Boss Eco | 9,400.00 | 40.00 | Day | 235 | 612.50 | 9.41 | 149.00 | 0.00 | 0.00 | 0.00 | 6,210.00 | 6,980.91 | 2,419.09 |
| M33 | Flail Head - Mower | 15,110.00 | 10.00 | Hour | 1,511 | 980.00 | 0.00 | 594.11 | 0.00 | 0.00 | 0.00 | 1,407.12 | 2,981.23 | 12,128.77 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| Plant ID | Mobile Plant Operations Account | Notional Income | Charge Unit Rate | Out Unit | Units Worked | PL01 R & M | PL02 Fuel Oil Lub | PL03 Parts | PL04 3rd Party R & M | PL05 Licence & Ins | Services | PL06 Depn | Total Expenditure | Over (Under) Recovery |
|--|---------------------------------|--------------------|------------------|----------|------------------|-------------------|-------------------|-------------------|----------------------|--------------------|------------------|--------------------|--------------------|-----------------------|
| M38 | Telehandler | 11,515.00 | 35.00 | Hour | 329 | 332.50 | 618.07 | 33.71 | 0.00 | 782.50 | 1,819.92 | 14,285.16 | 17,871.86 | -6,356.86 |
| M39 | Tool Space, Boss Cabins | 4,785.00 | 165.00 | Week | 29 | 910.00 | 0.00 | 65.94 | 0.00 | 0.00 | 277.52 | 3,705.00 | 4,958.46 | -173.46 |
| M40 | Fuel Bowser (Towable) | 14.00 | 7.00 | Day | 2 | 760.87 | 0.00 | 277.62 | 0.00 | 109.50 | 0.00 | 649.08 | 1,797.07 | -1,783.07 |
| M41A | Extension Arm | 0.00 | 0.00 | Hour | 0 | 70.00 | 0.00 | 4.13 | 0.00 | 0.00 | 0.00 | 569.52 | 643.65 | -643.65 |
| M42A | Extension Arm | 0.00 | 0.00 | Hour | 0 | 245.00 | 0.00 | 4.14 | 0.00 | 0.00 | 0.00 | 569.52 | 818.66 | -818.66 |
| M49 | Hot Water Pressure Washer | 1,825.00 | 10.00 | Hour | 183 | 560.00 | 89.18 | 408.11 | 0.00 | 17.50 | 0.00 | 510.02 | 1,584.81 | 240.19 |
| M51 | LM186 Tri-Axle Trailer | 945.00 | 35.00 | Day | 27 | 192.50 | 0.00 | 3.85 | 0.00 | 0.00 | 0.00 | 0.00 | 196.35 | 748.65 |
| Specialist Equipment | | 62,443.50 | | | 2,526.50 | 8,670.87 | 1,268.04 | 2,134.32 | 0.00 | 3,192.00 | 2,216.29 | 59,406.94 | 76,888.46 | -14,444.96 |
| Mobile Plant Operations Account (this year) | | £159,379.00 | | | 12,243.00 | £30,700.48 | £22,591.28 | £8,365.19 | £0.00 | £7,522.06 | £4,943.50 | £127,434.87 | £201,557.38 | -£42,178.38 |
| Mobile Plant Operations Account (last year) | | £150,610.52 | | | 10,866.38 | £17,535.61 | £15,400.38 | £24,636.99 | £996.27 | £1,532.35 | £0.00 | £79,367.71 | £139,469.29 | £11,141.23 |

P SEMMENCE - OPERATIONS MANAGER

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| ID | Labour Operations Account | Actual 2020/21 | Actual 2021/22 | Annual Estimate | Variance |
|---|---|--------------------|---------------------|--------------------|------------------|
| Work Done: | | | | | |
| 7000 | Labour and Workshop Charges | 735,460.52 | 698,241.25 | 875,000 | -176,759 |
| 7005 | Contributions from Contractors towards Supervision Costs | 15,938.00 | 8,365.50 | 11,375 | -3,010 |
| | | 751,398.52 | 706,606.75 | 886,375 | -179,768 |
| Workshop Direct Costs: | | | | | |
| 7015 | Workshop Salaries (4) | 174,505.58 | 177,598.14 | 178,000 | 402 |
| 7190 | Plant Engineer Vehicle 1 - AU64 HCG (Ex B Harding) | 3,837.42 | 728.19 | 50 | -678 |
| 7195 | Plant Engineer Vehicle 2 - AU64 HCD (Pool from 01/12/2019) | 5,066.46 | -110.33 | 0 | 110 |
| 7180 | Plant Engineer Vehicle 3 - AK14 XRE (Pool from 01/12/2019) | 3,995.71 | 1,454.37 | 1,000 | -454 |
| 7205 | Plant Engineer Vehicle 4 - AF66 LSK (JA Old Truck - Pool Truck) | 7,608.40 | 4,211.38 | 1,000 | -3,211 |
| 7220 | Plant Engineer Vehicle 5 - Chris Sparrow (Hire Vehicle) | 419.91 | 0.00 | 0 | 0 |
| 7225 | Plant Engineer Vehicle 6 - James Howes (Hire Vehicle) | 1,558.58 | 0.00 | 0 | 0 |
| 7230 | Plant Engineer - AO69 AWU Stewart Hunt | 11,220.86 | 11,961.13 | 13,000 | 1,039 |
| 7231 | Water Level Management Operative - AO69 CVM Chris Sparrow | 12,582.72 | 607.89 | 13,000 | 12,392 |
| 7232 | Plant Engineer - AU69 YWJ Ricky Grimmer | 10,119.28 | 11,717.78 | 11,000 | -718 |
| 7233 | Maintenance Operative - AU69 ZWD James Howes | 13,357.45 | 3,104.42 | 14,000 | 10,896 |
| 7235 | Mechanical & Electrical Engineer - AP70 OWC Jason Meadows | 4,556.17 | 10,831.54 | 12,000 | 1,168 |
| 7236 | Plant Engineer - AU21 WVH James Armstrong | 385.62 | 10,878.30 | 10,000 | -878 |
| 7237 | Mechanical & Electrical Engineer - AU21 WUV Josh Longhurst | 370.00 | 10,100.97 | 10,000 | -101 |
| | | 249,584.16 | 243,083.78 | 263,050 | 19,966.22 |
| In-Field Direct Costs: | | | | | |
| 7010 | Basic Pay | 152,527.66 | 141,663.37 | 170,000 | 28,337 |
| 7020 | Overtime | 30,607.02 | 23,600.57 | 40,000 | 16,399 |
| 7030 | Bonus | 0.00 | 0.00 | 0 | 0 |
| 7080 | Call Out/Expenses | 1,992.28 | 1,058.76 | 2,000 | 941 |
| 7100 | Business Mileage | 11,502.00 | 12,686.85 | 12,000 | -687 |
| 7110 | Holiday Pay | 14,156.32 | 14,152.08 | 20,000 | 5,848 |
| 7120 | Sick Pay | 404.33 | 630.14 | 500 | -130 |
| | | 211,189.61 | 193,791.77 | 244,500 | 50,708 |
| Workshop Variable Overheads: | | | | | |
| 7085 | Mobile Telephone Charges | 4,738.93 | 4,552.66 | 4,881 | 328 |
| 7090 | Lone Worker Telephone Charges | 836.00 | 1,020.00 | 1,000 | -20 |
| 7135 | Employers NI Costs | 21,069.33 | 21,723.28 | 21,701 | -22 |
| 7145 | Employers Pension Costs | 41,779.63 | 42,178.73 | 43,033 | 854 |
| 7155 | Life Assurance | 1,940.64 | 2,113.86 | 2,100 | -14 |
| 7245 | Training Course Fees | 1,035.00 | 1,265.00 | 5,000 | 3,735 |
| 7255 | Protective Clothing/Health and Safety | 1,307.88 | 1,128.08 | 1,650 | 522 |
| | | 72,707.41 | 73,981.61 | 79,366 | 5,384 |
| In-Field Variable Overheads: | | | | | |
| 7070 | Mobile Telephone Charges | 723.87 | 822.91 | 750 | -73 |
| 7075 | Lone Worker Telephone Charges | 1,020.00 | 1,020.00 | 1,100 | 80 |
| 7130 | Employers NI Costs | 17,888.62 | 20,042.64 | 18,500 | -1,543 |
| 7140 | Employers Pension Costs | 44,617.04 | 42,194.02 | 50,080 | 7,886 |
| 7150 | Life Assurance | 945.85 | 947.54 | 1,000 | 52 |
| 7240 | Training Course Fees | 290.00 | 1,480.50 | 2,500 | 1,020 |
| 7250 | Protective Clothing/Health and Safety | 2,958.00 | 2,882.06 | 5,000 | 2,118 |
| | | 68,443.38 | 69,389.67 | 78,930 | 9,540 |
| Fixed Supervision Overheads: | | | | | |
| 7160 | Operations Manager - A Goose (AGAR) | 63,652.13 | 81,002.96 | 66,000 | -15,003 |
| 7161 | Operations Manager - A Goose (Other Employment Costs) | 714.03 | 21,607.24 | 1,000 | -20,607 |
| 7270 | Redundancy/Pay In Lieu | 0.00 | 24,456.71 | 0 | -24,457 |
| 7215 | Operations Manager - P Semmence (AGAR) | 62,464.81 | 64,220.30 | 65,000 | 780 |
| 7216 | Operations Manager - P Semmence (Other Employment Costs) | 1,008.44 | 1,035.27 | 1,200 | 165 |
| 7170 | Operations Manager - Vehicle AF16 LSD (AG) | 3,018.21 | 5,482.97 | 10,000 | 4,517 |
| 7200 | Operations Manager - Vehicle AF66 LRX (AB - Old) | 9,432.83 | -54.41 | 1,000 | 1,054 |
| 7210 | Operations Manager - Vehicle AE18 NMO (PS) | 9,538.76 | 3,850.28 | 10,000 | 6,150 |
| 7234 | Operations Manager - Vehicle AP70 OWA (AB - New) | 4,342.78 | 0.00 | 10,000 | 10,000 |
| | | 154,171.99 | 201,601.32 | 164,200 | -37,401 |
| Staff Costs (excluding depreciation) | | | | | |
| | | 710,581.33 | 732,715.93 | 795,045 | 62,329 |
| | Depreciation of Company Vehicles | 45,515.22 | 49,132.22 | 35,000 | -14,132 |
| Workshop Overheads: | | | | | |
| 7280 | Martham Depot | 4,727.84 | 10,215.48 | 5,000 | -5,215 |
| 7300 | Business Rates | 4,940.10 | 4,940.10 | 5,000 | 60 |
| 7301 | Refuse Collection | 0.00 | 955.81 | 0 | -956 |
| 7305 | Electricity and Fuel | 4,273.35 | 5,731.61 | 4,275 | -1,457 |
| 7311 | Printing and Stationary | 424.88 | 539.84 | 555 | 15 |
| 7315 | Heating Oil | 0.00 | 0.00 | 0 | 0 |
| 7320 | Repairs and Maintenance | 4,174.21 | 2,887.10 | 5,000 | 2,113 |
| 7325 | Insurance | 0.00 | 0.00 | 0 | 0 |
| 7330 | Depreciation | 27,204.36 | 27,204.36 | 26,500 | -704 |
| 7260 | Small Tools and Consumables | 10,873.66 | 4,401.25 | 10,000 | 5,599 |
| | | 56,618.40 | 56,875.55 | 56,330 | -546 |
| Net Operating Surplus/(Deficit) | | | | | |
| | | -£61,316.43 | -£132,116.95 | £0 | -132,117 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| ID | Labour Operations Account | Actual 2020/21 | Actual 2021/22 | Annual Estimate | Variance |
|----------------------------|--------------------------------------|-------------------|-------------------|--------------------|--------------|
| Productive Hours: | | | | | |
| L017 | Adrian Brooks | 2,177 | 2,026 | 1,840 | 186 |
| L002 | Alan Cullingford | 2,362 | 2,193 | 1,840 | 353 |
| L008 | Alan Goose | 680 | 1,120 | 1,100 | 20 |
| L010 | Darren Grimmer | 2,195 | 1,970 | 1,840 | 130 |
| L023 | James Howes | 2,497 | 2,061 | 1,840 | 221 |
| L018 | Phil Semmence | 2,278 | 1,951 | 1,840 | 111 |
| L011 | Chris Sparrow | 2,520 | 2,119 | 1,840 | 279 |
| | In-Field | 14,707 | 13,438 | 12,140 | 1,298 |
| L012 | James Armstrong | 1,548 | 1,461 | 1,600 | -139 |
| L006 | Ricky Grimmer | 1,324 | 1,522 | 1,600 | -78 |
| L005 | Stewart Hunt | 1,832 | 1,632 | 1,600 | 32 |
| L027 | Joshua Longhurst | 1,773 | 1,565 | 1,400 | 165 |
| L028 | Jason Meadows | 1,561 | 1,570 | 1,400 | 170 |
| | Workshop | 8,038 | 7,750 | 7,600 | 150 |
| L001 | Ben Goose | 0 | 4 | 0 | 4 |
| L026 | Bear Terrain Ltd | 10 | 0 | 0 | 0 |
| L003 | Robert Thain | 1,578 | 1,240 | 1,000 | 240 |
| L013 | GDR Sales | 0 | 0 | 0 | 0 |
| L015 | Laser Civil Engineering Ltd | 0 | 0 | 0 | 0 |
| L016 | Paul V Thain | 0 | 0 | 0 | 0 |
| L019 | David Cook | 0 | 0 | 0 | 0 |
| L020 | Mervyn Lambert (Via Anglia Farmers) | 0 | 0 | 0 | 0 |
| L021 | Banham Farms Ltd | 856 | 43 | 750 | -707 |
| L022 | J Nicholls | 8 | 0 | 0 | 0 |
| L024 | Wakeham Hire Ltd | 0 | 0 | 0 | 0 |
| L025 | Works Ltd Conservation | 0 | 0 | 0 | 0 |
| | Contractors | 2,452 | 1,287 | 1,750 | -463 |
| In-Field Cost/Hour: | | | | | |
| | Direct Cost | 14.36 | 14.42 | 20.14 | 6 |
| | Variable Overhead | 4.65 | 5.16 | 6.50 | 1 |
| | Fixed Supervision Overhead (9/10ths) | 8.46 | 12.94 | 11.33 | -2 |
| | Depot Overhead (1/3rd) | 1.28 | 1.41 | 1.55 | 0 |
| | | £28.75 | £33.93 | £39.52 | -6 |
| Workshop Cost/Hour: | | | | | |
| | Direct Cost | 31.05 | 31.37 | 34.61 | 3 |
| | Variable Overhead | 9.05 | 9.55 | 10.44 | 1 |
| | Fixed Supervision Overhead (1/10th) | 1.72 | 2.49 | 2.01 | 0 |
| | Depot Overhead (2/3rds) | 4.70 | 4.89 | 4.94 | 0 |
| | | £46.52 | £48.30 | £52.00 | -4 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| 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 |
|-------------------|--|------------------------|------------------------------|-----------------------|-------------|-------------|--------------------|-----------------------|-----------------------|------------------|-------------------------------|-----------------------|-------------------------------|-------------------|-------------------|
| M01 | Hyundai Excavator and Extension Arm | 12/03/2015 | 5 | 64,450.00 | | | -64,450.00 | 0.00 | 57,783.32 | 5,555.53 | -63,338.87 | -0.01 | 15,638.87 | 0.01 | |
| M02 | Hyundai Excavator | 01/04/2015 | 5 | 64,450.00 | | | -64,450.00 | 0.00 | 57,783.32 | 5,555.55 | -63,338.87 | 0.00 | 15,688.87 | 0.00 | |
| M41 | Doosan 14T Excavator | 15/11/2020 | 7 | 84,573.52 | | | | 84,573.52 | 3,020.49 | 12,081.96 | | 15,102.45 | | 69,471.07 | |
| M42 | Doosan 14T Excavator | 15/11/2020 | 7 | 84,573.52 | | | | 84,573.52 | 3,020.49 | 12,081.96 | | 15,102.45 | | 69,471.07 | |
| Excavators | | | | 298,047.04 | 0.00 | 0.00 | -128,900.00 | 169,147.04 | 121,607.62 | 35,275.00 | -126,677.74 | 30,204.89 | 31,327.74 | 138,942.15 | |
| M08 | John Deere Tractor & Flail AU06 EWR | 18/07/2012 | 5 | 33,333.33 | | | -33,333.33 | 0.00 | 33,333.33 | 0.00 | -33,333.33 | 0.00 | 17,000.00 | 0.00 | |
| M43 | New Holland Tractor AO70 VXN | 06/11/2020 | 5 | 95,710.00 | | | | 95,710.00 | 4,724.77 | 20,509.32 | | 25,234.09 | | 70,475.91 | |
| M44 | Herder Hedge Cutter with Wire Watcher | 15/01/2021 | 7 | 73,450.00 | | | | 73,450.00 | 4,393.05 | 10,492.80 | | 14,885.85 | | 58,564.15 | |
| Tractors | | | | 202,493.33 | 0.00 | 0.00 | -33,333.33 | 169,160.00 | 42,451.15 | 31,002.12 | -33,333.33 | 40,119.94 | 17,000.00 | 129,040.06 | |
| 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 | 1,058.10 | 846.48 | | 1,904.58 | | 4,020.42 | |
| M05D | Herder Weedbasket | 01/10/2020 | 7 | 6,330.00 | | | | 6,330.00 | 452.16 | 904.31 | | 1,356.47 | | 4,973.53 | |
| Baskets | | | | 32,704.00 | 0.00 | 0.00 | 0.00 | 32,704.00 | 21,959.26 | 1,750.79 | 0.00 | 23,710.05 | 0.00 | 8,993.95 | |
| M09 | Ford Ranger AK14 XRE | 14/07/2014 | 3 | 17,254.88 | | | -17,254.88 | 0.00 | 17,254.88 | 0.00 | -17,254.88 | 0.00 | 6,050.00 | 0.00 | |
| M11 | Isuzu D-Max AU64 HCG | 21/03/2016 | 3 | 18,078.81 | | | -18,078.81 | 0.00 | 18,078.70 | 0.08 | -18,078.81 | -0.03 | 6,100.00 | 0.03 | |
| 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 | |
| M17 | Ford Ranger AF66 LSK | 21/10/2016 | 3 | 19,400.00 | | | | 19,400.00 | 18,191.50 | 1,208.50 | | 19,400.00 | | 0.00 | |
| M28 | Ford Ranger AE18 NMO | 19/03/2018 | 3 | 20,095.05 | | | | 20,095.05 | 20,095.05 | 0.00 | | 20,095.05 | | 0.00 | |
| M34 | Toyota Hilux AO69 AWU (Inc Hard Canopy) | 04/11/2019 | 3 | 21,544.48 | | | | 21,544.48 | 10,173.82 | 7,181.52 | | 17,355.34 | | 4,189.14 | |
| M35 | Toyota Hilux AO69 CVM (Inc Hard Canopy) | 04/11/2019 | 3 | 21,713.26 | | | | 21,713.26 | 10,253.55 | 7,237.80 | | 17,491.35 | | 4,221.91 | |
| M36 | Toyota Hilux AU69 YWJ (Inc Hard Canopy) | 04/11/2019 | 3 | 21,544.48 | | | | 21,544.48 | 10,173.82 | 7,181.52 | | 17,355.34 | | 4,189.14 | |
| M37 | Toyota Hilux AU69 ZWD (Inc Hardtop Canopy) | 04/11/2019 | 3 | 21,713.26 | | | | 21,713.26 | 10,253.55 | 7,237.80 | | 17,491.35 | | 4,221.91 | |
| M45 | Toyota Hilux AP70 OWC | 15/12/2020 | 5 | 21,860.82 | | | | 21,860.82 | 1,430.13 | 4,602.24 | | 6,032.37 | | 15,828.45 | |
| M46 | Toyota Hilux AP70 OWA | 15/12/2020 | 5 | 21,902.85 | | | | 21,902.85 | 1,431.61 | 4,611.12 | | 6,042.73 | | 15,860.12 | |
| M47 | Toyota Hilux AU21 WUV (Inc Hardtop/Glass Rear) | 11/03/2021 | 5 | 22,027.06 | | | | 22,027.06 | 0.00 | 4,931.39 | | 4,931.39 | | 17,095.67 | |
| M48 | Toyota Hilux AU21 WVH (Inc Hardtop/Solid Rear) | 11/03/2021 | 5 | 22,027.06 | | | | 22,027.06 | 0.00 | 4,940.25 | | 4,940.25 | | 17,086.81 | |
| Vehicles | | | | 268,121.83 | 0.00 | 0.00 | -35,333.69 | 232,788.14 | 136,296.43 | 49,132.22 | -35,333.69 | 150,094.96 | 12,150.00 | 82,693.18 | |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| 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 |
|---|---|------------------------|------------------------------|-----------------------|--------------|------------------|---------------------|-----------------------|-----------------------|--------------------|-------------------------------|-----------------------|-------------------------------|--------------------|-------------------|
| M13 | Comfort Space | 27/06/2016 | 10 | 15,995.00 | | | | 15,995.00 | 7,597.53 | 1,599.48 | | 9,197.01 | | 6,797.99 | |
| M16 | Polaris All-Terrain Vehicle | 01/09/2016 | 4 | 14,659.00 | | | | 14,659.00 | 14,659.00 | 0.00 | | 14,659.00 | | 0.00 | |
| M18 | Trimble R10 GPS Level Equipment | 10/09/2016 | 5 | 15,700.00 | | | | 15,700.00 | 14,391.84 | 1,308.16 | | 15,700.00 | | 0.00 | |
| M20 | Perkins GCB300A Generator | 27/01/2017 | 5 | 28,368.00 | | | | 28,368.00 | 21,562.80 | 4,405.20 | | 25,968.00 | | 2,400.00 | |
| M21 | 2ft Towed Sheepsfoot Roller | 07/09/2016 | 5 | 9,495.00 | | | | 9,495.00 | 8,070.75 | 1,424.25 | | 9,495.00 | | 0.00 | |
| M22 | Selwood D200 Mobile pumps | 02/02/2017 | 6 | 21,077.99 | | | | 21,077.99 | 17,650.88 | 3,427.11 | | 21,077.99 | | 0.00 | |
| M22A | Selwood D200 Mobile pumps | 02/02/2017 | 6 | 21,077.99 | | | | 21,077.99 | 13,469.26 | 3,513.72 | | 16,982.98 | | 4,095.01 | |
| M23 | LM186 TriAxle Flat Bed Trailer | 11/04/2017 | 5 | 4,580.00 | | | | 4,580.00 | 3,663.84 | 915.96 | | 4,579.80 | | 0.20 | |
| M24 | LM186 TriAxle Flat Bed Trailer | 11/04/2017 | 5 | 4,580.00 | | | -4,580.00 | 0.00 | 3,663.84 | 457.98 | -4,121.82 | 0.00 | 1,541.82 | 0.00 | |
| M25 | Doosan DX140LX Q532 MAP | 01/09/2018 | 1 | 1,750.57 | | | | 1,750.57 | 1,750.57 | 0.00 | | 1,750.57 | | 0.00 | |
| M26 | Selwood D200 Pump (0516042SD) | 22/05/2017 | 6 | 21,077.99 | | | | 21,077.99 | 14,006.91 | 3,513.72 | | 17,520.63 | | 3,557.36 | |
| M27 | Selwood D200 Pump (0516052SD) | 22/05/2017 | 6 | 21,077.99 | | | | 21,077.99 | 14,006.91 | 3,513.72 | | 17,520.63 | | 3,557.36 | |
| M29 | S100 CAT C2.2 Super Silent Pump & Trailer | 07/02/2019 | 6 | 22,267.02 | | | | 22,267.02 | 7,731.50 | 3,711.12 | | 11,442.62 | | 10,824.40 | |
| M30 | S100 CAT C2.2 Super Silent Pump & Trailer | 07/02/2019 | 6 | 22,267.01 | | | | 22,267.01 | 7,731.50 | 3,711.12 | | 11,442.62 | | 10,824.39 | |
| M32 | Welfare Unit - Boss Eco | 30/08/2019 | 3 | 18,630.00 | | | | 18,630.00 | 9,832.50 | 6,210.00 | | 16,042.50 | | 2,587.50 | |
| M33 | Flail Head - Mower | 22/11/2019 | 7 | 9,850.00 | | | | 9,850.00 | 1,993.42 | 1,407.12 | | 3,400.54 | | 6,449.46 | |
| M38 | Telehandler AU69 CCX | 27/01/2020 | 7 | 99,996.00 | | | | 99,996.00 | 16,666.02 | 14,285.16 | | 30,951.18 | | 69,044.82 | |
| M39 | Boss Cabins Tool Space | 04/02/2020 | 3 | 11,115.00 | | | | 11,115.00 | 4,322.50 | 3,705.00 | | 8,027.50 | | 3,087.50 | |
| M40 | Fuel Bowser (Towable) | 24/06/2020 | 10 | 6,490.87 | | | | 6,490.87 | 486.81 | 649.08 | | 1,135.89 | | 5,354.98 | |
| M41A | Extension Arm | 31/12/2020 | 10 | 5,695.00 | | | | 5,695.00 | 142.38 | 569.52 | | 711.90 | | 4,983.10 | |
| M42A | Extension Arm | 31/12/2020 | 10 | 5,695.00 | | | | 5,695.00 | 142.38 | 569.52 | | 711.90 | | 4,983.10 | |
| M51 | LM186 TriAxle Flat Bed Trailer | 15/09/2021 | 5 | 0.00 | | 5,100.00 | | 5,100.00 | 0.00 | 510.02 | | 510.02 | | 4,589.98 | |
| Specialist Equipment | | | | 381,445.43 | 0.00 | 5,100.00 | -4,580.00 | 381,965.43 | 183,543.14 | 59,406.96 | -4,121.82 | 238,828.28 | 1,541.82 | 143,137.15 | |
| Fixed Assets: Mobile Plant and Equipment | | | | £1,182,811.63 | £0.00 | £5,100.00 | -£202,147.02 | £985,764.61 | £505,857.61 | £176,567.09 | -£199,466.58 | £482,958.12 | £62,019.56 | £502,806.49 | |
| P100 | Kettlewell House: NK391156 (2%) | 25/08/2009 | 50 | 51,450.00 | | | | 51,450.00 | 13,377.00 | 1,029.00 | | 14,406.00 | | 37,044.00 | |
| P200 | Martham Depot | 01/06/2015 | 20 | 156,740.00 | | | | 156,740.00 | 45,715.60 | 7,836.96 | | 53,552.56 | | 103,187.44 | |
| P201 | Martham Depot - Year 2 | 31/03/2017 | 10 | 31,080.29 | | | | 31,080.29 | 12,691.00 | 3,108.00 | | 15,799.00 | | 15,281.29 | |
| P202 | Martham Depot - Year 3 | 31/03/2018 | 10 | 41,670.11 | | | | 41,670.11 | 8,334.13 | 2,083.56 | | 10,417.69 | | 31,252.42 | |
| P203 | Martham Depot - Year 4 | 31/03/2019 | 10 | 56,483.46 | | | | 56,483.46 | 11,296.75 | 5,648.40 | | 16,945.15 | | 39,538.31 | |
| P204 | Double Storey Workshop | 30/11/2018 | 10 | 19,554.56 | | | | 19,554.56 | 4,725.61 | 1,955.40 | | 6,681.01 | | 12,873.55 | |
| P205 | Ground Floor & First Floor Accommodation | 01/03/2019 | 10 | 10,851.84 | | | | 10,851.84 | 2,170.31 | 1,085.16 | | 3,255.47 | | 7,596.37 | |
| P206 | Martham Depot - Year 5 | 31/03/2020 | 10 | 54,868.98 | | | | 54,868.98 | 5,486.88 | 5,486.88 | | 10,973.76 | | 43,895.22 | |
| Fixed Assets: Land and Buildings | | | | £422,699.24 | £0.00 | £0.00 | £0.00 | £422,699.24 | £103,797.28 | £28,233.36 | £0.00 | £132,030.64 | £0.00 | £290,668.60 | |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| 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 |
|--|-----------------------|------------------------|------------------------------|-----------------------|--------------|------------------|---------------------|-----------------------|-----------------------|--------------------|--------------------------------|-----------------------|-------------------------------|--------------------|-------------------|
| 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 | |
| Fixed Assets: Pumping Stations and Properties | | | | £412,721.95 | £0.00 | £0.00 | £0.00 | £412,721.95 | £412,721.95 | £0.00 | £0.00 | £412,721.95 | £0.00 | £0.00 | |
| Shared Consortium Assets (6.31%) | | | | £473.25 | £0.00 | £0.00 | £0.00 | £473.25 | £473.25 | £0.00 | £0.00 | £473.25 | £0.00 | £0.00 | |
| Fixed Assets | | | | £2,018,706.07 | £0.00 | £5,100.00 | -£202,147.02 | £1,821,659.05 | £1,022,850.08 | £204,800.45 | -£199,466.58 | £1,028,183.96 | £62,019.56 | £793,475.09 | |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2022 | | ACTUAL 2020/21 £ | ACTUAL 2021/22 £ |
|---|---|------------------------|------------------------|
| 1 | Balances brought forward | | |
| | 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 |
| | As per Statement of Accounts | 1,604,916 | 1,544,214 |
| | (-) Fixed Assets, Long Term Liabilities and Loans | | |
| | Pension Liability | -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 |
| | | 516,347 | 330,856 |
| | (=) Adjusted Balances brought forward | 1,088,569 | 1,213,358 |
| 2 | (+) Rates and Special Levies | | |
| | Drainage Rates | 293,182 | 299,044 |
| | Special Levies issued by the Board | 675,433 | 688,939 |
| | As per Statement of Accounts | 968,615 | 987,983 |
| 3 | (+) All Other Income | | |
| | Grants Applied | 450,114 | 197,430 |
| | Rental Income | 586 | 294 |
| | Highland Water Contributions | 221,097 | 265,286 |
| | Income from Rechargeable Works | 386,821 | 434,379 |
| | Insurance Claims | 11,364 | 0 |
| | Investment Interest | 2,836 | 731 |
| | Development Contributions | 0 | 15,762 |
| | Other Income | 191,929 | 261,980 |
| | Profit/(Loss) on disposal of Fixed Assets | 35,987 | 62,020 |
| | As per Statement of Accounts | 1,300,735 | 1,237,882 |
| | (+) Income from Sale of Fixed Assets (above profit/(loss)) | | |
| | Capital Cost of disposals | 122,707 | 202,147 |
| | Less: Accumulated depreciation written out | -87,317 | -199,467 |
| | | 35,390 | 2,680 |
| | (+) Grants Applied to Grants Received Conversion | | |
| | (-) Grants Applied | -450,114 | -197,430 |
| | (+) Grants Received | 990,980 | 917,404 |
| | | 540,866 | 719,974 |
| | (=) Adjusted Other Income | 1,876,990 | 1,960,536 |
| 4 | (-) Staff Costs | | |
| | Labour Operations Account | 623,672 | 653,463 |
| | Technical Support Staff Costs | 286,120 | 338,311 |
| | Administration Staff Costs | 118,518 | 138,087 |
| | | 1,028,310 | 1,129,861 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2022 | | ACTUAL 2020/21 £ | ACTUAL 2021/22 £ |
|---|---|------------------------|------------------------|
| 5 | (-) Loan Interest/Capital Repayments | | |
| | Loan Interest | 0 | 0 |
| | Capital Repayments | 0 | 0 |
| | As per Statement of Accounts | 0 | 0 |
| 6 | (-) All Other Expenditure | | |
| | Capital Works | 461,672 | 212,366 |
| | Maintenance Works | 1,225,058 | 1,315,077 |
| | Environment Agency Precept | 175,147 | 178,650 |
| | Administration Charges | 176,152 | 196,579 |
| | Cost of Rechargeable Works | 379,846 | 431,709 |
| | Net Deficit/(Surplus) on Operating Accounts | 45,043 | 174,295 |
| | Development Expenditure | 0 | 0 |
| | Depreciation of Pumping Stations | 0 | 0 |
| | As per Statement of Accounts | 2,462,918 | 2,508,675 |
| | (-) Depreciation Charged (Non Cash) | | |
| | Plant and Equipment | 164,204 | 176,567 |
| | Pumping Stations | 0 | 0 |
| | Land and Buildings | 28,233 | 28,233 |
| | | 192,437 | 204,800 |
| | (-) Staff Costs now reported in Box 4 | 1,028,310 | 1,129,861 |
| | (+) Capitalised Additions | | |
| | Land and Buildings | 0 | 0 |
| | Plant and Equipment | 450,336 | 5,100 |
| | | 450,336 | 5,100 |
| | (=) Adjusted Other Expenditure | 1,692,506 | 1,179,114 |
| 7 | (=) Balances carried forward | | |
| | General Reserve | 931,749 | 633,176 |
| | Development Reserve | 77,160 | 92,922 |
| | Plant Reserve | 305,827 | 305,827 |
| | Capital Works Reserve | 77,600 | 77,600 |
| | Grants Reserve | 774,688 | 1,494,662 |
| | Revaluation Reserve | 42,189 | 42,189 |
| | Pension Reserve | -665,000 | -524,000 |
| | As per Statement of Accounts | 1,544,214 | 2,122,377 |
| | (-) Fixed Assets, Long Term Liabilities and Loans | | |
| | Pension Reserve | -665,000 | -524,000 |
| | Loans Outstanding (Current Liabilities) | 0 | 0 |
| | Long Term Borrowing | 0 | 0 |
| | Net Book Value of Tangible Fixed Assets | 995,856 | 793,475 |
| | | 330,856 | 269,475 |
| | (=) Adjusted Balances carried forward | 1,213,358 | 1,852,902 |
| 8 | Total Cash and Short Term Investments | | |
| | Cash at Bank and in Hand | 417,421 | 910,759 |
| | Short Term Investments | 750,000 | 1,000,000 |
| | As per Statement of Accounts | 1,167,421 | 1,910,759 |
| 9 | Total Fixed Assets and Long Term Assets (Net Book Value) | | |
| | Land and Buildings | 318,902 | 290,669 |
| | Plant and Equipment | 676,954 | 502,806 |
| | Pumping Stations | 0 | 0 |
| | Shared Consortium Assets | 0 | 0 |
| | As per Statement of Accounts | 995,856 | 793,475 |
| 10 | Total Borrowings | | |
| | Loans Due (<= 1 Year) | 0 | 0 |
| | Loans Due (> 1 Year) | 0 | 0 |
| | As per Statement of Accounts | 0 | 0 |

From: 01 April 2021
To: 31 March 2022

Period To: 12
Year Ended: 31 March 2022

| BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2022 | ACTUAL 2020/21 £ | ACTUAL 2021/22 £ |
|---|------------------------|------------------------|
|---|------------------------|------------------------|

| 7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8 | ACTUAL 2020/21 £ | ACTUAL 2021/22 £ |
|---|------------------------|------------------------|
|---|------------------------|------------------------|

| | | | |
|----------|--|------------------|------------------|
| 7 | Balances carried forward (adjusted) | 1,213,358 | 1,852,902 |
| | (-) Deduct: Debtors and Prepayments | | |
| | Trade Debtors | 104,171 | 69,286 |
| | Stock and Work in Progress | 9,943 | 14,421 |
| | Drainage Rates and Special Levies Due | -1,373 | 30 |
| | Prepayments | 0 | 0 |
| | Prepayments to WMA | 852 | 21,498 |
| | Accrued Interest | 0 | 0 |
| | Vat Due from HMRC | 40,965 | 16,876 |
| | | 154,558 | 122,111 |
| | (+) Add: Creditors and Payments Received in Advance | | |
| | Creditors Control Account | 32,293 | 42,428 |
| | Accruals | 56,816 | 124,128 |
| | Receipts Paid in Advance | 19,512 | 13,413 |
| | | 108,621 | 179,968 |
| | (=) Box 8 | 1,167,421 | 1,910,759 |
| 8 | (=) Total Cash and Short Term Investments | | |
| | Cash at Bank and in Hand | 417,421 | 910,759 |
| | Short Term Investments | 750,000 | 1,000,000 |
| | | 1,167,421 | 1,910,759 |

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING OFFICER

16 MAY 2022

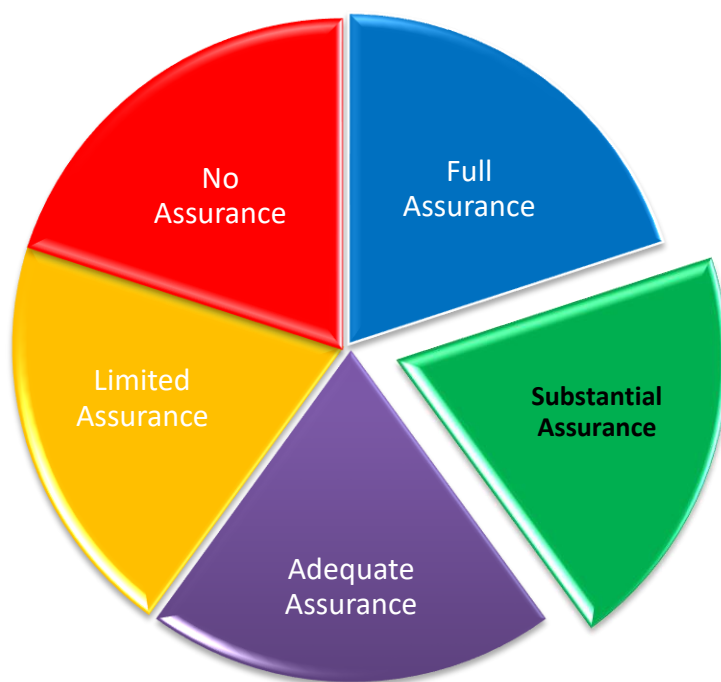


INTERNAL AUDIT REPORT

WATER MANAGEMENT ALLIANCE

REVIEW OF EFFECTIVENESS OF SYSTEM OF INTERNAL CONTROL 2021/22

19th April 2022



Internal Audit Service

This audit has been conducted in accordance with the Accounts & Audit Regulations 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 if 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 Kathy Woodward to whom any query concerning the content of this report should be made to kwoodward@fenland.gov.uk

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

Consultation

| | |
|--------------------------------------|-------------------|
| Draft report issued | 19/04/2022 |
| Management agreement received | 19/04/2022 |
| Final report issued | 19/04/2022 |

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Executive Summary

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

Overall Objective and System Background

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

The WMA 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.

The WMA provides administrative and management support services to six constituent IDB Member Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers, South Holland, and Waveney, Lowe Yare and Lothingland and also provide support services to the Pevensy & Cuckmere Water Level Management Board. The Waveney, Lower Yare & Lothingland IDB joined the WMA on 1st April 2020; however, the WMA did not start providing support services to them until 1st April 2021.

Summary of Key Control Issues and Risks

Based upon the work carried out, Substantial Assurance can be given regarding the effectiveness of the system of internal control operating within the WMA. There are few minor weaknesses identified within the Creditors and Bank Reconciliation areas that require review.

- Instances were identified where payment runs are not authorised as per the financial regulations on either the suggested payments report or the authorisation report.
- There are instances on the Broads IDB bank reconciliation where reconciliations take place for part days, meaning that one full day can have two separate reconciliations. There is a risk that transactions could be missed and is not following standard operating procedure.

A general recommendation has been included regarding improvements that could be made to increase the audit trail of the finance transactions and authorisation procedures, to increase efficiency and to go paperless, thus increasing the efficiency, flexibility and agility of the team.

Summary of Key Recommendations

The key recommendations arising from the audit are:

- Ensure all payment runs have been appropriately authorised.

Internal Audit advice would be that this could be done by the Finance and Rating Manager or the Chief Executive, so long as appropriate segregation of duties is in place.

- Ensure all reconciliations are undertaken up to the end of the previous day, to ensure each complete day is recorded in one reconciliation and corresponds to the bank statements.
- Review current practices to see where efficiencies can be made in going paperless and explore the finance system capabilities for more efficient and robust electronic authorisations.

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.
- Transparency – checking that the Board published information on a website that complies with the relevant Transparency code.

- Exercise of Public Rights – checking that the authority has provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations and complied with the publication requirements for the prior year AGAR.
- 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 in March 2021 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 2021)” 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 2021/22 for each of the six Boards.
- 2.7 The review was undertaken during March and April 2022.

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 six constituent IDB Member Boards, namely Broads, King’s Lynn, East Suffolk, Norfolk Rivers, South Holland and Waveney, Lower Yare and Lothingland. The WMA also provide support services to the Pevensey & Cuckmere Water Level Management Board. The Waveney, Lower Yare & Lothingland IDB joined the WMA on 1st April 2020; however, the WMA did not start providing support services to them until 1st 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: <i>SUBSTANTIAL ASSURANCE</i> | |
|---|--------------------------|
| Control Objectives | Assurance Opinion |
| 1. Creditors - To ensure that all orders have been raised and payments processed in accordance with Financial Regulations. | Substantial |
| 2. Risk Management – 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. | Substantial |
| 3. Budgetary Control - 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. | Substantial |
| 4. Reserve’s Policy - To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate. | Full |
| 5. Income – To ensure that expected income is fully received, based on correct prices, properly recorded and promptly banked, and that VAT is appropriately accounted for. | Substantial |
| 6. 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. | Substantial |
| 7. Payroll - To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC have been paid over correctly. | Substantial |
| 8. Assets & 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. | Substantial |
| 9. Cashbook & Bank Reconciliations - 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. | Substantial |
| 10. Year End Procedures – 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. | Substantial |
| 11. Transparency -To ensure that information published on the website complies with the relevant Transparency code. | Full |

| | |
|---|-------------|
| 12. Publications – To ensure that the period for the exercise of public rights as required by the Accounts and Audit regulations has been provided for and that publication requirements for the prior year AGAR has been complied with. | Full |
|---|-------------|

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.
- 4.3 A total of five 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 five recommendations, all have been actioned.
- 4.4 Significant improvements have been made since the last audit on the control environment, with increased resources in the team and improved processes for ensuring accuracy and control.
- 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 and 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/RFO
 - Phil Camamile, Chief Executive
 - Lisa Manning, Senior Finance & Rating Officer
 - Amy Taylor, Finance & Rating Officer
 - Alex Burton, Finance and Rating-Officer
 - Agi Escovia, Senior Finance and Rating-Officer
 - Graham Tinkler, Rating/Enforcement Officer
- 6.2 I would like to congratulate you on significant improvements over previous years audits. The changes that have been implemented, along with increasing the resourcing capacity has had

a marked impact on the results of the audit and the finance and rating team should be congratulated on their achievements.

Findings, Risks, Recommendations and Management Action Plan

Control Objective 1: Creditors – To ensure that all orders have been raised and payments processed in accordance with Financial Regulations. (AGAR B)

| Rec. no. | Finding / Risk | Recommendation | Priority Rating | Management Response | Responsible Officer and Agreed Due Date |
|----------|---|---|-----------------|--|--|
| 1. | <p><u>Finding</u></p> <p>All suggested payment reports and authorisation reports for the whole year were checked for appropriate authorisation. The process requires at least one of these reports to be initialled or authorised by PC. Three instances were identified where neither report had been authorised before payments were made.</p> <p>Kings Lynn – 31/05/2021 South Holland – 31/05/2021 Norfolk Rivers – 31/07/2021</p> <p>It was explained by the Finance and Rating Manager that this was likely a result of staff members working from home and authorisations obtained via email, but not attached to the file.</p> <p><u>Risk</u></p> <p>Risk that unauthorised payments could be made and not made in accordance with Financial Regulations.</p> | <p>Ensure all payment runs have been appropriately authorised. Internal Audit advice would be that this could be done by the Finance and Rating Manager or the Chief Executive, so long as appropriate segregation of duties is in place.</p> | Low | <p>These payment runs were processed by the Finance and Rating Officer that was required to isolate due to being classed as Clinically Extremely Vulnerable, and working from home.</p> <p>The Finance and Rating Manager will now approve these moving forward from 01st April 2022 (the Chief Executive will sign in her absence)</p> | <p>Sallyanne Jeffrey/All Finance and Rating Team</p> <p>April 2022</p> |

Follow-up of Previous Report's Recommendations

Control Objective 9: Cashbook and Bank Reconciliation - To ensure that regular monthly reconciliations are carried out by a responsible officer, that this is evidenced, and that any discrepancies are investigated and explained, and corrective action is taken where necessary.

| Rec. no. | Finding / Risk | Recommendation | Priority Rating | Management Response | Responsible Officer and Agreed Due Date |
|----------|--|---|-----------------|--|---|
| 2. | <p><u>Finding</u> For the Broads IDB bank reconciliation all of the transactions are reconciled, however a number of reconciliations are undertaken in 'part' days so some transactions will go into one rec and others into the next rec. This creates the illusion that the bank statements are showing incorrect balances.</p> <p><u>Risk</u> Risk that transactions could be missed or duplicated. This could create an issue for business continuity in the event of absences and unnecessary inefficient backtracking to ensure the reconciliations are complete and up to date.</p> | Recommendation - ensure all reconciliations are undertaken up to the end of the previous day, to ensure each complete day is recorded in one reconciliation and corresponds to the bank statements. | Low | Although the bank reconciliations were part complete, we would like to clarify no mistakes or errors were found within any of the Bank reconciliations performed. It could be argued that the Officer was being overly efficient and proactive. We have agreed to complete only full day reconciliations moving forward so the audit trail is clearer. | Finance and Rating Team April 2022 |

Follow-up of Previous Report's Recommendations

General Observation – Improvements and Best Practice

| Rec. no. | Finding / Risk | Recommendation | Priority Rating | Management Response | Responsible Officer and Agreed Due Date |
|----------|---|---|-----------------|---|---|
| 3. | <p><u>Finding</u></p> <p>Following on from the Covid 19 pandemic, significant strides have been made in digital efficiencies to enable the workforce to work in a more flexible and agile manner. There is still a lot more that could be achieved to reduce reliance upon paper audit trails, resulting in benefits such as more efficient working practices, cost savings through reduced storage and enabling electronic authorisation through the finance system, increasing the audit trail. With the impending move to new offices, this would be an ideal time to create a paperless strategy and plan for the finance team.</p> | <p>Review current practices to see where efficiencies can be made in reducing reliance upon paper audit trails and explore the finance system capabilities for more efficient and robust electronic authorisations.</p> <p>Additional support could be sought from the internal auditor to provide advice and guidance if required on implementation on electronic procure to pay and authorisation structures.</p> | Low | <p>The Finance and Rating Team have reduced printing within 2021/22 by saving more on the server, and reducing reliance on paper files, where possible.</p> <p>We have agreed to save down the monthly Financial Reporting pack onto the server from 01st April 2022. This will save significant amounts of paper.</p> <p>Moving forwards the Finance and Rating Manager will look at a strategy to move towards a more paperless way of working. The Bedford Group of IDBs is currently trialling a system that is moving towards a paperless system, so we can benefit from their experience and visit to see how their system works, and how we can utilise this best for our Consortium.</p> | <p>Finance and Rating Manager</p> <p>April 2022 (Month End Financial Reporting Packs)</p> <p>April 2024</p> |

Follow-up of Previous Report's Recommendations

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 | Follow-up of Agreed Actions |
|----------|---|---|-----------------|--|---|---|
| 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". | Medium | 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 30th June 2021 | All Board minutes have been checked for the risk register items and now contain the correct description of 'approved' in the minutes. |
| 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. | Low | 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 30th June 2021 | All risk registers have been checked and the updated date now coincides with the appropriate Board meeting. |

Follow-up of Previous Report's Recommendations

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 | Follow-up of Agreed Actions |
|----------|--|--|-----------------|--|--|--|
| 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"> • BACS Submission Details report had been initialled by CEO; • Update Records Check Report payroll totals for each employee agreed to their payslip; • Payslip details agreed to timesheet or expenses sheet; • Timesheet or expenses sheet signed by employee; • Timesheet or expenses sheet authorised by the appropriate officer. <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"> • 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. | 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. | Medium | 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. | 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>Corrections actioned in May 2021 payroll.</p> <p>Additional processes have been introduced for the payroll processing, which has resulted in fewer errors and none identified during the audit for 2021/22.</p> |

Follow-up of Previous Report's Recommendations

| Rec. no. | Finding / Risk | Recommendation | Priority Rating | Management Response | Responsible Officer and Agreed Due Date | Follow-up of Agreed Actions |
|----------|--|----------------|-----------------|---------------------|---|-----------------------------|
| 3. | <ul style="list-style-type: none"> 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. One Broads IDB employee claimed 188 miles in week 42 but had not received payment. A WMA employee claimed 96 passenger miles in December 2020 for which they were not paid. <p>The two underpayments and the two missed payments were discussed with the Finance & Rating Manager who agreed to include them in the May 2021 payroll (as the April payroll had already been run).</p> <p>The Finance & 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> | | Medium | | | |

Follow-up of Previous Report's Recommendations

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 | Follow-up of Agreed Actions |
|----------|---|---|-----------------|---|---|--|
| 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 & 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. | Low | 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 st May 2021 | All staff are completing timesheets for periods of leave and are appropriately authorised. |
| 5. | <p><u>Finding</u> One SHIDB employees 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</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. | Medium | Agreed. We will ensure that all timesheets are properly authorised prior to payment. | Finance and Rating Manager 31 st May 2021 | All timesheets sampled have been appropriately authorised prior to payment. |

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 minor weaknesses** which could put the achievement of system objectives at risk.

Adequate Assurance

In our opinion, there is a sound system of internal control operating, but there are **some 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.

WATER MANAGEMENT ALLIANCE

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

**INTERNAL AUDIT
TERMS OF REFERENCE
2021-22**

Terms of Reference

1. INTRODUCTION

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2021--22.
- 1.2 Section 6 of The Accounts and Audit Regulations 2015 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.
- 1.3 Internal Audit is defined as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*' Public Sector Internal Audit Standards, April 2017
- 1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.
- 1.5 The authority of the Internal Auditor is established in the Financial Regulations.
- 1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:
 - Broads (2006) Internal Drainage Board
 - East Suffolk Internal Drainage Board
 - King's Lynn Internal Drainage Board
 - Norfolk Rivers Internal Drainage Board
 - South Holland Internal Drainage Board
 - Waveney, Lower Yare and Lothingland Internal Drainage Board

And to the Pavensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns for 2021-22 for each of the IDBs.

2. OBJECTIVES AND SCOPE OF THE AUDIT

- 2.1 The work of the Internal Auditor will be guided by the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide (March 2021).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2021-22, the auditor will consider the following internal control objectives (as stated on the return):
 - A. The Accounting Records
Appropriate accounting records have been properly kept throughout the financial year.
 - B. Financial Regulations and Standing Orders
The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Terms of Reference

- C. Risk Management processes
The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
 - D. Budgetary Controls
The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored: and reserves were appropriate.
 - E. Income Controls
Expected Income was fully received, based on correct process, properly recorded and promptly banked: and VAT was appropriately accounted for.
 - F. Petty Cash Procedures
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
 - G. Payroll Controls
Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.
 - H. Asset Management
Assets and Investments registers were complete and accurate and properly maintained.
 - I. Bank Reconciliation
Periodic bank account reconciliations were properly carried out during the year.
 - J. Year-end Procedures
Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.
 - L. The authority publishes information on a free to access website/webpage up to date at the time of internal audit in accordance with any relevant transparency code requirements.
 - M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.
 - N. The authority has complied with the publication requirements for 2020-21 AGAR.
- 2.3 Any recommendations and issues arising from the previous audit will also be followed up to establish if they have been implemented or if there is a satisfactory explanation for non-implementation.
- 2.4 Contained within the scope of work described above it is implied that the auditor will have due regard for Value for Money considerations and the potential for fraud.

Terms of Reference

3. TASKS

3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2020-21 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.
- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance and Accountability Return for 2021-22 for each of the IDBs.

4. WORK PLAN

4.1 The audit will be undertaken by Kathy Woodward, Internal Auditor Manager, Fenland District Council.

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

| Task | Time |
|---|------|
| Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2020-21. | 1 |
| Testing – to establish that processes are being applied as intended. | 4.5 |
| Conclusions and discussion. | 1 |
| Completing the Return and reporting if required. | 0.5 |

Terms of Reference

5. AGREEMENT

| | Signature | Date |
|--|-----------|-------|
| Phil Camamile Chief Executive, Water Management Alliance | | |
| Kathy Woodward Internal Audit Manager Fenland District Council | | |



**NOTICE OF CONCLUSION OF AUDIT
AND
RIGHT TO INSPECT THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN**

Annual Governance and Accountability Return for the year ended 31 March 2022

Sections 20 (2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015 No 234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

Date of Notice: 05 September 2022

Notice

The audit of accounts for the Broads (2006) Internal Drainage Board for the year ended 31 March 2022 was concluded on 23 August 2022 by PKF Littlejohn LLP.

Rights

The Annual Governance and Accountability Return, Auditor's Certificate/Report and Statement of Accounts have been published and are available below.

To arrange an inspection and/or copy please contact the Chief Executive between the hours of 9.00 am – 4.00 pm, Monday to Friday.

Documents will remain available for public access for a period of not less than 5 years from the date of this notice.

Pierpoint House
28 Horsley's Fields
King's Lynn
Norfolk
PE30 5DD

P J CAMAMILE
CHIEF EXECUTIVE

Tel: 01553 819600

E-mail: phil@wlma.org.uk

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

| Completion checklist – 'No' answers mean you may not have met requirements | | Yes | No |
|--|--|-----|----|
| All sections | Have all highlighted boxes have been completed? | | |
| | Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor? | | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | | |
| Section 1 | For any statement to which the response is 'no', has an explanation been published? | | |
| Section 2 | Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting? | | |
| | Has an explanation of significant variations been published where required? | | |
| | Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8? | | |
| | Has an explanation of any difference between Box 7 and Box 8 been provided? | | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested. | | |

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2021/22

ENTER BROADS (2006) IDB AUTHORITY

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

During the financial year ended 31 March 2022, 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 2021/22 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** |
|--|-----|-----|----------------|
| A. Appropriate accounting records have been properly kept throughout the financial year. | ✓ | | |
| B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for. | ✓ | | |
| C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these. | ✓ | | |
| D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | ✓ | | |
| E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for. | ✓ | | |
| F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. | ✓ | | |
| G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied. | ✓ | | |
| H. Asset and investments registers were complete and accurate and properly maintained. | ✓ | | |
| I. Periodic bank account reconciliations were properly carried out during the year. | ✓ | | |
| J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded. | ✓ | | |
| K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i> | | | ✓ |
| L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements | ✓ | | |
| M. The authority, during the previous year (2020-21) 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> . | ✓ | | |
| N. The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> . | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | Yes | No | Not applicable |
| | | | ✓ |

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

Date(s) internal audit undertaken

07/04/2022 08/04/2022 11/04/2022

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

19/04/2022

*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 2021/22 for

ENT BROADS (2006) IDB RITY

| | Year ending | | Notes and guidance |
|---|-----------------------|-----------------------|---|
| | 31 March 2021 £ | 31 March 2022 £ | |
| 1. Balances brought forward | 1,088,569 | 1,213,358 | <i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <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 | 968,615 | 987,983 | <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 | 1,876,990 | 1,960,536 | <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 | 1,028,310 | 1,129,861 | <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 | 1,692,506 | 1,179,114 | <i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i> |
| 7. (=) Balances carried forward | 1,213,358 | 1,852,902 | <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 | 1,167,421 | 1,910,759 | <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 | 995,856 | 793,475 | <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 | N/A |
| | | | ✓ |
| | | | <i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i> <i>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 2022 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

SIGNATURE

Date

02/05/2022

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

16/05/2022

as recorded in minute reference:

36122102

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

SIGNATURE

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

ENTBROADS (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 2022, 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:

16/05/2022

and recorded as minute reference:

36122101

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

Chairman

Clerk





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

Section 3 – External Auditor Report and Certificate 2021/22

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

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

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 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor report 2021/22

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 2021/22

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 2022.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

23/08/2022

* 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)

FRS102 as at 31 March 2022 - Results Schedule

Employer : Broads IDB

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 9 March 2022

Date report prepared : 20 April 2022

Summary information from this schedule:

(a) Balance sheet

| | 31 March 2022 | 31 March 2021 |
|--------------------------------|---------------|---------------|
| | £(000) | £(000) |
| Assets | 1,332 | 1,103 |
| Obligations | 1,856 | 1,751 |
| Net asset / (liability) | (524) | (648) |

(b) Profit & Loss account for the period ending 31 March 2022

| | £(000) |
|--|--------------|
| Service cost | |
| Current Service Cost | (240) |
| Past Service Cost (including curtailments) | - |
| Effect of settlements | - |
| Total Service Cost | (240) |

| | £(000) |
|--|--------------|
| Total net interest | (15) |
| Total defined benefit cost recognised in Profit or (loss) | (255) |



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

| Has the employer instructed bespoke assumptions? | No |
|--|----|
| Bulk transfer(s) included? | No |
| Unfunded Pensioner(s) included? | No |

To help with your year-end reporting, you can request a supplementary paper or slide deck 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.

You may also wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2022 accounts.

For any questions on your report or to request a supplementary paper, slide deck or results/audit call, please contact your regular LGPS Fund contact.

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 2021 to 28 February 2022 and an estimate Fund return of 1.2% for the month to 31 March 2022.

(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 2022 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 2022 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2023
5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

| | Number of Records | Total Salaries/ Pensions p.a. (£000) | Average Age |
|---------------------|-------------------|---|-------------|
| | 31 Mar 2019 | 31 Mar 2019 | 31 Mar 2019 |
| Actives | 11 | 361 | 49 |
| Deferred Pensioners | 2 | 10 | 43 |
| Pensioners | - | - | - |

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2019. Salaries are actual, not full-time equivalent. Deferred pensioners include undecided leavers and frozen refunds. Pensioners include dependants.

Payroll

| Period | Assumed Total Pensionable Payroll based on Information Provided |
|-------------------------------|---|
| 1 April 2021 to 31 March 2022 | £465,000 |

LGPS early retirements

| New Early Retirements 1 April 2021 to 31 March 2022 | Number | Total Pension Accrued (£) | Total Pension Actual (£) |
|--|--------|------------------------------|-----------------------------|
| Redundancy | - | - | - |
| Efficiency | - | - | - |
| Other | - | - | - |

Teachers' early retirements

| New Early Retirements 1 April 2021 to 31 March 2022 | 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 2022 is estimated based on actual Fund returns as provided by the Administering Authority and index returns where necessary. Details are given below:

| Actual Returns from 31 March 2021 to 28 February 2022 | 6.6% |
|---|-------------|
| Total Returns from 1 April 2021 to 31 March 2022 | 7.9% |

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 2022.

| Period Ended | 31 Mar 2022 | 31 Mar 2021 |
|--------------|-------------|-------------|
| Equities | 50% | 51% |
| Bonds | 30% | 34% |
| Property | 19% | 11% |
| Cash | 1% | 4% |

Unfunded benefits

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

| LGPS Unfunded Pensions | Number at 31 March 2022 | Annual Unfunded Pension £(000) |
|------------------------|-------------------------|--------------------------------|
| Male | - | - |
| Female | - | - |
| Dependants | - | - |
| Total | - | - |

| Teacher Unfunded Pensions | Number at 31 March 2022 | Annual Unfunded Pension £(000) |
|---------------------------|-------------------------|--------------------------------|
| Male | - | - |
| Female | - | - |
| Dependants | - | - |
| Total | - | - |

The annual unfunded pensions include the 2022 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 covering report, are summarised below:

| Period Ended | 31 Mar 2022 | 31 Mar 2021 |
|-----------------------------|-------------|-------------|
| | % p.a. | % p.a. |
| Pension Increase Rate (CPI) | 3.15% | 2.80% |
| Salary Increase Rate | 3.85% | 3.50% |
| Discount Rate | 2.75% | 2.05% |

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

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

| | Males | Females |
|--------------------|------------|------------|
| Current Pensioners | 21.7 years | 24.1 years |
| Future Pensioners* | 22.9 years | 26.0 years |

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

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

| Current Pensioners | Future Pensioners |
|--|--|
| 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. | 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. |

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.

A commutation 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.

All other demographic assumptions are as per the latest funding valuation of the Employer.

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2022

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2022

| Period ended 31 March 2022 | Assets £(000) | Obligations £(000) | Net asset / (liability) £(000) |
|--|------------------|-----------------------|--------------------------------------|
| Fair value of plan assets | 1,103 | | 1,103 |
| Present value of funded obligations | | 1,751 | (1,751) |
| Present value of unfunded obligations | | - | - |
| Opening Position as at 31 March 2021 | 1,103 | 1,751 | (648) |
| Service cost | | | |
| Current service cost* | | 240 | (240) |
| Past service cost (including curtailments) | | - | - |
| Effect of settlements | - | - | - |
| Total Service Cost | - | 240 | (240) |
| Net interest | | | |
| Interest income on plan assets | 24 | | 24 |
| Interest cost on defined benefit obligation | | 39 | (39) |
| Total net interest | 24 | 39 | (15) |
| Total defined benefit cost recognised in Profit or (Loss) | 24 | 279 | (255) |
| Cashflows | | | |
| Participants' contributions | 32 | 32 | - |
| Employer contributions | 109 | | 109 |
| Benefits paid | (4) | (4) | - |
| Unfunded benefits paid | - | - | - |
| Contributions in respect of unfunded benefits paid | - | | - |
| Effect of business combinations and disposals | - | - | - |
| Expected closing position | 1,264 | 2,058 | (794) |
| Remeasurements | | | |
| Changes in financial assumptions | | (198) | 198 |
| Changes in demographic assumptions | | (9) | 9 |
| Other experience | - | 5 | (5) |
| Return on assets excluding amounts included in net interest | 68 | | 68 |
| Total remeasurements recognised in Other Comprehensive Income (OCI) | 68 | (202) | 270 |
| Fair value of plan assets | 1,332 | | 1,332 |
| Present value of funded obligations | | 1,856 | (1,856) |
| Present value of unfunded obligations** | | - | - |
| Closing position as at 31 March 2022 | 1,332 | 1,856 | (524) |

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 obligations comprises of approximately £1,545,000, £311,000 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2022.

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

** The unfunded obligations 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 2021

| Period ended 31 March 2021 | Assets £(000) | Obligations £(000) | Net asset / (liability) £(000) |
|--|------------------|-----------------------|--------------------------------------|
| Fair value of plan assets | 769 | | 769 |
| Present value of obligations | | 1,031 | (1,031) |
| Opening Position as at 31 March 2020 | 769 | 1,031 | (262) |
| Service cost | | | |
| Current service cost* | | 146 | (146) |
| Past service cost (including curtailments) | | - | - |
| Effect of settlements | - | - | - |
| Total Service Cost | - | 146 | (146) |
| Net interest | | | |
| Interest income on plan assets | 19 | | 19 |
| Interest cost on defined benefit obligation | | 26 | (26) |
| Total net interest | 19 | 26 | (7) |
| Total defined benefit cost recognised in Profit or (Loss) | 19 | 172 | (153) |
| Cashflows | | | |
| Participants' contributions | 30 | 30 | - |
| Employer contributions | 104 | | 104 |
| Benefits paid | (3) | (3) | - |
| Unfunded benefits paid | - | - | - |
| Contributions in respect of unfunded benefits paid | - | | - |
| Effect of business combinations and disposals | - | - | - |
| Expected closing position | 919 | 1,230 | (311) |
| 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 | 184 | | 184 |
| Total remeasurements recognised in Other Comprehensive Income (OCI) | 184 | 521 | (337) |
| Fair value of plan assets | 1,103 | | 1,103 |
| Present value of funded obligations | | 1,751 | (1,751) |
| Present value of unfunded obligations | | - | - |
| Closing position as at 31 March 2021 | 1,103 | 1,751 | (648) |

* The current service cost includes an allowance for administration expenses of 0.6% 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 2023

Analysis of projected amount to be charged to operating profit for the period to 31 March 2023

| Period Ended 31 March 2023 | Assets | Obligations | Net asset / (liability) | |
|---|-----------|-------------|-------------------------|----------------|
| | £(000) | £(000) | £(000) | % of pay |
| Projected Current service cost * | | 210 | (210) | (45.3%) |
| Past service cost including curtailments | | - | - | - |
| Effect of settlements | - | - | - | - |
| Total Service Cost | - | 210 | (210) | (45.3%) |
| Interest income on plan assets | 39 | | 39 | 8.4% |
| Interest cost on defined benefit obligation | | 54 | (54) | (11.6%) |
| Total Net Interest Cost | 39 | 54 | (15) | (3.2%) |
| Total Included in Profit and Loss | 39 | 264 | (225) | (48.5%) |

* 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 £465,000.

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 2023 will be approximately £112,000.

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 2023 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 obligations are set out below:

| Change in assumptions at 31 March 2022: | Approximate % increase to Defined Benefit Obligation | Approximate monetary amount (£000) |
|--|--|------------------------------------|
| 0.1% decrease in Real Discount Rate | 3% | 54 |
| 1 year increase in member life expectancy | 4% | 74 |
| 0.1% increase in the Salary Increase Rate | 0% | 2 |
| 0.1% increase in the Pension Increase Rate (CPI) | 3% | 52 |

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 obligations 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 2022 - Results Schedule

Employer : Kings Lynn (WMA)

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 9 March 2022

Date report prepared : 20 April 2022

Summary information from this schedule:

(a) Balance sheet

| | 31 March 2022 | 31 March 2021 |
|--------------------------------|----------------|----------------|
| | £(000) | £(000) |
| Assets | 6,171 | 5,227 |
| Obligations | 10,443 | 10,326 |
| Net asset / (liability) | (4,272) | (5,099) |

(b) Profit & Loss account for the period ending 31 March 2022

| | £(000) |
|--|--------------|
| Service cost | |
| Current Service Cost | (890) |
| Past Service Cost (including curtailments) | - |
| Effect of settlements | - |
| Total Service Cost | (890) |

| | £(000) |
|--|----------------|
| Total net interest | (110) |
| Total defined benefit cost recognised in Profit or (loss) | (1,000) |



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

| Has the employer instructed bespoke assumptions? | No |
|--|----|
| Bulk transfer(s) included? | No |
| Unfunded Pensioner(s) included? | No |

To help with your year-end reporting, you can request a supplementary paper or slide deck 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.

You may also wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2022 accounts.

For any questions on your report or to request a supplementary paper, slide deck or results/audit call, please contact your regular LGPS Fund contact.

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 2021 to 28 February 2022 and an estimate Fund return of 1.2% for the month to 31 March 2022.

(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 2022 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 2022 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2023
5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

| | Number of Records | Total Salaries/ Pensions p.a. (£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 |

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2019. Salaries are actual, not full-time equivalent. Deferred pensioners include undecided leavers and frozen refunds. Pensioners include dependants.

Payroll

| Period | Assumed Total Pensionable Payroll based on Information Provided |
|-------------------------------|---|
| 1 April 2021 to 31 March 2022 | £1,724,000 |

LGPS early retirements

| New Early Retirements 1 April 2021 to 31 March 2022 | Number | Total Pension Accrued (£) | Total Pension Actual (£) |
|--|--------|------------------------------|-----------------------------|
| Redundancy | - | - | - |
| Efficiency | - | - | - |
| Other | - | - | - |

Teachers' early retirements

| New Early Retirements 1 April 2021 to 31 March 2022 | 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 2022 is estimated based on actual Fund returns as provided by the Administering Authority and index returns where necessary. Details are given below:

| Actual Returns from 31 March 2021 to 28 February 2022 | 6.6% |
|---|-------------|
| Total Returns from 1 April 2021 to 31 March 2022 | 7.9% |

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 2022.

| Period Ended | 31 Mar 2022 | 31 Mar 2021 |
|--------------|-------------|-------------|
| Equities | 50% | 51% |
| Bonds | 30% | 34% |
| Property | 19% | 11% |
| Cash | 1% | 4% |

Unfunded benefits

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

| LGPS Unfunded Pensions | Number at 31 March 2022 | Annual Unfunded Pension £(000) |
|------------------------|-------------------------|--------------------------------|
| Male | - | - |
| Female | - | - |
| Dependants | - | - |
| Total | - | - |

| Teacher Unfunded Pensions | Number at 31 March 2022 | Annual Unfunded Pension £(000) |
|---------------------------|-------------------------|--------------------------------|
| Male | - | - |
| Female | - | - |
| Dependants | - | - |
| Total | - | - |

The annual unfunded pensions include the 2022 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 covering report, are summarised below:

| Period Ended | 31 Mar 2022 | 31 Mar 2021 |
|-----------------------------|-------------|-------------|
| | % p.a. | % p.a. |
| Pension Increase Rate (CPI) | 3.15% | 2.80% |
| Salary Increase Rate | 3.85% | 3.50% |
| Discount Rate | 2.75% | 2.05% |

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

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

| | Males | Females |
|--------------------|------------|------------|
| Current Pensioners | 21.7 years | 24.1 years |
| Future Pensioners* | 22.9 years | 26.0 years |

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

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

| Current Pensioners | Future Pensioners |
|--|--|
| 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. | 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. |

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.

A commutation 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.

All other demographic assumptions are as per the latest funding valuation of the Employer.

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2022

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2022

| Period ended 31 March 2022 | Assets £(000) | Obligations £(000) | Net asset / (liability) £(000) |
|--|------------------|-----------------------|--------------------------------------|
| Fair value of plan assets | 5,227 | | 5,227 |
| Present value of funded obligations | | 10,326 | (10,326) |
| Present value of unfunded obligations | | - | - |
| Opening Position as at 31 March 2021 | 5,227 | 10,326 | (5,099) |
| Service cost | | | |
| Current service cost* | | 890 | (890) |
| Past service cost (including curtailments) | | - | - |
| Effect of settlements | - | - | - |
| Total Service Cost | - | 890 | (890) |
| Net interest | | | |
| Interest income on plan assets | 112 | | 112 |
| Interest cost on defined benefit obligation | | 222 | (222) |
| Total net interest | 112 | 222 | (110) |
| Total defined benefit cost recognised in Profit or (Loss) | 112 | 1,112 | (1,000) |
| Cashflows | | | |
| Participants' contributions | 137 | 137 | - |
| Employer contributions | 405 | | 405 |
| Benefits paid | (29) | (29) | - |
| Unfunded benefits paid | - | - | - |
| Contributions in respect of unfunded benefits paid | - | | - |
| Effect of business combinations and disposals | - | - | - |
| Expected closing position | 5,852 | 11,546 | (5,694) |
| Remeasurements | | | |
| Changes in financial assumptions | | (1,079) | 1,079 |
| Changes in demographic assumptions | | (44) | 44 |
| Other experience | - | 20 | (20) |
| Return on assets excluding amounts included in net interest | 319 | | 319 |
| Total remeasurements recognised in Other Comprehensive Income (OCI) | 319 | (1,103) | 1,422 |
| Fair value of plan assets | 6,171 | | 6,171 |
| Present value of funded obligations | | 10,443 | (10,443) |
| Present value of unfunded obligations** | | - | - |
| Closing position as at 31 March 2022 | 6,171 | 10,443 | (4,272) |

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 obligations comprises of approximately £9,173,000, £832,000 and £438,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2022.

* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

** The unfunded obligations 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 2021

| Period ended 31 March 2021 | Assets £(000) | Obligations £(000) | Net asset / (liability) £(000) |
|--|------------------|-----------------------|--------------------------------------|
| Fair value of plan assets | 3,806 | | 3,806 |
| Present value of obligations | | 6,594 | (6,594) |
| Opening Position as at 31 March 2020 | 3,806 | 6,594 | (2,788) |
| Service cost | | | |
| Current service cost* | | 472 | (472) |
| Past service cost (including curtailments) | | - | - |
| Effect of settlements | - | - | - |
| Total Service Cost | - | 472 | (472) |
| Net interest | | | |
| Interest income on plan assets | 92 | | 92 |
| Interest cost on defined benefit obligation | | 158 | (158) |
| Total net interest | 92 | 158 | (66) |
| Total defined benefit cost recognised in Profit or (Loss) | 92 | 630 | (538) |
| Cashflows | | | |
| Participants' contributions | 122 | 122 | - |
| Employer contributions | 344 | | 344 |
| Benefits paid | (27) | (27) | - |
| Unfunded benefits paid | - | - | - |
| Contributions in respect of unfunded benefits paid | - | | - |
| Effect of business combinations and disposals | - | - | - |
| Expected closing position | 4,337 | 7,319 | (2,982) |
| 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 | 890 | | 890 |
| Total remeasurements recognised in Other Comprehensive Income (OCI) | 890 | 3,007 | (2,117) |
| Fair value of plan assets | 5,227 | | 5,227 |
| Present value of funded obligations | | 10,326 | (10,326) |
| Present value of unfunded obligations | | - | - |
| Closing position as at 31 March 2021 | 5,227 | 10,326 | (5,099) |

* The current service cost includes an allowance for administration expenses of 0.6% 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 2023

Analysis of projected amount to be charged to operating profit for the period to 31 March 2023

| Period Ended 31 March 2023 | Assets | Obligations | Net asset / (liability) | |
|---|------------|--------------|-------------------------|----------------|
| | £(000) | £(000) | £(000) | % of pay |
| Projected Current service cost * | | 776 | (776) | (45.0%) |
| Past service cost including curtailments | | - | - | - |
| Effect of settlements | - | - | - | - |
| Total Service Cost | - | 776 | (776) | (45.0%) |
| Interest income on plan assets | 177 | | 177 | 10.3% |
| Interest cost on defined benefit obligation | | 299 | (299) | (17.3%) |
| Total Net Interest Cost | 177 | 299 | (122) | (7.0%) |
| Total Included in Profit and Loss | 177 | 1,075 | (898) | (52.0%) |

* 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 £1,724,000.

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 2023 will be approximately £414,000.

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 2023 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 obligations are set out below:

| Change in assumptions at 31 March 2022: | Approximate % increase to Defined Benefit Obligation | Approximate monetary amount (£000) |
|--|--|------------------------------------|
| 0.1% decrease in Real Discount Rate | 3% | 293 |
| 1 year increase in member life expectancy | 4% | 418 |
| 0.1% increase in the Salary Increase Rate | 1% | 59 |
| 0.1% increase in the Pension Increase Rate (CPI) | 2% | 232 |

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 obligations 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 2022

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

No later than 31 October 2022 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via james.addicott@environment-agency.gov.uk
- The Chief Executives of:
 - all local authorities that pay special levies to the Board;
 - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

BROADS (2006)

Internal Drainage Board

Section A – Financial information

Preliminary information on special levies issued by the Board for 2022-23

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 2022-23 (forecast) | |
|--|--------------------|
| Name of local authority | 2022-23 forecast £ |
| 1. BROADLAND DISTRICT COUNCIL | 186,118 |
| 2. GREAT YARMOUTH BOROUGH COUNCIL | 210,486 |
| 3. NORTH NORFOLK DISTRICT COUNCIL | 328,021 |
| 4. SOUTH NORFOLK DISTRICT COUNCIL | 2,902 |
| 5. | |
| 6. | |
| 7. | |
| 8. | |
| Total | 727,527 |

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2022

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 2022 £ |
|---|-------|--------------------------------|
| INCOME | | |
| 1. Drainage Rates | | 299,044 |
| 2. Special Levies | | 688,939 |
| 3. Higher Land Water Contributions from the Environment Agency | | 265,286 |
| 4. Contributions received from developers/other beneficiaries | | 15,762 |
| 5. Government Grants (includes capital grants from EA and levy contributions) | | 197,430 |
| 6. PSCAs from EA and other RMAs | | 0 |
| 7. Loans | | 0 |
| 8. Rechargeable Works | | 434,379 |
| 9. Interest and Investment Income | | 731 |
| 10. Rents and Acknowledgements | | 294 |
| 11. Other Income | | 261,980 |
| Total income | | 2,163,845 |
| EXPENDITURE | | |
| 12. New Works and Improvement Works | | 49,025 |
| 13. Total precept to the Environment Agency | | 178,650 |
| 14. Watercourse maintenance | | 167,880 |
| 15. Pumping Stations, Sluices and Water level control structures | | 235,464 |
| 16. Administration | | 196,579 |
| 17. PSCAs | | 0 |
| 18. Rechargeable Works | | 431,710 |
| 19. Finance Charges | | 0 |
| 20. SSSIs | | 1,061,393 |
| 21. IDB Biodiversity and conservation (other than item 20 expenditure) | | 13,680 |
| 22. Other Expenditure | | 174,295 |
| Total expenditure | | 2,508,676 |

| EXCEPTIONAL ITEMS | | |
|--|--|-----------|
| 23. Profits/(losses) arising from the disposal of fixed assets | | 62,020 |
| Net Operating Surplus/(Deficit) for the year | | (282,811) |
| 24. Developers Funds income not applied in year | | 92,922 |
| 25. Grant income not applied in year | | 1,494,662 |

Notes:

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

Section B –IDB Reporting

Policy Delivery Statement

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

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

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

Biodiversity

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

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

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

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

2018

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

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

18/07/2022

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?

605.32ha (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. | 20 |
| Mean average number of elected members in attendance at each board meeting over the last financial year. | 7 |
| Mean average number of appointed members in attendance at each board meeting over the last financial year. | 7 |

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? | 2 |
| Number of complaints outstanding in the financial year? | 0 |
| Number of complaints referred to the Local Government Ombudsman? | 0 |
| Number of complaints upheld by the Local Government Ombudsman? | 0 |

Public Engagement

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

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

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

0.01%

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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

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

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

Section C – Declaration

BROADS (2006)

Internal Drainage Board

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

Signature

P. Camamile

Date

27/10/2022

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

| BOARD MEMBERSHIP AS AT 31 MARCH 2022 | | | |
|--------------------------------------|-----------|-----------|--------------|
| NAME | MEETINGS | ATTENDED | ATTENDANCE % |
| ELECTED MEMBERS | | | |
| Henry Alston | 4 | 4 | 100 |
| Louis Baugh ** | 4 | 4 | 100 |
| Chris Bielby (wef Jan 21) | 4 | 3 | 75 |
| John Burton | 4 | 2 | 50 |
| Robin Buxton * | 4 | 3 | 75 |
| Tom Cator (wef Jan 20) | 4 | 3 | 75 |
| James Chapman | 4 | 2 | 50 |
| Simon Daniels ** | 4 | 2 | 50 |
| George Gay | 4 | 4 | 100 |
| Mark Harris | 4 | 3 | 75 |
| Michael Jones (wef Oct 19) | 4 | 2 | 50 |
| Ian Robinson | 4 | 4 | 100 |
| Derek Roll | 4 | 0 | 0 |
| Fred Sharman | 4 | 3 | 75 |
| Mark Smart | 4 | 2 | 50 |
| Tim Strudwick | 4 | 3 | 75 |
| John Tallowin | 4 | 3 | 75 |
| Ed Wharton | 4 | 4 | 100 |
| Stephen Wright | 4 | 4 | 100 |
| Elected Member Total | 76 | 55 | 72% |
| APPOINTED MEMBERS | | | |
| Broadland DC | | | |
| Nigel Brennan (wef Aug 20) | 4 | 3 | 75 |
| Jo Copplestone | 4 | 4 | 100 |
| Ken Kelly (wef Aug 19) | 4 | 4 | 100 |
| Grant Nurden | 4 | 3 | 75 |
| Nigel Shaw (wef June 21) | 2 | 1 | 50 |
| North Norfolk DC | | | |
| Harry Blathwayt (wef Oct 19) | 4 | 4 | 100 |
| Pierre Bütikofer (wef Oct 19) | 4 | 2 | 50 |
| Angie Fitch-Tillet | 4 | 3 | 75 |
| Pauline Grove-Jones | 4 | 3 | 75 |
| Gerard Mancini-Boyle | 2 | 2 | 100 |
| Lucy Shires (wef Oct 19) | 4 | 4 | 100 |
| John Teye (wef Oct 19) | 4 | 2 | 50 |
| Adam Varley (wef Oct 19) | 4 | 2 | 50 |
| Great Yarmouth BC | | | |
| Malcolm Bird | 4 | 2 | 50 |
| Marlene Fairhead | 4 | 4 | 100 |
| Geoffrey Freeman (wef Aug 19) | 4 | 3 | 75 |
| Noel Galer | 4 | 4 | 100 |
| Brian Lawn | 4 | 0 | 0 |
| Leslie Mogford (wef Aug 19) | 4 | 0 | 0 |
| Appointed Member Total | 72 | 50 | 69% |

* Chairman ** Vice-Chairman

Elected Average Attendance (excluding vacancies) **72%**
 Appointed Average Attendance (excluding vacancies) **69%**



Gifts and Hospitality Register for 2021/22

[illegible]