



Broads
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2023**

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 provisions of FRS102 Section 1A Small Entities 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 2023. 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 24% on employees pensionable pay into the pension fund for 2022/23.
- (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 2023 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 2023.

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/WMA Capital Financing and Reserves Policy September 2022.pdf](https://www.wlma.org.uk/uploads/WMA_Capital_Financing_and_Reserves_Policy_September_2022.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 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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	315,788	315,788	0	315,788	315,788	0
1	Special Levies issued by the Board	727,527	727,527	0	727,527	727,527	0
	Grants Applied	1,604,567	628,737	-975,830	1,604,567	628,737	-975,830
	Rental Income	0	8,900	8,900	0	8,900	8,900
2	Highland Water Contributions	214,995	319,136	104,141	214,995	319,136	104,141
3	Income from Rechargeable Works	1,000	728,726	727,726	1,000	728,726	727,726
	Investment Interest	1,000	13,095	12,095	1,000	13,095	12,095
4	Other Income	346,104	331,319	-14,785	346,104	331,319	-14,785
	Total Income	£3,210,981	£3,073,228	-£137,753	£3,210,981	£3,073,228	-£137,753
<u>Less Expenditure:</u>							
6	Capital Works	1,644,567	628,737	1,015,830	1,644,567	628,737	1,015,830
7	Environment Agency Precept	183,116	184,009	-893	183,116	184,009	-893
8	Maintenance Works	1,389,563	1,503,948	-114,385	1,389,563	1,503,948	-114,385
	Development Expenditure	0	2,273	-2,273	0	2,273	-2,273
9	Administration Charges	208,163	215,662	-7,499	208,163	215,662	-7,499
3	Cost of Rechargeable Works	0	716,253	-716,253	0	716,253	-716,253
5	Net Deficit/(Surplus) on Operating Accounts	0	1,138	-1,138	0	1,138	-1,138
	Total Expenditure	£3,425,409	£3,252,020	£173,389	£3,425,409	£3,252,020	£173,389
	Profit/(Loss) on disposal of Fixed Assets	£0	£25,325	£25,325	£0	£25,325	£25,325
10	Net Surplus/(Deficit)	-£214,428	-£153,467	£60,961	-£214,428	-£153,467	£60,961

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Notes	Balance Sheet as at 31-3-2023	Opening Balance £	Movement This Year £	Closing Balance £
11	Fixed Assets:			
	Land and Buildings	290,669	-28,233	262,435
	Plant and Equipment	502,806	-111,103	391,703
	Pumping Stations	0	0	0
	Shared Consortium Assets	0	0	0
		793,475	-139,337	654,138
	Current Assets:			
12	Bank Account	910,759	-466,953	443,806
	Stock	8,307	-2,755	5,552
13	Trade Debtors	69,286	297,758	367,044
19	Grant Due	0	0	0
14	Work in Progress	6,114	-1,154	4,961
15	Term Deposits	1,000,000	1,150,000	2,150,000
16,17	Drainage Rates and Special Levies Due	30	-81	-51
18	Prepayments	0	0	0
	Prepayments to WMA	21,498	-3,549	17,949
	Accrued Interest	0	0	0
	VAT Due	16,876	49,601	66,477
		2,032,870	1,022,866	3,055,736
	Less Current Liabilities:			
	Trade Creditors	42,428	220,008	262,437
	Accruals	124,128	84,082	208,210
	Payroll Controls	0	0	0
	Drainage Rates paid in advance	13,413	1,643	15,056
20	Loans due in less than one year	0	0	0
		179,968	305,733	485,702
	Net Current Assets	1,852,901	717,133	2,570,034
	Less Long Term Liabilities:			
28	Net Pension Liability/(Asset)	524,000	-813,000	-289,000
20	Loans due in more than one year	0	0	0
		524,000	-813,000	-289,000
	Net Assets	£2,122,377	£1,390,796	£3,513,173
21	Reserves:			
	Earmarked			
19.	Grants Reserve	1,494,662	731,263	2,225,925
22	General Reserve	633,176	-153,467	479,710
23	Development Reserve	92,922	0	92,922
	Plant Reserve	305,827	0	305,827
24	Capital Works Reserve	77,600	0	77,600
		2,604,188	577,796	3,181,984
	Non-Distributable			
25	Revaluation Reserve	42,189	0	42,189
26	Pension Reserve	-524,000	813,000	289,000
		-481,811	813,000	331,189
	Total Reserves	£2,122,377	£1,390,796	£3,513,173

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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	186,118	186,118
Great Yarmouth Borough Council	210,486	210,486
North Norfolk District Council	328,021	328,021
South Norfolk District Council	2,902	2,902
	727,527	727,527

- 2 The Highland Water Claim for 2022/23 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 £12,474 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	346,104	323,870
4800 Sundry Income	1,000	7,299
4802 Summons Costs	500	150
	347,604	331,319

- 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	-19,054
Mobile Plant Operations Account	0	20,192
	0	1,138

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of Mobile Plant are shown in the Labour and Plant Operations Reports, which can be made available to members on request.

- 6 The gross cost and net cost of each capital scheme is detailed on the schedule of capital works and approved by the Board annually, which is managed by the Project Development and Delivery Managers and can be made available to Members on request.
- 7 The EA Precept due for 2022/23 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	390,516	339,980
Pump Attendance	14,250	8,710
Plant Charges	147,713	110,565
Insurance	30,922	41,455
Out-sourced repairs and maintenance	10,026	56,262
Materials	17,600	5,046
Plant Hire	0	1,835
Electricity	268,934	490,945
Telemetry	3,700	2,481
Professional Fees	0	0
Depreciation	0	0
Direct Works	883,661	1,057,280
5400 Technical Support Staff Costs	409,441	379,024
5450 Other Technical Support Costs	81,294	56,686
5500 Biodiversity Action Plan Costs	15,167	10,958
5600 Development Expenditure	0	2,273
Maintenance Works	1,389,563	1,506,221

From: 01 April 2022
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Period To: 12
Year Ended: 31 March 2023

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	129,762	133,797
6001 Other Administration Costs	74,151	77,632
6200 Drainage Rates AV Increases/(Decreases)	0	-108
6100 Kettlewell House Depreciation	1,000	1,029
6400 Sundry Expenses	0	376
6500 Settlement Discount	3,250	2,936
	208,163	215,662

9(ii). **Consortium Charges**

Expenses

Technical Support Staff (note 8)	409,441	379,024
Other Technical Support (note 8)	81,294	56,686
Administration Staff Costs (note 9i)	129,762	133,797
Other Administration Costs (Note 9i)	74,151	77,632

Shared Income from the WMA (note 4)	-346,104	-323,870
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Net Consortium Charge

348,544	323,269
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- 10 At the time of preparing the Estimates, the Board planned to finance the estimated net deficit this year as follows:

	Budget
Development Reserve	0
Plant Reserve	0
General Reserve	-214,428
	-214,428

- 11 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2022/23, 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 1-4-2022	422,699	985,765	412,722	1,821,186
(+) Additions	0	31,353	0	31,353
(-) Disposals	0	-61,824	0	-61,824
Closing Balance as at 31-3-2023	422,699	955,294	412,722	1,790,715
Depreciation				
Opening Balance as at 1-4-2022	132,031	482,958	412,722	1,027,711
(+) Depreciation Charge for year	28,233	142,456	0	170,689
(-) Accumulated depreciation written out on disposal	0	-61,824	0	-61,824
Closing Balance as at 31-3-2023	160,264	563,590	412,722	1,136,576
Net Book Value as at 31-03-2022	290,669	502,806	0	793,475
Net Book Value as at 31-3-2023	262,435	391,703	0	654,138

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 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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:

	2021/22	2022/23
Opening Balance as at 1-4-2022 b/fwd	417,421	910,759
(+) Receipts	3,218,364	3,639,348
(-) Payments	-2,725,026	-4,106,302
(=) Closing Balance as at 31-3-2023 c/fwd	910,759	443,806
Balance on Statement as at 31-3-2023	934,115	453,044
Less: Unpresented Payments	-25,097	-9,607
Add: Unpresented Receipts	1,740	368
Closing Balance as at 31-3-2023 c/fwd	910,759	443,806

- 13 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	367,044	7
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	0	0
Total Trade Debtors	367,044	7
>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	3,852	Ongoing	Area Manager - East Anglia
RM&E001	166	30.04.23	Operations Manager
RBR005	943	30.04.23	Area Manager - East Anglia
	4,961		

- 15 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Vernon Building Society	500,000	14/10/2023	14/04/2023	3.80%
West Bromwich Building Society	250,000	07/11/2022	09/05/2023	3.40%
National Counties Building Society	250,000	07/12/2022	07/06/2023	3.54%
Principality Building Society	400,000	13/03/2023	13/07/2023	3.96%
Dudley Building Society	500,000	16/03/2023	16/08/2023	4.10%
National Counties Building Society	250,000	05/01/2023	05/01/2024	4.05%
	2,150,000			

- 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 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

- 17 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 3 Ratepayers that have not paid their drainage rates for 2022/23, as compared to 10 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2021/22	2022/23
Arrears b/fwd	-1,373	30
Drainage Ratepayers	299,038	315,910
Special Levies for the year	688,939	727,527
Payments Received	-992,122	-1,044,409
Annual Value Decrease	-1,333	-2,859
Annual Value Increase	1,186	1,399
New Assessments	147	1,459
Irrecoverables and write offs	-11	-86
Summons Collection Costs	75	225
Settlement Discount	-2,389	-2,939
Returned Amount	7,687	3,691
Paid Refund	186	0
Sundry adjustments	0	0
Arrears c/fwd	30	-51

- 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:

	2021/22	2022/23
SCH02: Hickling Broad - Stubb Road (100%)	77	77
SCH05: Calthorpe Broad (100%)	403	403
SCH10: Halvergate Marshes WLMA (100%)	5,806	5,806
SCH19: Damgate Marshes (100%)	69	69
SCH65: Havergate Phase 2 Delivery	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
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	9,564
SCH69: Stokesby PS Bypass FCERM7 Study	12,001	11,686
SCH70: Tunstall PS Bypass FCERM7 Study	28,194	28,194
SCH71: Broads Culvert Surveys	18,055	18,055
SCH73: Muckfleet Bank Improvements	173,008	154,725
SCH74: Martham Boat Dyke Culvert Study	31,193	30,229
SCH75: Martham Boat Dyke Culvert Replacement	4,927	0
SCH77: River Yare Water Level Management Improvements	336,686	308,285
SCH78: River Restoration Officer	15,595	5,966
SCH79: River Bure FCERM7 Study	438,449	403,693
SCH80: Upper Thurne Integrated Improvement Works	346,754	1,182,442
	1,494,662	2,225,925

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

	£
Grant Reserve as at 1-4-2022 b/fwd	1,494,662
Add Grants Received	1,360,000
Less Grant Applied	-628,737
Grant Reserve as at 31-3-2023	<u>2,225,925</u>

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:

	2021/22	2022/23
Opening Balance, as at 1-4-2022 b/fwd	931,749	633,176
Net Surplus/(Deficit) for the year	-282,811	-153,467
Net transfer (to)/from Development Reserve	-15,762	0
Net transfer (to)/from Capital Works Reserve	0	0
Revaluation Reserve adjustment	0	0
Closing Balance, as at 31-3-2023 c/fwd	633,176	479,710

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:

	2021/22	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2022/23
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	427	0	0	427
Ashtree	12,474	0	0	12,474
Caister Village	2,861	0	0	2,861
	92,922	0	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:

	2021/22	Tfr from Gen. Reserve	Tfr to Gen. Reserve	2022/23
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 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

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

	<u>2022/23</u>
Opening Balance, as at 1-4-2022 b/fwd	42,189
Less:	
Pumping Station Depreciation	<u>0</u>
Closing Balance, as at 31-3-2023 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/(asset), which has been calculated by the LGPS Fund Actuary as at 31 March 2023.

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 £121,000 as at 31 March 2023 that is shared by all 6 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 24 January 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 £504,063.38 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 Wharton received £750.00 (net) 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 2022.
- (iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and the 2 Vice Chairmen of the Board. The Chairman received £3,500.00 Chairman's Allowance for the period of 01.04.22-31.03.23
- (vi) The Board has paid £1,371.64 (net) 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 2022 to July 2023. The Board member Mr J Chapman is a Director in this company.
- (vii) The Board has paid £0.00 for renting land at Horsey Pumping Station. The Board member, Mr Buxton of Horsey Estates, owns this land.
- (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 31-3-2023.

S JEFFREY BSc (Hons) FCCA CPFA
FINANCE & RATING MANAGER

From 01 April 2022 Period To 12
To 31 March 2023 Year Ended 31 March 2023

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2021/22	Actual 2022/23	Annual Estimate 2022/23 £	Variance (2022/23) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2022/23	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied
Environmental Improvement Schemes																
SCH02	Hickling Broad - Stubb Road	DB0025	100%	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	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	DB0024	100%	70.00	0.00	0	0	29,151.59	29,082.38	-69.21	29,082.38	29,082.38	0.00	29,082.38	0.00	0.00
SCH05	Calthorpe Broad	DB0026	100%	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	DB0286	100%	0.00	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)	DB0077	100%	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	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)	DB0105, 0224 & 0225	100%	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	DB0132	100%	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	DB0102	100%	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	DB0123	100%	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	DB0133	100%	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	DB0377	100%	0.00	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	DB0178	100%	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)	DB0150	100%	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	DB0199	100%	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	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	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	DB0235	100%	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	DB0356	100%	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	DB0200	100%	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	DB0224	100%	0.00	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	DB0409	100%	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	DB0410	100%	3,945.81	0.00	0	0	597,210.55	610,000.00	12,789.45	597,210.55	594,240.00	0.00	594,240.00	0.00	0.00
SCH45	Hickling	DB0225	100%	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	DB0393	100%	0.00	315.00	0	-315	49,314.18	61,000.00	11,685.82	49,314.18	61,000.00	0.00	61,000.00	-11,685.82	315.00
SCH70	Tunstall PS Bypass FCERM 7 Study	DB0394	100%	75.00	0.00	0	0	111,805.57	140,000.00	28,194.43	111,805.57	140,000.00	0.00	140,000.00	-28,194.43	0.00
SCH77	River Yare Water Level Management Improvements	DB0501	100%	12,923.55	28,401.25	242,500	214,099	41,714.80	350,000.00	308,285.20	41,714.80	350,000.00	0.00	350,000.00	-308,285.20	28,401.25
SCH79	River Bure Water Level Management Improvements FCERM 7 Study	DB0520	100%	11,551.19	34,755.75	242,500	207,744	46,306.94	450,000.00	403,693.06	46,306.94	450,000.00	0.00	450,000.00	-403,693.06	34,755.75
SCH80	Upper Thurne Drainage Improvements	DB0533	100%	23,245.65	524,312.45	1,102,853	578,541	547,558.10	48,302,000.00	47,754,441.90	547,558.10	370,000.00	1,360,000.00	1,730,000.00	-1,182,441.90	524,312.45
				51,811.20	587,784.45	1,587,853.00	1,000,068.55	4,692,603.34	53,223,349.71	48,530,746.37	4,643,542.04	5,270,996.13	1,360,000.00	6,630,996.13	-1,990,424.64	587,784.45

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2021/22	Actual 2022/23	Annual Estimate 2022/23 £	Variance (2022/23) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2022/23	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied
Drainage and Flood Risk Management Schemes																
SCH06	Stubb Mill Pump Replacement	DB0049	45%	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	DB0089	45%	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	DB0087	45%	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	DB0315	100%	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	DB0088	45%	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	DB0131	45%	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	DB0176	45%	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)	DB0177	45%	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	DB0221	45%	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	DB0223	45%	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	DB0222	45%	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	DB0257	54%	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	DB0258	100%	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	DB0284	32%	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	DB0285	43%	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	DB0416	100%	0.00	0.00	0	0	33,806.80	65,000.00	31,193.20	34,770.61	65,000.00	0.00	65,000.00	-30,229.39	0.00
SCH75	Martham Boat Dyke Culvert Replacement	DB0432	100%	1,627.50	5,890.81	0	-5,891	844,163.81	878,000.00	33,836.19	843,200.00	843,200.00	0.00	843,200.00	0.00	5,890.81
SCH73	Muckfleet Bank Improvements	DB0413	100%	53,491.32	18,282.91	0	-18,283	1,236,254.52	1,390,980.00	154,725.48	1,236,254.52	1,390,980.00	0.00	1,390,980.00	-154,725.48	18,282.91
SCH08	St Benet's Pumping Station Weedscreen/Improvement	DB0256	100%	0.00	0.00	0	0	83,435.10	69,205.00	-14,230.10	69,205.00	83,435.00	0.00	83,435.00	-14,230.00	0.00
SCH66	Horsey Boat Dyke Culvert Emergency Works	DB0379e	100%	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	Horsey Boat Dyke Culvert Works FCERM7 Study	DB0384	100%	0.00	7,150.00	16,714	9,564	66,895.88	76,460.00	9,564.12	66,895.88	76,460.00	0.00	76,460.00	-9,564.12	7,150.00
SCH76	Upper Thurne Integrated Drainage Improvements Study	DB0460	100%	57,404.00	0.00	0	0	157,404.00	157,404.00	0.00	157,404.00	157,404.00	0.00	157,404.00	0.00	0.00
SCH78	River Restoration Officer	DB0507	100%	24,405.26	9,629.00	0	0	34,034.26	40,000.00	5,965.74	34,034.26	40,000.00	0.00	40,000.00	-5,965.74	9,629.00
				136,928.08	40,952.72	16,714	-14,609.72	3,626,922.30	3,847,743.08	220,820.78	3,052,263.44	3,287,763.57	0.00	3,287,763.57	-235,500.29	40,952.72
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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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	0.00	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%	23,626.27	0.00	40,000	40,000	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
				23,626.27	0.00	40,000	40,000.00	207,299.62	0.00	-207,299.62	0.00	0.00	0.00	0.00	0.00	0.00
Totals				£212,365.55	£628,737.17	£1,644,567	£1,025,459	£8,526,825.26	£57,071,092.79	£48,544,267.53	£7,695,805.48	£8,558,759.70	£1,360,000.00	£9,918,759.70	-£2,225,924.93	£628,737.17

Giles Bloomfield - Project Development Manager
Kari Nash - Project Delivery Manager

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Our ID	Maintenance Works	Actual 2021/22 £	Actual 2022/23 £	Annual Estimate £	Variance £
Smallburgh					
CMT001P	Hickling Catchment	22,065	12,169	18,486	6,317
CMT150P	Stubb Mill Catchment	1,454	1,894	1,422	-472
CMT002P	Heigham Holmes Catchment	2,199	0	0	0
CMT003P	Potter Heigham Catchment	6,829	8,385	5,688	-2,697
CMT004P	Horsefen Ludham Catchment	3,756	3,391	3,555	164
CMT005P	Horning Catchment	11,083	10,127	4,266	-5,861
CMT149P	Irstead Catchment	3,647	368	711	344
CMT006P	Ludham Bridge Catchment	6,168	4,496	5,688	1,192
CMT008P	Catfield Catchment	3,246	1,026	0	-1,026
CMT009P	Sutton Catchment	0	0	0	0
CMT010P	Chapelfield Catchment	4,868	8,327	0	-8,327
CMT011P	East Ruston Catchment	10,774	8,290	10,665	2,375
CMT012P	Wayford Bridge Catchment	2,407	452	0	-452
CMT151P	St Benets Catchment	1,694	3,705	7,110	3,406
CMT046G	Gravitational	70	0	0	0
		80,257	62,629	57,591	-5,038
Middle Bure					
CMT024P	Hermitage Catchment	6,201	12,289	8,532	-3,757
CMT025P	Upton Dole Catchment	7,654	18,866	16,720	-2,146
		13,855	31,155	25,252	-5,903
Repps					
CMT020P	Thurne Cachment	2,096	0	0	0
CMT021P	Repps Catchment	12,194	2,504	0	-2,504
CMT022P	Martham Catchment	3,311	6,123	0	-6,123
		17,601	8,627	0	-8,627
Happisburgh					
CMT027P	Brograve Catchment	58,462	26,109	38,761	12,652
CMT028P	Horsey Catchment	7,333	8,617	11,376	2,759
CMT147P	Somerton North Catchment	4,523	6,652	10,665	4,013
CMT029P	Somerton South Catchment	8,237	9,934	2,844	-7,090
		78,553	51,313	63,646	12,333
Lower Bure					
CMT121P	Tunstall Catchment	23,396	26,556	28,440	1,884
CMT122P	Five Mile Catchment	7,167	11,548	21,330	9,782
CMT123P	Ashtree Catchment	8,670	11,954	5,688	-6,266
CMT124P	Breydon Catchment	33,733	35,062	56,880	21,818
CMT125P	Sevenmile Catchment	17,683	16,046	24,885	8,840
CMT148P	Berney Catchment	2,005	1,657	4,266	2,609
ESA	Halvergate ESA/WM	9,758	2,067	10,665	8,598
		102,412	104,889	152,154	47,265
Muckfleet					
CMT031P	Mautby Catchment	35,372	6,854	16,009	9,155
CMT032P	Caister Village (new 2020/21)	0	0	0	0
CMT034P	Stokesby Catchment	19,954	25,498	18,142	-7,356
DRN035	Hemsby and Ormesby Catchment	0	0	0	0
		55,326	32,352	34,151	1,799
Lower Yare First - Buckenham					
CMT153P	Buckenham Catchment	0	0	0	0
Lower Yare First - Postwick					
CMT152P	Postwick Catchment	4,951	0	0	0
Lower Yare Fourth					
CMT154P	Cantley Catchment	0	0	0	0
DRAINS MAINTENANCE		352,954	290,966	332,794	41,828

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Our ID	Maintenance Works	Actual 2021/22 £	Actual 2022/23 £	Annual Estimate £	Variance £
Smallburgh					
P001	Hickling Eastfield Pumping Station	15,304	17,401	14,479	-2,923
P150	Hickling Stubb Pumping Station	6,902	36,136	8,077	-28,059
P002	Heigham Holmes Pumping Station	8,102	12,018	17,621	5,604
P003	Potter Heigham Pumping Station	23,643	24,414	10,291	-14,124
P004	Horsefen Pumping Station	5,129	8,255	9,434	1,180
P005	Horning Grove	15,352	15,779	14,459	-1,320
P149	Irstead Pumping Station	6,131	5,440	7,913	2,472
P035	Ludham Bridge Pumping Station North	6,892	17,719	6,885	-10,834
P036	Ludham Bridge Pumping Station South	4,817	8,280	11,841	3,561
P008	Catfield Pumping Station	9,088	8,618	9,741	1,122
P009	Sutton Pumping Station	4,586	17,591	7,664	-9,927
P010	Chapelfield Pumping Station	20,524	18,463	6,932	-11,531
P011	East Ruston Pumping Station (Tonnage Bridge)	11,808	10,704	7,168	-3,537
P012	Wayford Bridge Pumping Station	3,966	3,756	10,613	6,856
CMT051G	Sutton Scheme	0	5,337	7,528	2,191
P151	St Benets Pumping Station	10,852	17,594	11,563	-6,032
		153,096	227,506	162,207	-65,299
Middle Bure					
P024	Hermitage Pumping Station	11,157	15,053	10,118	-4,935
P025	Upton Dole Pumping Station	26,543	27,459	21,922	-5,537
P160	South Walsham	0	0	0	0
		37,701	42,512	32,040	-10,472
Repps					
P020	Thurne Pumping Station	5,816	8,442	10,760	2,319
P021	Repps Pumping Station	17,097	12,747	10,216	-2,531
P022	Martham Pumping Station	28,758	26,188	13,708	-12,480
		51,672	47,377	34,685	-12,692
Happisburgh					
P027	Brograve Pumping Station	45,770	64,252	44,590	-19,663
P028	Horsey Pumping Station	12,747	14,927	14,132	-795
P030	Somerton Auxilary	2,379	1,831	7,061	5,230
P147	Somerton North Pumping Station	14,239	18,250	22,964	4,715
P029	Somerton South Pumping Station	10,687	17,385	11,261	-6,124
		85,822	116,644	100,009	-16,635
Lower Bure					
P121	Tunstall Pumping Station	34,015	46,764	25,689	-21,075
P122	Five Mile Pumping Station	3,862	12,940	9,911	-3,029
P123	Ashtree Pumping Station	24,091	11,300	9,843	-1,457
P124	Breydon Pumping Station	33,953	64,808	37,021	-27,787
P125	Seven Mile Pumping Station	9,631	80,418	12,466	-67,953
P148	Berney Pumping Station	2,400	-17,983	9,445	27,428
P126	Stracey Arms Intake	9,149	5,444	7,185	1,741
		117,101	203,690	111,560	-92,131
Muckfleet					
P031	Mautby Pumping Station	31,293	34,976	27,451	-7,524
P034	Stokesby Pumping Station	49,951	52,628	36,363	-16,265
		81,244	87,604	63,815	-23,789
Lower Yare First - Buckenham					
P153	Buckenham Pumping Station	8,295	7,834	14,261	6,427
Lower Yare First - Postwick					
P152	Postwick Pumping Station	17,852	21,174	19,462	-1,712
Lower Yare Fourth					
P154	Cantley Pumping Station	6,491	11,973	12,829	856
	PUMPING STATIONS	559,272	766,314	550,867	-215,448
	DIRECT WORKS	912,226	1,057,280	883,661	-173,620
	TECHNICAL SUPPORT STAFF COSTS	338,311	379,024	409,441	30,417
	OTHER TECHNICAL SUPPORT COSTS	50,860	56,686	81,294	24,608
	BIODIVERSITY ACTION PLAN COSTS	13,680	10,958	15,167	4,209
	DEVELOPMENT EXPENDITURE	0	2,273	0	-2,273
	MAINTENANCE WORK	£1,315,077	£1,506,221	£1,389,563	-£116,658
	P SEMMENCE				
	<u>OPERATIONS MANAGER</u>				

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

ID	Direct Works Analysis	Actual 2022/23 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
Smallburgh												
CMT001P	Hickling Catchment	12,169.01	6,931.01	5,238.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT150P	Stubb Mill Catchment	1,894.00	1,102.00	792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT002P	Heigham Holmes Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT003P	Potter Heigham Catchment	8,385.32	4,785.00	3,490.00	0.00	0.00	0.00	0.00	0.00	110.32	0.00	0.00
CMT004P	Horsefen Ludham Catchment	3,391.00	1,943.00	1,448.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT005P	Horning Catchment	10,126.55	5,621.00	1,747.00	0.00	0.00	0.00	420.00	0.00	748.55	1,590.00	0.00
CMT149P	Instead Catchment	367.50	217.50	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT006P	Ludham Bridge Catchment	4,496.00	2,291.00	1,600.00	0.00	0.00	0.00	360.00	0.00	0.00	245.00	0.00
CMT008P	Catfield Catchment	1,026.00	0.00	0.00	0.00	0.00	0.00	1,026.00	0.00	0.00	0.00	0.00
CMT009P	Sutton Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT010P	Chapelfield Catchment	8,327.00	4,828.50	3,288.50	0.00	0.00	0.00	210.00	0.00	0.00	0.00	0.00
CMT011P	East Ruston Catchment	8,290.00	4,582.00	3,463.00	0.00	0.00	0.00	245.00	0.00	0.00	0.00	0.00
CMT012P	Wayford Bridge Catchment	451.66	0.00	0.00	0.00	0.00	0.00	400.50	0.00	51.16	0.00	0.00
CMT051G	Sutton Scheme	5,336.67	1,824.50	377.54	0.00	0.00	0.00	2,945.00	0.00	189.63	0.00	0.00
CMT151P	St Benets Catchment	3,704.50	2,073.50	1,631.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT046G	Gravitational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		67,965.21	36,199.01	23,225.04	0.00	0.00	0.00	5,606.50	0.00	1,099.66	1,835.00	0.00
Middle Bure												
CMT024P	Hermitage Catchment	12,289.49	7,384.50	2,600.00	0.00	0.00	0.00	1,200.00	0.00	1,104.99	0.00	0.00
CMT025P	Upton Dole Catchment	18,865.70	8,272.50	3,881.00	0.00	0.00	0.00	6,276.50	0.00	435.70	0.00	0.00
		31,155.19	15,657.00	6,481.00	0.00	0.00	0.00	7,476.50	0.00	1,540.69	0.00	0.00
Repps												
CMT020P	Thurne Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT021P	Repps Catchment	2,504.00	1,450.00	1,054.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT022P	Martham Catchment	6,123.32	3,462.00	2,389.00	0.00	0.00	0.00	245.00	0.00	27.32	0.00	0.00
		8,627.32	4,912.00	3,443.00	0.00	0.00	0.00	245.00	0.00	27.32	0.00	0.00
Happisburgh												
CMT027P	Brograve Catchment	26,109.42	13,587.50	9,564.00	0.00	0.00	0.00	2,866.00	0.00	91.92	0.00	0.00
CMT028P	Horsey Catchment	8,617.04	5,495.50	2,412.00	0.00	0.00	0.00	385.00	0.00	324.54	0.00	0.00
CMT147P	Somerton North Catchment	6,652.29	3,143.00	2,100.00	0.00	0.00	0.00	1,344.00	0.00	65.29	0.00	0.00
CMT029P	Somerton South Catchment	9,934.26	5,655.00	4,171.00	0.00	0.00	0.00	0.00	0.00	108.26	0.00	0.00
		51,313.01	27,881.00	18,247.00	0.00	0.00	0.00	4,595.00	0.00	590.01	0.00	0.00
Lower Bure												
CMT121P	Tunstall Catchment	26,556.00	14,152.00	11,949.00	0.00	0.00	0.00	455.00	0.00	0.00	0.00	0.00
CMT122P	Five Mile Catchment	11,548.00	6,883.50	4,656.00	0.00	0.00	0.00	0.00	0.00	8.50	0.00	0.00
CMT123P	Ashtree Catchment	11,954.02	7,415.50	4,006.00	0.00	0.00	0.00	453.00	0.00	79.52	0.00	0.00
CMT124P	Breydon Catchment	35,062.00	19,694.00	15,123.00	0.00	0.00	0.00	245.00	0.00	0.00	0.00	0.00
CMT125P	Seven Mile Catchment	16,045.50	9,571.50	6,234.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00
CMT148P	Bemey Catchment	1,657.00	1,015.00	642.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ESA	Halvergate ESA/WM	2,066.94	2,035.00	0.00	0.00	0.00	0.00	0.00	0.00	31.94	0.00	0.00
		104,889.46	60,766.50	42,610.00	0.00	0.00	0.00	1,393.00	0.00	119.96	0.00	0.00
Muckfleet												
CMT031P	Mautby Catchment	6,854.16	3,639.50	2,803.00	0.00	0.00	0.00	245.00	0.00	166.66	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	25,498.06	13,531.50	9,116.00	0.00	0.00	0.00	1,357.50	0.00	1,493.06	0.00	0.00
DRN035	Hemsby and Ormesby Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		32,352.22	17,171.00	11,919.00	0.00	0.00	0.00	1,602.50	0.00	1,659.72	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	0.00	0.00	0.00	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		296,302.41	162,586.51	105,925.04	0.00	0.00	0.00	20,918.50	0.00	5,037.36	1,835.00	0.00

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

ID	Direct Works Analysis	Actual 2022/23 £	Labour Charges £	Plant Charges £	Pump Attendants £	Electricity £	Insurance £	Out-sourced R & M £	Telemetry £	Materials £	Plant Hire £	Professional Fees £
Smallburgh												
P001	Hickling Eastfield Pumping Station	17,401.26	4,137.50	0.00	750.00	11,346.99	1,120.41	21.29	25.07	0.00	0.00	0.00
P150	Hickling Stubb Pumping Station	36,136.31	1,683.50	0.00	750.00	32,338.60	1,120.40	209.66	25.09	9.06	0.00	0.00
P002	Heigham Holmes Pumping Station	12,017.55	880.00	0.00	0.00	8,118.86	1,120.41	1,873.21	25.07	0.00	0.00	0.00
P003	Potter Heigham Pumping Station	24,414.25	4,472.00	70.00	0.00	17,298.28	1,120.41	1,428.49	25.07	0.00	0.00	0.00
P004	Horsefen Pumping Station	8,254.55	3,171.50	0.00	0.00	3,934.61	1,120.41	2.96	25.07	0.00	0.00	0.00
P005	Horning Pumping Station	15,778.68	5,569.50	0.00	0.00	8,838.77	1,120.41	170.32	79.68	0.00	0.00	0.00
P149	Instead Pumping Station	5,440.37	888.00	0.00	750.00	2,629.63	1,120.40	27.25	25.09	0.00	0.00	0.00
P035	Ludham Bridge Pumping Station North	17,718.87	4,166.00	37.00	750.00	11,617.48	1,120.40	2.93	25.06	0.00	0.00	0.00
P036	Ludham Bridge Pumping Station South	8,279.74	684.50	0.00	750.00	5,695.60	1,120.40	4.18	25.06	0.00	0.00	0.00
P008	Catfield Pumping Station	8,618.26	2,146.00	0.00	750.00	4,353.48	1,120.40	223.31	25.07	0.00	0.00	0.00
P009	Sutton Pumping Station	17,590.96	1,086.00	35.00	0.00	15,305.58	1,120.40	18.92	25.06	0.00	0.00	0.00
P010	Chapelfield Pumping Station	18,462.96	1,110.00	0.00	0.00	16,194.31	1,120.40	13.19	25.06	0.00	0.00	0.00
P011	East Ruston Pumping Station	10,704.42	4,229.50	0.00	-1,500.00	6,801.43	1,120.40	28.03	25.06	0.00	0.00	0.00
P012	Wayford Bridge Pumping Station	3,756.46	806.00	0.00	0.00	1,797.75	1,120.40	7.25	25.06	0.00	0.00	0.00
P151	St Benets Pumping Station	17,594.24	7,661.00	465.00	0.00	8,309.72	1,120.40	13.03	25.09	0.00	0.00	0.00
		222,168.88	42,691.00	607.00	3,000.00	154,581.09	16,806.05	4,044.02	430.66	9.06	0.00	0.00
Middle Bure												
P024	Hermitage Pumping Station	15,053.05	3,738.00	40.00	750.00	8,982.60	1,120.40	396.99	25.06	0.00	0.00	0.00
P025	Upton Dole Pumping Station	27,459.39	8,608.00	0.00	750.00	15,945.20	1,120.40	1,010.73	25.06	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
		42,512.44	12,346.00	40.00	1,500.00	24,927.80	2,240.80	1,407.72	50.12	0.00	0.00	0.00
Repps												
P020	Thurne Pumping Station	8,441.72	851.00	35.00	650.00	5,676.10	1,120.40	84.16	25.06	0.00	0.00	0.00
P021	Repps Pumping Station	12,747.17	1,036.00	109.00	750.00	9,703.75	1,120.40	2.96	25.06	0.00	0.00	0.00
P022	Martham Pumping Station	26,187.98	6,502.00	74.00	0.00	12,329.55	1,120.40	6,121.10	40.93	0.00	0.00	0.00
		47,376.87	8,389.00	218.00	1,400.00	27,709.40	3,361.20	6,208.22	91.05	0.00	0.00	0.00
Happisburgh												
P027	Brograve Pumping Station	64,252.04	19,484.50	140.00	0.00	41,185.80	1,120.40	2,280.41	40.93	0.00	0.00	0.00
P028	Horsey Pumping Station	14,926.99	1,931.50	0.00	923.00	10,722.58	1,120.40	204.45	25.06	0.00	0.00	0.00
P030	Somerton Auxiliary	1,830.56	296.00	0.00	-985.47	0.00	1,120.40	2.93	1,396.70	0.00	0.00	0.00
P147	Somerton North Pumping Station	18,249.73	2,289.50	35.00	0.00	10,065.71	1,120.40	4,698.16	40.96	0.00	0.00	0.00
P029	Somerton South Pumping Station	17,384.92	7,992.00	70.00	0.00	7,746.04	1,120.40	415.55	40.93	0.00	0.00	0.00
		116,644.24	31,993.50	245.00	-62.47	69,720.13	5,602.00	7,601.50	1,544.58	0.00	0.00	0.00
Lower Bure												
P121	Tunstall Pumping Station	46,763.77	12,701.00	2,790.73	750.00	25,296.34	1,120.40	4,080.21	25.09	0.00	0.00	0.00
P122	Five Mile Pumping Station	12,939.87	6,695.50	0.00	0.00	5,008.35	1,120.40	90.53	25.09	0.00	0.00	0.00
P123	Ashtree Pumping Station	11,299.81	5,606.50	0.00	0.00	4,243.95	1,120.40	260.97	67.99	0.00	0.00	0.00
P124	Breydon Pumping Station	64,808.37	17,991.50	70.00	750.00	44,106.88	1,120.40	744.50	25.09	0.00	0.00	0.00
P125	Seven Mile Pumping Station	80,418.17	11,026.50	245.00	0.00	64,471.75	1,120.40	3,529.43	25.09	0.00	0.00	0.00
P148	Bemey Pumping Station	-17,983.37	277.50	0.00	0.00	-19,436.08	1,120.40	29.72	25.09	0.00	0.00	0.00
P126	Stracey Arms Intake	5,443.61	1,480.00	74.00	0.00	2,683.22	1,120.40	60.90	25.09	0.00	0.00	0.00
		203,690.23	55,778.50	3,179.73	1,500.00	126,374.41	7,842.80	8,796.26	218.53	0.00	0.00	0.00
Muckfleet												
P031	Mautby Pumping Station	34,975.77	5,524.50	210.00	722.60	24,106.45	1,120.40	3,259.76	32.06	0.00	0.00	0.00
P034	Stokesby Pumping Station	52,628.05	17,180.00	140.00	750.00	30,095.90	1,120.40	3,316.69	25.06	0.00	0.00	0.00
		87,603.82	22,704.50	350.00	1,472.60	54,202.35	2,240.80	6,576.45	57.12	0.00	0.00	0.00
Lower Yare First - Buckenham												
P153	Buckenham Pumping Station	7,834.07	946.00	0.00	-50.00	5,495.91	1,120.40	296.67	25.09	0.00	0.00	0.00
Lower Yare First - Postwick												
P152	Postwick Pumping Station	21,173.92	824.50	0.00	0.00	19,139.01	1,120.40	50.92	39.09	0.00	0.00	0.00
Lower Yare Fourth												
P154	Cantley Pumping Station	11,973.25	1,720.50	0.00	-50.00	8,795.07	1,120.40	362.19	25.09	0.00	0.00	0.00
	PUMPING STATIONS	760,977.72	177,393.50	4,639.73	8,710.13	490,945.17	41,454.85	35,343.95	2,481.33	9.06	0.00	0.00
	DIRECT WORKS	£1,057,280.13	£339,980.01	£110,564.77	£8,710.13	£490,945.17	£41,454.85	£56,262.45	£2,481.33	£5,046.42	£1,835.00	£0.00

P SEMMENCE
OPERATIONS MANAGER

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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
M25	Doosan DX140LX Excavator Q532 MAP	378.00	18.00	Hour	21	277.50	176.21	0.00	0.00	0.00	1,753.11	0.00	2,206.82	-1,828.82
M41	Doosan 14T Excavator	34,542.00	18.00	Hour	1,919	1,117.00	12,861.23	406.08	0.00	795.20	2,729.77	12,081.96	29,991.24	4,550.76
M41A	Extension Arm	0.00	0.00	Hour	0	0.00	0.00	0.00	0.00	0.00	0.00	569.52	569.52	-569.52
M42	Doosan 14T Excavator	30,744.00	18.00	Hour	1,708	1,973.00	12,108.87	462.57	0.00	795.20	1,755.45	12,081.96	29,177.05	1,566.95
M42A	Extension Arm	0.00	0.00	Hour	0	55.50	0.00	0.00	0.00	0.00	0.00	569.52	625.02	-625.02
	Excavators	65,664.00			3,648.00	3,423.00	25,146.31	868.65	0.00	1,590.40	6,238.33	25,302.96	62,569.65	3,094.35
M33	Flail Head - Mower	13,005.00	10.00	Hour	1,301	629.00	0.00	105.00	0.00	0.00	0.00	1,407.12	2,141.12	10,863.88
M43	New Holland Tractor	20,936.00	16.00	Hour	1,309	1,251.50	9,803.66	157.38	0.00	795.20	2,031.52	20,509.32	34,548.58	-13,612.58
M44	Herder Hedge Cutter with Wire Watcher	0.00	0.00	N/A	0	3,065.50	0.00	1,344.62	0.00	0.00	44.47	10,492.80	14,947.39	-14,947.39
	Tractors	33,941.00			2,609.00	4,946.00	9,803.66	1,607.00	0.00	795.20	2,075.99	32,409.24	51,637.09	-17,696.09
M03A	Herder Weedbasket (spare)	0.00	2.00	Hour	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	2.00	Hour	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M05B	Landreus Weedbasket (spare)	0.00	2.00	Hour	0	1,091.50	0.00	298.26	0.00	0.00	0.00	0.00	1,389.76	-1,389.76
M05C	Herder Weedbasket	3,356.00	2.00	Hour	1,678	1,477.00	83.66	1,201.54	0.00	0.00	0.00	846.48	3,608.68	-252.68
M05D	Herder Weedbasket	3,860.00	2.00	Hour	1,930	370.00	83.66	983.50	0.00	0.00	0.00	904.34	2,341.50	1,518.50
	Baskets/Buckets	7,216.00			3,608	2,938.50	167.32	2,483.30	0.00	0.00	0.00	1,750.82	7,339.94	-123.94
M20	Perkins GCB300A Generator	0.00	300.00	Week	0	37.00	96.12	0.00	0.00	0.00	1,267.63	2,400.00	3,800.75	-3,800.75
M22	Selwood D200 Mobile pumps	20,170.14	130.00	Day	155	37.00	222.79	0.00	0.00	0.00	0.00	0.00	259.79	19,910.35
M22a	Selwood D200 Mobile pumps	0.00	130.00	Day	0	0.00	0.00	0.00	0.00	0.00	0.00	3,513.72	3,513.72	-3,513.72
M26	Selwood D200 Pump (0516042SD)	0.00	130.00	Day	0	74.00	0.00	0.00	0.00	0.00	0.00	3,513.72	3,587.72	-3,587.72
M27	Selwood D200 Pump (0516052SD)	0.00	130.00	Day	0	148.00	416.64	0.00	0.00	0.00	0.00	3,513.72	4,078.36	-4,078.36
M29	Selwood S100 CAT C2.2 Super Silent Pump	1,755.00	45.00	Day	39	203.50	1,699.38	19.11	0.00	0.00	0.00	3,711.12	5,633.11	-3,878.11
M30	Selwood S100 CAT C2.2 Super Silent Pump	2,160.00	45.00	Day	48	462.50	1,513.28	31.12	0.00	0.00	0.00	3,711.12	5,718.02	-3,558.02
	Mobile Pumps and Generator	24,085.14			242	962.00	3,948.21	50.23	0.00	0.00	1,267.63	20,363.40	26,591.47	-2,506.33
M23	LM186 TriAxle Flat Bed Trailer	175.00	35.00	Day	5	314.50	0.00	47.95	0.00	0.00	0.00	0.20	362.65	-187.65
M51	LM186 Tri-Axle Trailer	1,470.00	35.00	Day	42	0.00	0.00	0.00	0.00	0.00	0.00	1,020.00	1,020.00	450.00
M53	Twin Axle Tipper Trailer	2,415.00	35.00	Day	69	0.00	0.00	0.00	0.00	0.00	0.00	1,184.16	1,184.16	1,230.84
	Trailers	4,060.00			116	314.50	0.00	47.95	0.00	0.00	0.00	2,204.36	2,566.81	1,493.19
M13	Comfort Space	2,000.00	200.00	Week	10	1,091.50	33.84	731.90	0.00	0.00	0.00	1,599.48	3,456.72	-1,456.72

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Plant ID	Mobile Plant Operations Account	Notional Income	Charge Out Unit	Unit Rate	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
M32	Welfare Unit - Boss Eco	9,800.00	200.00	Week	49	610.50	0.00	106.93	0.00	0.00	0.00	2,587.50	3,304.93	6,495.07
M39	Tool Space, Boss Cabins	7,260.00	165.00	Week	44	314.50	0.00	351.60	0.00	0.00	0.00	3,087.50	3,753.60	3,506.40
	Comfort Space/Welfare Units	19,060.00			103	2,016.50	33.84	1,190.43	0.00	0.00	0.00	7,274.48	10,515.25	8,544.75
M16	Polaris All Terrain Vehicle	955.50	136.50	Week	7	777.00	35.10	437.27	0.00	795.20	54.85	0.00	2,099.42	-1,143.92
M18	Trimble R10 GPS Level Equipment	1,760.00	55.00	Day	32	0.00	0.00	0.00	0.00	1,500.00	0.00	-0.02	1,499.98	260.02
M21	2ft Towed Sheepsfoot Roller	0.00	30.00	Day	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M38	Telehandler	6,002.50	35.00	Hour	172	333.00	1,484.00	475.00	0.00	795.20	731.62	14,285.16	18,103.98	-12,101.48
M40	Fuel Bowser (Towable)	0.00	7.00	Day	0	444.00	-31.91	62.78	0.00	28.00	15.00	649.08	1,166.95	-1,166.95
M49	Hot Water Pressure Washer	1,990.00	10.00	Hour	199	277.50	171.30	358.60	0.00	28.00	0.00	0.00	835.40	1,154.60
	Specialist Equipment	10,708.00			409.50	1,831.50	1,658.49	1,333.65	0.00	3,146.40	801.47	14,934.22	23,705.73	-12,997.73
	Mobile Plant Operations Account (this year)	£164,734.14			10,735.65	£16,432.00	£40,757.83	£7,581.21	£0.00	£5,532.00	£10,383.42	£104,239.48	£184,925.94	-£20,191.80
	Mobile Plant Operations Account (last 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

P SEMMENCE
OPERATIONS MANAGER

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
Work Done:					
7000	Labour and Workshop Charges	698,241.25	702,330.78	596,890	105,441
7005	Contributions from Contractors towards Supervision Costs	8,365.50	8,519.00	0	8,519
		706,606.75	710,849.78	596,890	113,960
Workshop Direct Costs (4)					
7015	Workshop Salaries	177,598.14	142,206.66	142,001	-205
7025	Workshop Overtime	0.00	6,489.39	8,258	1,769
7190	Plant Engineer Vehicle 1 - AU64 HCG (Ex ██████████)	728.19	0.00	0	0
7195	Plant Engineer Vehicle 2 - AU64 HCD (Pool from 01/12/2019)	-110.33	0.00	0	0
7180	Plant Engineer Vehicle 3 - AK14 XRE (Pool from 01/12/2019)	1,454.37	0.00	0	0
7205	Plant Engineer Vehicle 4 - AF66 LSK (Old Truck - Pool Truck)	4,211.38	2,929.52	2,658	-272
7220	Plant Engineer Vehicle 5 - (Hire Vehicle)	0.00	0.00	0	0
7225	Plant Engineer Vehicle 6 - (Hire Vehicle)	0.00	175.74	0	-176
7230	Plant Engineer - AO69 AWU	11,961.13	9,991.75	12,190	2,198
7232	MEICA Manager - AU69 YWJ	11,717.78	0.00	0	0
7235	Mechanical & Electrical Engineer - AP70 OWC	10,831.54	11,979.53	12,190	210
7236	Plant Engineer - AU21 WVH	10,878.30	12,347.13	12,190	-157
7237	Mechanical & Electrical Engineer - AU21 WUV	10,100.97	11,114.65	12,190	1,075
		239,371.47	197,234.37	201,677	4,443.08
In-Field Direct Costs (5)					
7010	Basic Pay	141,663.37	67,636.13	83,999	16,363
7020	Overtime	23,600.57	18,663.48	24,305	5,641
7030	Bonus	0.00	0.00	0	0
7080	Call Out/Expenses	1,058.76	470.75	1,530	1,059
7100	Business Mileage	12,686.85	10,254.60	12,000	1,745
7110	Holiday Pay	14,152.08	12,783.39	15,000	2,217
7120	Sick Pay	630.14	1,311.56	0	-1,312
		193,791.77	111,119.91	136,834	25,714
CPE Direct Costs					
7013	Basic Pay	0.00	62,260.16	63,417.24	1,157
7023	Overtime	0.00	19,378.06	15,730.52	-3,648
7033	Bonus	0.00	0.00	0.00	0
7083	Call Out/Expenses	0.00	21.25	0.00	-21
7103	Business Mileage	0.00	0.00	0.00	0
7113	Holiday Pay	0.00	7,513.17	0.00	-7,513
7123	Sick Pay	0.00	51.57	0.00	-52
7231	Water Level Management Operative - AO69 CVM	607.89	11,879.17	12,190.00	311
7233	Maintenance Operative - AU69 ZWD (now AU69 ZCX)	3,104.42	14,684.30	12,190.00	-2,494
		3,712.31	115,787.68	103,527.77	
Workshop Variable Overheads (4) MEICA and					
7085	Mobile Telephone Charges	4,552.66	3,124.37	1,200	-1,924
7090	Lone Worker Telephone Charges	1,020.00	612.00	1,630	1,018
7135	Employers NI Costs	21,723.28	19,458.91	17,166	-2,293
7145	Employers Pension Costs	42,178.73	35,742.93	35,706	-37
7155	Private Medical/Life Assurance	2,113.86	2,179.74	2,280	100
7245	Training Course Fees	1,265.00	310.87	2,000	1,689
7255	Protective Clothing/Health and Safety	1,128.08	2,070.01	1,000	-1,070
		73,981.61	63,498.83	60,983	-2,516
In-Field Variable Overheads (5)					
7070	Mobile Telephone Charges	822.91	1,340.62	900	-441
7075	Lone Worker Telephone Charges	1,020.00	1,020.00	630	-390
7130	Employers NI Costs	20,042.64	16,759.79	12,226	-4,533
7140	Employers Pension Costs	42,194.02	34,495.06	21,122	-13,374
7150	Life Assurance	947.54	1,501.83	1,710	208
7240	Training Course Fees	1,480.50	262.87	1,500	1,237
7250	Protective Clothing/Health and Safety	2,882.06	5,442.41	3,000	-2,442
		69,389.67	60,822.58	41,088	-19,735
CPE In-Field Variable Overheads					
7073	Mobile Telephone Charges	0.00	0.00	600	600
7093	Lone Worker Telephone Charges	0.00	0.00	1,086	1,086
7133	Employers NI Costs	0.00	4,672.34	9,176	4,504
7143	Employers Pension Costs	0.00	9,919.96	15,946	6,026
7153	Life Assurance	0.00	200.00	1,140	940
7243	Training Course Fees	0.00	0.00	1,000	1,000
7253	Protective Clothing/Health and Safety	0.00	0.00	1,000	1,000
		0.00	14,792.30	29,948.72	15,156.42
Fixed Supervision Overheads (1)					
7160	Operations Manager - (AGAR)	81,002.96	567.32	0	-567
7161	Operations Manager - (Other Employment Costs)	21,607.24	799.40	0	-799
7270	Redundancy/Pay In Lieu	24,456.71	0.00	0	0
7215	Operations Manager - (AGAR)	64,220.30	69,256.29	67,394	-1,862
7216	Operations Manager - (Other Employment Costs)	1,035.27	2,441.54	1,700	-742
7210	Operations Manager - Vehicle AE72 WWA	3,850.28	9,111.31	12,190	3,079
7170	Operations Manager - Vehicle AF16 LSD	5,482.97	-56.00	0	56
7200	Operations Manager - Vehicle AF66 LRX (Old)	-54.41	0.00	0	0
7234	Operations Manager - Vehicle AP70 OWA (New)	0.00	0.00	0	0
		201,601.32	82,119.86	81,284	-836
Staff Costs (excluding depreciation)		732,715.93	607,159.08	475,652	-131,507

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
	Depreciation of Company Vehicles	49,132.22	38,216.45	46,213	7,997
	Staff Costs (including depreciation)	781,848.15	645,375.53	521,865	-123,510
	Workshop Overheads				
7280	Martham Depot	10,215.48	2,000.31	5,000	3,000
7300	Business Rates	4,940.10	3,754.48	4,940	1,186
7301	Refuse Collection	955.81	1,218.20	1,200	-18
7305	Electricity and Fuel	5,731.61	5,913.42	5,000	-913
7311	Printing and Stationary	539.84	107.50	450	343
7315	Heating Oil	0.00	0.00	0	0
7320	Repairs and Maintenance	2,887.10	3,011.23	4,175	1,164
7325	Insurance	0.00	0.00	0	0
7330	Depreciation	27,204.36	27,204.36	27,204	0
7260	Small Tools and Consumables	4,401.25	3,211.14	27,055	23,844
		56,875.55	46,420.64	75,024	28,604
	Net Operating Surplus/(Deficit)	-£132,116.95	£19,053.61	£0	19,054

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
Productive Hours					
L017		2,026	1,939	2,083	-144
L002		2,193	1,985	2,266	-281
L008		1,120	0	0	0
L010		1,970	1,926	2,062	-137
L018		1,951	1,901	2,200	-299
	In-Field	9,258	7,751	8,611	-861
L012		1,461	1,630	1,600	30
L006		1,522	0	0	0
L005		1,632	1,553	1,800	-248
L027		1,565	1,604	1,775	-171
L028		1,570	1,661	1,700	-40
	Workshop	7,750	6,447	6,875	-429
L011		2,119	2,094	2,271	-177
L023		2,061	2,210	2,237	-28
	CPE	4,180	4,304	4,508	-205
L015	Laser Civil Engineering Ltd	0	180	0	180
L026	Bear Terrain Ltd	0	820	0	820
L003	Robert Thain	1,240	175	0	175
L013	GDR Sales	0	0	0	0
L015	Laser Civil Engineering Ltd	0	0	0	0
L016		0	0	0	0
L019		0	0	0	0
L020	Mervyn Lambert (Via Anglia Farmers)	0	0	0	0
L021	Banham Farms Ltd	43	42	0	42
L001		4	0	0	0
	Contractors	1,287	1,217	0	1,037
In-Field Cost/Hour					
	Direct Cost	20.93	14.34	15.89	2
	Variable Overhead	7.50	7.85	4.77	-3
	Fixed Supervision Overhead (9/10ths)	18.79	8.55	8.50	0
	Depot Overhead (1/3rd)	2.05	2.00	2.90	1
		£49.27	£32.74	£32.06	1
Workshop Cost/Hour					
	Direct Cost	30.89	30.60	29.33	-1
	Variable Overhead	9.55	9.85	8.87	-1
	Fixed Supervision Overhead (1/10th)	2.49	1.14	1.18	0
	Depot Overhead (2/3rds)	4.89	4.80	7.28	2
		£47.82	£46.39	£46.66	0
CPE Cost/Hour					
	Direct Cost	0.00	0.00	0.00	0
	Variable Overhead	0.00	0.00	0.00	0
	Fixed Supervision Overhead (1/10th)	0.00	0.00	0.00	0
	Depot Overhead (2/3rds)	0.00	0.00	0.00	0
		£0.00	£0.00	£0.00	0

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
Holidays Taken					
L012		27	24	32	-8
L017		24	32	35	-3
L002		28	32	34	-2
L008		50	0	0	0
L010		26	28	27	1
L006		26	0	0	0
L023		25	25	27	-2
L005		27	25	29	-4
L027		28	23	26	-3
L028		27	22	26	-4
L018		32	30	35	-5
L011		28	28	32	-4
		348	269	303	-34
Sickdays/authorised absences					
L012		0	1	0	-1
L017		1	0	0	0
L002		1	3	0	-3
L008		10	0	0	0
L010		3	12	0	-12
L006		0	0	0	0
L023		0	0	0	0
L005		4	0	0	0
L028		0	3	0	-3
L028		4	1	0	-1
L018		0	0	0	0
L011		3	2	0	-2
		26	22	0	-22
Covid 19 Quarantine					
L012		0	0	0	0
L017		0	0	0	0
L002		0	0	0	0
L008		0	0	0	0
L010		0	0	0	0
L006		5	0	0	0
L023		0	0	0	0
L005		0	4	0	-4
L028		5	0	0	0
L028		2	2	0	-2
L018		5	0	0	0
L011		3	0	0	0
		20	6	0	-6
P SEMMENCE OPERATIONS MANAGER					

Personal information has been redacted to comply with The General Data Protection Regulation (GDPR)

From 01 April 2022 Period To 12
To 31 March 2023 Year Ended 31 March 2023

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
M41	Doosan 14T Excavator	15/11/2020	7	84,573.52				84,573.52	15,102.45	12,081.96		27,184.41		57,389.11	
M42	Doosan 14T Excavator	15/11/2020	7	84,573.52				84,573.52	15,102.45	12,081.96		27,184.41		57,389.11	
	Excavators			169,147.04	0.00	0.00	0.00	169,147.04	30,204.90	24,163.92	0.00	54,368.82	0.00	114,778.22	
M43	New Holland Tractor AO70 VXN	06/11/2020	5	95,710.00				95,710.00	25,234.09	20,509.32		45,743.41		49,966.59	
M44	Herder Hedge Cutter with Wire Watcher	15/01/2021	7	73,450.00				73,450.00	14,885.85	10,492.80		25,378.65		48,071.35	
	Tractors			169,160.00	0.00	0.00	0.00	169,160.00	40,119.94	31,002.12	0.00	71,122.06	0.00	98,037.94	
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	1,904.58	846.48		2,751.06		3,173.94	
M05D	Herder Weedbasket	01/10/2020	7	6,330.00				6,330.00	1,356.47	904.32		2,260.79		4,069.21	
	Baskets			32,704.00	0.00	0.00	0.00	32,704.00	23,710.05	1,750.80	0.00	25,460.85	0.00	7,243.15	
M12	Ford Ranger AF16 LSD	01/04/2016	3	18,959.82			-18,959.82	0.00	18,959.82	0.00	-18,959.82	0.00		0.00	
M17	Ford Ranger AF66 LSK	21/10/2016	3	19,400.00			-19,400.00	0.00	19,400.00	0.00	-19,400.00	0.00	6,825.00	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	17,355.34	4,189.14		21,544.48		0.00	
M35	Toyota Hilux AO69 CVM (Inc Hard Canopy)	04/11/2019	3	21,713.26				21,713.26	17,491.35	4,221.91		21,713.26		0.00	
M36	Toyota Hilux AU69 YWJ (Inc Hard Canopy)	04/11/2019	3	21,544.48				21,544.48	17,355.34	4,189.14		21,544.48		0.00	
M37	Toyota Hilux AU69 ZWD (Inc Hardtop Canopy)	04/11/2019	3	21,713.26			-21,713.26	0.00	17,491.35	4,221.91	-21,713.26	0.00	18,500.00	0.00	
M45	Toyota Hilux AP70 OWC	15/12/2020	5	21,860.82				21,860.82	6,032.37	4,602.24		10,634.61		11,226.21	
M46	Toyota Hilux AP70 OWA	15/12/2020	5	21,902.85				21,902.85	6,042.73	4,611.12		10,653.85		11,249.00	
M47	Toyota Hilux AU21 WUV (Inc Hardtop/Glass Rear)	11/03/2021	5	22,027.06				22,027.06	4,931.39	4,671.84		9,603.23		12,423.83	
M48	Toyota Hilux AU21 WVH (Inc Hardtop/Solid Rear)	11/03/2021	5	22,027.06				22,027.06	4,940.25	4,680.24		9,620.49		12,406.57	
M52	Toyota Hilux AU72 WWA	31/08/2022	5	0.00		24,247.72		24,247.72	0.00	2,828.91		2,828.91		21,418.81	
	Vehicles			232,788.14	0.00	24,247.72	-60,073.08	196,962.78	150,094.99	38,216.45	-60,073.08	128,238.36	25,325.00	68,724.42	

From 01 April 2022 Period To 12
To 31 March 2023 Year Ended 31 March 2023

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluation	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposals	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value	Residual Value
M13	Comfort Space	27/06/2016	10	15,995.00				15,995.00	9,197.01	1,599.48		10,796.49		5,198.51	
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	15,700.00	0.00		15,700.00		0.00	
M20	Perkins GCB300A Generator	27/01/2017	5	28,368.00				28,368.00	25,968.00	2,400.00		28,368.00		0.00	
M21	2ft Towed Sheepsfoot Roller	07/09/2016	5	9,495.00				9,495.00	9,495.00	0.00		9,495.00		0.00	
M22	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	21,077.99	0.00		21,077.99		0.00	
M22A	Selwood D200 Mobile pumps	02/02/2017	6	21,077.99				21,077.99	16,982.98	3,513.72		20,496.70		581.29	
M23	LM186 TriAxle Flat Bed Trailer	11/04/2017	5	4,580.00				4,580.00	4,579.80	0.20		4,580.00		0.00	
M25	Doosan DX140LX Q532 MAP	01/09/2018	1	1,750.57			-1,750.57	0.00	1,750.57	0.00	-1,750.57	0.00		0.00	
M26	Selwood D200 Pump (0516042SD)	22/05/2017	6	21,077.99				21,077.99	17,520.63	3,513.72		21,034.35		43.64	
M27	Selwood D200 Pump (0516052SD)	22/05/2017	6	21,077.99				21,077.99	17,520.63	3,513.72		21,034.35		43.64	
M29	S100 CAT C2.2 Super Silent Pump & Trailer	07/02/2019	6	22,267.02				22,267.02	11,442.62	3,711.12		15,153.74		7,113.28	
M30	S100 CAT C2.2 Super Silent Pump & Trailer	07/02/2019	6	22,267.01				22,267.01	11,442.62	3,711.12		15,153.74		7,113.27	
M32	Welfare Unit - Boss Eco	30/08/2019	3	18,630.00				18,630.00	16,042.50	2,587.50		18,630.00		0.00	
M33	Flail Head - Mower	22/11/2019	7	9,850.00				9,850.00	3,400.54	1,407.12		4,807.66		5,042.34	
M38	Telehandler AU69 CCX	27/01/2020	7	99,996.00				99,996.00	30,951.18	14,285.16		45,236.34		54,759.66	
M39	Boss Cabins Tool Space	04/02/2020	3	11,115.00				11,115.00	8,027.50	3,087.50		11,115.00		0.00	
M40	Fuel Bowser (Towable)	24/06/2020	10	6,490.87				6,490.87	1,135.89	649.08		1,784.97		4,705.90	
M41A	Extension Arm	31/12/2020	10	5,695.00				5,695.00	711.90	569.52		1,281.42		4,413.58	
M42A	Extension Arm	31/12/2020	10	5,695.00				5,695.00	711.90	569.52		1,281.42		4,413.58	
M51	LM186 TriAxle Flat Bed Trailer	15/09/2021	5	5,100.00				5,100.00	510.02	1020.00		1,530.02		3,569.98	
M53	Twin Axle Tipper Trailer	12/10/2022	3	0.00		7,105.00		7,105.00	0.00	1184.16		1,184.16		5,920.84	
Specialist Equipment				381,965.43	0.00	7,105.00	-1,750.57	387,319.86	238,828.28	47,322.64	-1,750.57	284,400.35	0.00	102,919.51	
Fixed Assets Mobile Plant and Equipment				£985,764.61	£0.00	£31,352.72	-£61,823.65	£955,293.68	£482,958.16	£142,455.93	-£61,823.65	£563,590.44	£25,325.00	£391,703.24	
P100	Kettlewell House: NK391156 (2%)	25/08/2009	50	51,450.00				51,450.00	14,406.00	1,029.00		15,435.00		36,015.00	
P200	Martham Depot	01/06/2015	20	156,740.00				156,740.00	53,552.56	7,836.96		61,389.52		95,350.48	
P201	Martham Depot - Year 2	31/03/2017	10	31,080.29				31,080.29	15,799.00	3,108.00		18,907.00		12,173.29	
P202	Martham Depot - Year 3	31/03/2018	10	41,670.11				41,670.11	10,417.69	2,083.56		12,501.25		29,168.86	
P203	Martham Depot - Year 4	31/03/2019	10	56,483.46				56,483.46	16,945.15	5,648.40		22,593.55		33,889.91	
P204	Double Storey Workshop	30/11/2018	10	19,554.56				19,554.56	6,681.01	1,955.40		8,636.41		10,918.15	
P205	Ground Floor & First Floor Accommodation	01/03/2019	10	10,851.84				10,851.84	3,255.47	1,085.16		4,340.63		6,511.21	
P206	Martham Depot - Year 5	31/03/2020	10	54,868.98				54,868.98	10,973.76	5,486.88		16,460.64		38,408.34	
Fixed Assets Land and Buildings				£422,699.24	£0.00	£0.00	£0.00	£422,699.24	£132,030.64	£28,233.36	£0.00	£160,264.00	£0.00	£262,435.24	

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

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%)				31/03/2012	1			£473.25	£0.00	£473.25	£0.00	£0.00	£0.00	£0.00	£0.00			
Fixed Assets								£1,821,659.05	£0.00	£31,352.72	-£62,296.90	£1,790,714.87	£1,028,183.99	£170,689.29	-£62,296.90	£1,136,576.39	£25,325.00	£654,138.48

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
1	Balances brought 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 Liability	-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 brought forward	1,213,358	1,852,902
2	(+) Rates and Special Levies		
	Drainage Rates	299,044	315,788
	Special Levies issued by the Board	688,939	727,527
	As per Statement of Accounts	987,983	1,043,315
3	(+) All Other Income		
	Grants Applied	197,430	628,737
	Rental Income	294	8,900
	Highland Water Contributions	265,286	319,136
	Income from Rechargeable Works	434,379	728,726
	Insurance Claims	0	0
	Investment Interest	731	13,095
	Development Contributions	15,762	0
	Other Income	261,980	331,319
	Profit/(Loss) on disposal of Fixed Assets	62,020	25,325
	As per Statement of Accounts	1,237,882	2,055,239
	(+) Income from Sale of Fixed Assets (above profit/loss)		
	Capital Cost of disposals	202,147	62,297
	Less: Accumulated depreciation written out	-199,467	-62,297
		2,680	0
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-197,430	-628,737
	(+) Grants Received	917,404	1,360,000
		719,974	731,263
	(=) Adjusted Other Income	1,960,536	2,786,502
4	(-) Staff Costs		
	Labour Operations Account	653,463	418,882
	Technical Support Staff Costs	338,311	379,024
	Administration Staff Costs	138,087	133,797
		1,129,861	931,703

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
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	212,366	628,737
	Maintenance Works	1,315,077	1,503,948
	Environment Agency Precept	178,650	184,009
	Administration Charges	196,579	215,662
	Cost of Rechargeable Works	431,709	716,253
	Net Deficit/(Surplus) on Operating Accounts	174,295	1,138
	Development Expenditure	0	2,273
	Depreciation of Pumping Stations	0	0
	As per Statement of Accounts	2,508,675	3,252,020
	(-) Depreciation Charged (Non Cash)		
	Plant and Equipment	176,567	142,456
	Pumping Stations	0	0
	Land and Buildings	28,233	28,233
		204,800	170,689
	(-) Staff Costs now reported in Box 4	1,129,861	931,703
	(+) Capitalised Additions		
	Land and Buildings	0	0
	Plant and Equipment	5,100	31,353
		5,100	31,353
	(=) Adjusted Other Expenditure	1,179,114	2,180,981
7	(=) Balances carried forward		
	General Reserve	633,176	479,710
	Development Reserve	92,922	92,922
	Plant Reserve	305,827	305,827
	Capital Works Reserve	77,600	77,600
	Grants Reserve	1,494,662	2,225,925
	Revaluation Reserve	42,189	42,189
	Pension Reserve	-524,000	289,000
	As per Statement of Accounts	2,122,377	3,513,173
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Pension Reserve	-524,000	289,000
	Loans Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	0	0
	Net Book Value of Tangible Fixed Assets	793,475	654,138
		269,475	943,138
	(=) Adjusted Balances carried forward	1,852,902	2,570,034
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	910,759	443,806
	Short Term Investments	1,000,000	2,150,000
	As per Statement of Accounts	1,910,759	2,593,806
9	Total Fixed Assets and Long Term Assets (Net Book Value)		
	Land and Buildings	290,669	262,435
	Plant and Equipment	502,806	391,703
	Pumping Stations	0	0
	Shared Consortium Assets	0	0
	As per Statement of Accounts	793,475	654,138
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 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023	ACTUAL 2021/22 £	ACTUAL 2022/23 £
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2021/22 £	ACTUAL 2022/23 £
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7	Balances carried forward (adjusted)	1,852,902	2,570,034
	(-) Deduct: Debtors and Prepayments		
	Trade Debtors	69,286	367,044
	Stock and Work in Progress	14,421	10,512
	Drainage Rates and Special Levies Due	30	-51
	Prepayments	0	0
	Prepayments to WMA	21,498	17,949
	Accrued Interest	0	0
	Vat Due from HMRC	16,876	66,477
		122,111	461,931
	(+) Add: Creditors and Payments Received in Advance		
	Creditors Control Account	42,428	262,437
	Accruals	124,128	208,210
	Receipts Paid in Advance	13,413	15,056
		179,968	485,702
	(=) Box 8	1,910,759	2,593,806
8	(=) Total Cash and Short Term Investments		
	Cash at Bank and in Hand	910,759	443,806
	Short Term Investments	1,000,000	2,150,000
		1,910,759	2,593,806

S JEFFREY BSc (Hons) FCCA CPFA
FINANCE & RATING OFFICER

05 JUNE 2023



**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 2023

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: 25 September 2023

Notice

The audit of accounts for the Broads (2006) Internal Drainage Board for the year ended 31 March 2023 was concluded on 15 September 2023 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 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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. Any amendments must be approved by the authority and properly initialled.
- 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 2023.
- 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.
- 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 bank reconciliation is incomplete or variances not **fully** explained then 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	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 2023 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 2022/23

BROADS (2006) IDB

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

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
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

03/04/2023

04/04/2023

05/04/2023

Name of person who carried out the internal audit

CHRISTOPHER R. HARRIS

Signature of person who carried out the internal audit

CH Harris

Date

09/05/2023

*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 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENT BROADS (2006) IDB RITY

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 2023, that:

	Agreed		"Yes" means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
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.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
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.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
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.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		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.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
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.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
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:

05/06/2023

and recorded as minute reference:

39/23/01

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

Chairman

Clerk

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

Section 2 – Accounting Statements 2022/23 for

ENT BROADS (2006) IDBRITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	1,213,358	1,852,902	<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	987,983	1,043,315	<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	1,960,536	2,786,502	<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	1,129,861	931,703	<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	1,179,114	2,180,981	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	1,852,902	2,570,034	<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	1,910,759	2,593,806	<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	793,475	654,138	<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>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 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

SIG 5. JERRY

Date _____

09/05/2023

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

05/06/2023

as recorded in minute reference:

39123/02

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of

Broads (2006) Internal Drainage Board – DB0013

1 Respective responsibilities of the auditor and the authority

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

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 2022/23

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 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

 SIGNATURE REQUIRED

Date

15/09/2023



Internal Audit

FINAL

Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2022/23

April 2023

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.

SCOPE

The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.

KEY STRATEGIC FINDINGS



The Water Management Alliance has good accounting practices and is a well-run organisation for its six South Lincolnshire and East Anglia member Boards and the Pevensey and Cuckmere Water Level Management Board.



The Water Management Alliance use the Sage 200 suite of software to manage their accounts which supports accurate accounting and good record keeping.

GOOD PRACTICE IDENTIFIED



The Water Management Alliance has good corporate governance as evidenced by the comprehensive minutes of Board and Committee meetings that demonstrate good challenge and an understanding of the issues at hand.



The Water Management Alliance has a very informative website which is easy to navigate, well populated with useful and key information.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	In reviewing payments, it was noted that for the supply of Pump Attendants and Surveyor fees at Waveney, Lower Yare and Lothingland IDB no formal agreement was in place. This could present a control risk. As this invoice was selected at random a review should be made across all Boards to see if there are other similar arrangements without an agreement in place.	The Water Management Alliance to review its service providers and to progress putting in place a legal agreement where one does not exist.	3	We will review the agreements between the service providers (pump attendants and surveyors) for Waveney, Lower Yare and Lothingland IDB to ensure they all have formal agreements in place. We will also review these arrangements for Broads IDB and East Suffolk IDB who have pump attendants, many of whom are also Board members. These arrangements are subject to a review by the Boards, and any changes would need to go to the Board meetings to be approved.	To be complete by 31 st March 2024	Matthew Philpot – Area Manager (WMA East Anglia)

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
---	--------	--

2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	It was noted that over the next few years the WMA is looking to achieve a balanced budget for each Board. However, due to high inflation, which has particularly impacted on electricity supplies, many other drainage boards in the East Anglia area are now looking to increase their general reserve capacity to 30% of net expenditure.	It is important that all Boards maintain an adequate and appropriate level of general reserves to provide financial protection from unforeseen events that would require a significant amount of resource to manage. It is acknowledged that the WMA are seeking balanced budgets for all Boards in the next four years.	<p><i>All WMA Member Boards have agreed to present a balanced budget within 4 years but are unlikely to also be able to rebuild their reserves during the same time frame without increasing rates and levies further, by at least 30% year on year. The Boards are therefore unlikely to agree to increase their reserves from drainage rates and special levies at this moment in time.</i></p> <p><i>There is also a significant risk that contributing Councils and Farming Businesses feel unable to sustain their support for higher rate/levy increases that they have previously agreed to do during the next 4 years, which means that significant cuts will need to be made in the services provided and maintenance work undertaken to halt the decline of reserves still further.</i></p> <p><i>We will therefore need to consider making cuts to the maintenance programme if the Boards decide not to sustain the increases in drainage rates and special levies that are required to balance the budget over the next 4 years. Clearly, this is far from ideal.</i></p>

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	1	-

Other Findings



The Water Management Alliance (WMA) consists of the following six Internal Drainage Boards: Broads IDB; East Suffolk IDB; King's Lynn IDB; Norfolk Rivers IDB; South Holland IDB; and Waveney, Lower Yare and Lothingland IDB. In addition, the WMA also provide services to the Pevensy and Cuckmere Water Level Management Board (WLMB).



The audit undertaken in 2021/22 identified the following recommendations:

Recommendation 1: *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.* This was accepted and is undertaken by either the Chief Executive or the Finance and Rating Manager.

Recommendation 2: *- 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.* This is achieved by all reconciliations being undertaken to ensure each complete day is included in one recommendation.

Recommendation 3: *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.* This is being progressed and working alongside the Bedford Group of IDB as they use electronic purchase ordering and paperless invoicing. This would be looked into for April 2024 once the team is fully resourced.

Other Findings



The following Policies and procedures were reviewed:

- Financial Regulations - Approved November 2022 with a three yearly review;
- Business Plan (Policy Statement) - Approved November 2022 with a five yearly review;
- Consortium Management Committee - Terms of Reference;
- Capital Financing and Reserves Policy - Approved September 2022 with a five yearly review.

These policies were all in order and up to date.



The following Board agendas and minutes were reviewed:

- Broads IDB – 24th January 2022 (approved rate increase of 5.6% for 2022/23); 16th May 2022; 18th July 2022; 1st November 2022.
- East Suffolk IDB – 13th January 2022 (approved rate increase of 5.6% for 2022/23); 13th June 2022; 31st October 2022.
- King's Lynn IDB – 21st January 2022 (approved rate increase of 5.6% for 2022/23); 13th May 2022; 15th July 2022; 11th November 2022.
- Norfolk Rivers IDB – 27th January 2022 (approved rate increase of 5.6% for 2022/23); 19th May 2022; 21st July 2022; 3rd November 2022.
- Pevensey and Cuckmere WLMB – 15th February 2022 (approved rate increase of 5% in the Agricultural Drainage Rates and Special Levies for 2022/23 for the Pevensey Levels Sub District and a rate freeze for the Cuckmere River Sub District); 9th June 2022; 6th October 2022.
- South Holland IDB – 8th February 2022 (approved rate increase of 5.6% (5.73% South Holland DC and 5.55% Boston BC) for 2022/23); 10th May 2022; 19th July 2022; 8th November 2022.
- Waveney Lower Yare & Lothingland IDB – 1st February 2022 (**only 29% of Members present**); 14th June 2022 (**only 32% of Members present**).

The agendas and minutes were comprehensive and demonstrated good governance was taking place. It is however noted that for Waveney Lower Yare & Lothingland IDB there was a low attendance of Members which could impact on the Board providing appropriate oversight and governance of the services being provided.



The Risk Management Policy was last reviewed in September 2021 and has a five-year review period. The Policy applies to all seven Boards and has been adopted by them.



The risk register is presented to each and every Board meeting for all the Boards (except the Waveney, Lower Yare and Lothingland Board which currently is done annually) to enable all the strategic risks to be considered and approved. The risk register and the resulting minutes are all included in the certified minutes which appear on the Boards website.



Each Board reviews its objectives and sets new objectives for the following financial year at their rate setting meetings in January/February. This is confirmed in each Board's minutes and these are available on the Water Management Alliance (WMA) website. The one exception to this is the Waveney, Lower Yare and Lothingland Board, as they have only recently joined the WMA. This Board will be aligned with the other WMA Member Boards next year (2023/24).

















The Water Management Alliance (WMA) use Sage 200 accounting software for their accounting records which supports the financial transactions of the Boards. The trial balance for all seven Boards were reviewed and were in balance. In addition, the Income and Expenditure accounts and balance sheets were reviewed for all seven Boards and found to be in order.



The accounting records for the seven Boards were all in order, up-to-date and in balance.

Other Findings








-  The accounts payable system is part of Sage 200 and is working well.
-  A Purchase Order system is in place and a PO is issued for the purchase of goods. A number of examples were examined and found to be in order.
-  A number of paid invoices were selected across the seven Boards and reviewed in detail. These showed good accounting practices with adequate controls in place. .
-  The penny rate is set by each Board at their January/February meeting each year. Rate demands are then sent out towards the end of March each year. Reminders are sent out towards the end of June with a final reminder sent towards the end of October. If still unpaid then a court summons is progressed during November/December for amounts exceeding £20.
-  Accounts Receivable is an integral part of Sage 200 and is working well.
-  The debtors systems were reviewed and at the time of the audit (March 2023) aged debtors reports for the seven Boards were generated which were reviewed and found to be in order with no debt older than 90 days. A number of write offs had taken place during 2022. These were examined and were in order and authorised by the Chief Executive.
-  The Alliance hold a £200 petty cash float which is held in a locked cupboard in Pierpoint House. Access by key only by approved members of the finance and rating team. Member Boards do not have a petty cash float. It is an imprest system and is topped up periodically.
-  Petty cash for December 2022 to March 2023 was examined and found to be in order, in balance and had been reconciled and approved by the Finance and Rating Manager.
-  The payroll for the month of March 2023 was examined and found to be in order.
-  The PAYE and NI payments had been made as required and by the due date for the month of February 2023 for the Boards
-  The Pension payments had been made to the respective pension providers, as required, and by the due date for the month of February 2023 for the Boards.
-  The asset registers for the Boards were reviewed and found to be in order and up to date.
-  Accounting Statements are undertaken and these reconcile to the cash book
-  Data feeding into the Accounting Statements was confirmed to be correct


Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	1
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	In place	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

-  Management accounts, including budget data, are reported regularly to Members and to each Board. The Board papers for the seven Boards for 2022 were reviewed and it was confirmed that appropriate financial and budget data was presented to every Board meeting.
-  The Boards have a Capital Financing and Reserves Policy which was approved in September 2022. General Reserves should be not less than 20% of net expenditure with a £200,000 minimum and to be reviewed annually.
-  The Boards maintain a 5-year forecast which enables future increases in both the penny rate and precept to be calculated and for such bodies as the precepting authorities to be consulted well in advance of any increases being made.
-  The WMA accept payment by all methods which includes cash, card (phone or online) BACS, cheque, postal order and also collect by direct debit on/around 5th May for those that have signed up to this payment method. The recording and banking of income was working well.
-  The bank reconciliations for the period to 22nd March 2023 were reviewed and all Boards bank accounts were reconciled to the cash book.
-  The Boards are operating within their approved budgets for the 2022/23 financial year.
-  Good practice is adopted by all the Boards to enable them to respond to business interruption events should they arise and to enhance the economic, effective and efficient delivery of their services.

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	27 th March 2023	27 th March 2023
Draft Report:	17 th April 2023	18 th April 2023
Final Report:	19 th April 2023	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Water Management Alliance		
Review:	Annual Governance and Accountability Return		
Type of Review:	Assurance	Audit Lead:	Chris Harris

Outline scope (per Annual Plan):	The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.		
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
Requested additions to scope:	(if required then please provide brief detail)		
Exclusions from scope:			

Planned Start Date:	27/03/2023	Exit Meeting Date:	14/04/2023	Exit Meeting to be held with:	Phil Camamile and Sallyanne Jeffrey
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N

FRS102 as at 31 March 2023 - Results Schedule

Employer : Broads (2006) IDB

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 22 February 2023

Date report prepared : 26 April 2023

Summary information from this schedule:

(a) Balance sheet

	31 March 2023	31 March 2022
	£(000)	£(000)
Assets	1,547	1,343
Obligations	1,258	1,856
Net asset / (liability)	289	(513)

Please contact us if you wish to request additional calculations in respect of the accounting surplus. See the accompanying Accounting Covering Report for additional information.

(b) Profit & Loss account for the period ending 31 March 2023

	£(000)
Service cost	
Current Service Cost	(177)
Past Service Cost (including curtailments)	-
Effect of settlements	-
Total Service Cost	(177)

	£(000)
Total net interest	(15)
Total defined benefit cost recognised in Profit or (loss)	(192)



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. If you have already requested a supplementary paper or slide deck, this will be issued alongside this results schedule. 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 2023 accounts.

For any questions on your report or to request any additional services or further calculations (e.g. related to asset ceilings), please contact your regular LGPS Fund contact.

(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 2023 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 2023 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2024
5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£000)	Average Age
	31 Mar 2022	31 Mar 2022	31 Mar 2022
Actives	13	476	50
Deferred Pensioners	3	14	46
Pensioners	-	-	-

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2022. 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 2022 to 31 March 2023	£390,000

LGPS early retirements

New Early Retirements 1 April 2022 to 31 March 2023	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers early retirements

New Early Retirements 1 April 2022 to 31 March 2023	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 2023 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2022 to 28 February 2023	(0.7%)
Total Returns from 1 April 2022 to 31 March 2023	0.2%

The major categories of plan assets as a percentage of total plan assets

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2023.

Period Ended	31 Mar 2023	31 Mar 2022
Equities	49%	49%
Bonds	36%	36%
Property	12%	12%
Cash	3%	3%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2023	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2023	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2023 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 2023	31 Mar 2022
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.95%	3.15%
Salary Increase Rate	3.65%	3.85%
Discount Rate	4.75%	2.75%

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 26 years.

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% 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 for the Employer are summarised below:

	Males	Females
Current Pensioners	21.6 years	24.3 years
Future Pensioners*	22.1 years	25.9 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
CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 0% weighting of 2021 (and 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 45% of the maximum additional tax-free cash up to HMRC limits.

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 2023

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	1,343		1,343
Present value of funded obligations		1,856	(1,856)
Present value of unfunded obligations		-	-
Opening Position as at 31 March 2022	1,343	1,856	(513)
Service cost			
Current service cost*		177	(177)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	177	(177)
Net interest			
Interest income on plan assets	39		39
Interest cost on defined benefit obligation		54	(54)
Total net interest	39	54	(15)
Total defined benefit cost recognised in Profit or (Loss)	39	231	(192)
Cashflows			
Participants' contributions	26	26	-
Employer contributions	114		114
Benefits paid	(1)	(1)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
Expected closing position	1,521	2,112	(591)
Remeasurements			
Changes in financial assumptions		(1,069)	1,069
Changes in demographic assumptions		61	(61)
Other experience †	62	154	(92)
Return on assets excluding amounts included in net interest	(36)		(36)
Total remeasurements recognised in Other Comprehensive Income (OCI)	26	(854)	880
Fair value of plan assets	1,547		1,547
Present value of funded obligations		1,258	(1,258)
Present value of unfunded obligations**		-	-
Closing position as at 31 March 2023	1,547	1,258	289

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 £1,020,000, £238,000 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2023.

* 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.

† The other experience on obligations includes an allowance for the pension increase order applied to the funded obligations at April 2023 being different to the pension increase assumption adopted in the Employer's Schedule of results at the start of the period. Within this other experience item, the funded obligations have increased by £130,000 as a result of the pension increase order being different to the previous assumption.

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 obligations		1,751	(1,751)
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	79		79
Total remeasurements recognised in Other Comprehensive Income (OCI)	79	(202)	281
Fair value of plan assets	1,343		1,343
Present value of funded obligations		1,856	(1,856)
Present value of unfunded obligations		-	-
Closing position as at 31 March 2022	1,343	1,856	(513)

* 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 2024

Analysis of projected amount to be charged to operating profit for the period to 31 March 2024

Period Ended 31 March 2024	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		72	(72)	(18.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	72	(72)	(18.6%)
Interest income on plan assets	76		76	19.5%
Interest cost on defined benefit obligation		62	(62)	(15.9%)
Total Net Interest Cost	76	62	14	3.6%
Total Included in Profit and Loss	76	134	(58)	(15.0%)

* 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 £390,000.

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 2024 will be approximately £92,000.

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 2024 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 2023:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	35
1 year increase in member life expectancy	4%	50
0.1% increase in the Salary Increase Rate	0%	1
0.1% increase in the Pension Increase Rate (CPI)	3%	34

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 2023 - Results Schedule

Employer : King's Lynn (WMA)

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 22 February 2023

Date report prepared : 26 April 2023

Summary information from this schedule:

(a) Balance sheet

	31 March 2023	31 March 2022
	£(000)	£(000)
Assets	6,749	6,226
Obligations	6,870	10,443
Net asset / (liability)	(121)	(4,217)

(b) Profit & Loss account for the period ending 31 March 2023

	£(000)
Service cost	
Current Service Cost	(946)
Past Service Cost (including curtailments)	-
Effect of settlements	-
Total Service Cost	(946)

	£(000)
Total net interest	(121)
Total defined benefit cost recognised in Profit or (loss)	(1,067)



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. If you have already requested a supplementary paper or slide deck, this will be issued alongside this results schedule. 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 2023 accounts.

For any questions on your report or to request any additional services or further calculations (e.g. related to asset ceilings), please contact your regular LGPS Fund contact.

(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 2023 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 2023 (and prior year if relevant)
- 4. Projected defined benefit cost for the period to 31 March 2024
- 5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£000)	Average Age
	31 Mar 2022	31 Mar 2022	31 Mar 2022
Actives	46	1,776	48
Deferred Pensioners	10	53	49
Pensioners	7	52	66

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2022. 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 2022 to 31 March 2023	£2,103,000

LGPS early retirements

New Early Retirements 1 April 2022 to 31 March 2023	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers early retirements

New Early Retirements 1 April 2022 to 31 March 2023	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 2023 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2022 to 28 February 2023	(0.7%)
Total Returns from 1 April 2022 to 31 March 2023	0.2%

The major categories of plan assets as a percentage of total plan assets

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2023.

Period Ended	31 Mar 2023	31 Mar 2022
Equities	49%	49%
Bonds	36%	36%
Property	12%	12%
Cash	3%	3%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2023	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2023	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2023 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 2023	31 Mar 2022
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.95%	3.15%
Salary Increase Rate	3.65%	3.85%
Discount Rate	4.75%	2.75%

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 26 years.

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% 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 for the Employer are summarised below:

	Males	Females
Current Pensioners	22.2 years	24.7 years
Future Pensioners*	23.6 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
CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 0% weighting of 2021 (and 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 45% of the maximum additional tax-free cash up to HMRC limits.

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 2023

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,226		6,226
Present value of funded obligations		10,443	(10,443)
Present value of unfunded obligations		-	-
Opening Position as at 31 March 2022	6,226	10,443	(4,217)
Se vice cost			
Current service cost*		946	(946)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	946	(946)
Net interest			
Interest income on plan assets	180		180
Interest cost on defined benefit obligation		301	(301)
Total net interest	180	301	(121)
Total defined benefit cost recognised in Profit or (Loss)	180	1,247	(1,067)
Cashflows			
Participants' contributions	171	171	-
Employer contributions	505		505
Benefits paid	(55)	(55)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
Expected closing position	7,027	11,806	(4,779)
Remeasurements			
Changes in financial assumptions		(5,578)	5,578
Changes in demographic assumptions		(255)	255
Other experience †	(111)	897	(1,008)
Return on assets excluding amounts included in net interest	(167)		(167)
Total remeasurements recognised in Other Comprehensive Income (OCI)	(278)	(4,936)	4,658
Fair value of plan assets	6,749		6,749
Present value of funded obligations		6,870	(6,870)
Present value of unfunded obligations**		-	-
Closing position as at 31 March 2023	6,749	6,870	(121)

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 £4,974,000, £860,000 and £1,036,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2023.

* 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.

† The other experience on obligations includes an allowance for the pension increase order applied to the funded obligations at April 2023 being different to the pension increase assumption adopted in the Employer's Schedule of results at the start of the period. Within this other experience item, the funded obligations have increased by £558,000 as a result of the pension increase order being different to the previous assumption.

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 obligations		10,326	(10,326)
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	374		374
Total remeasurements recognised in Other Comprehensive Income (OCI)	374	(1,103)	1,477
Fair value of plan assets	6,226		6,226
Present value of funded obligations		10,443	(10,443)
Present value of unfunded obligations		-	-
Closing position as at 31 March 2022	6,226	10,443	(4,217)

* 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 2024

Analysis of projected amount to be charged to operating profit for the period to 31 March 2024

Period Ended 31 March 2024	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		378	(378)	(18.0%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	378	(378)	(18.0%)
Interest income on plan assets	335		335	15.9%
Interest cost on defined benefit obligation		338	(338)	(16.1%)
Total Net Interest Cost	335	338	(3)	(0.2%)
Total Included in Profit and Loss	335	716	(381)	(18.2%)

* 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 £2,103,000.

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 2024 will be approximately £494,000.

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 2024 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 2023:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	182
1 year increase in member life expectancy	4%	275
0.1% increase in the Salary Increase Rate	0%	32
0.1% increase in the Pension Increase Rate (CPI)	2%	152

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 2023

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 2023 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Ground Floor, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- Engineering & Standards - Policy Manager, Asset Management and Engineering, **Environment Agency**, Goldcrest House, Alice Holt Lodge, Farnham, Surrey. GU10 4LH 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 2023-24

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 2023-24 (forecast)	
Name of local authority	2023-24 forecast £
1. BROADLAND DISTRICT COUNCIL	204,731
2. GREAT YARMOUTH BOROUGH COUNCIL	231,536
3. NORTH NORFOLK DISTRICT COUNCIL	360,902
4. SOUTH NORFOLK DISTRICT COUNCIL	3,192
5.	
6.	
7.	
8.	
Total	800,361

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2023

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 2023 £
INCOME		
1. Drainage Rates		315,788
2. Special Levies		727,527
3. Higher Land Water Contributions from the Environment Agency		319,136
4. Contributions received from developers/other beneficiaries		8,937
5. Government Grants (includes capital grants from EA and levy contributions)		628,737
6. PSCAs from EA and other RMAs		157,680
7. Loans		0
8. Rechargeable Works		571,046
9. Interest and Investment Income		13,095
10. Rents and Acknowledgements		8,900
11. Other Income		322,382
Total income		3,073,228
EXPENDITURE		
12. New Works and Improvement Works		80,251
13. Total precept to the Environment Agency		184,009
14. Watercourse maintenance		173,894
15. Pumping Stations, Sluices and Water level control structures		402,635
16. Administration		215,662
17. PSCAs		157,680
18. Rechargeable Works		558,573
19. Finance Charges		0
20. SSSIs		1,464,948
21. IDB Biodiversity and conservation (other than item 20 expenditure)		10,958
22. Other Expenditure		3,411
Total expenditure		3,252,020

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		25,325
Net Operating Surplus/(Deficit) for the year		(153,467)
24. Developers Funds income not applied in year		92,922
25. Grant income not applied in year		2,225,925

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? [Broads BAP 2023 \(wlma.org.uk\)](https://www.wlma.org.uk/uploads/BIDB_Policy_Statement.pdf) Yes ☒ No ☐

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

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

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

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

SSSI water level management plans

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

If so, which ones:

Horning	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.....

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

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

605.32ha (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?

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

Have there been any reportable incidents in the past year?

If so, please summarise in the box below:

Yes ☒ No ☐

Yes ☒ No ☐

Yes ☐ No ☒

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 | <input checked="" type="checkbox"/> |
| Finance | <input type="checkbox"/> |
| Environment | <input checked="" type="checkbox"/> |
| Health, safety and welfare | <input checked="" type="checkbox"/> |
| Communications and engagement | <input type="checkbox"/> |
| Other (please describe) | <input type="checkbox"/> |

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.	17
Number of appointed members on the board at year end.	18
Mean average number of elected members in attendance at each board meeting over the last financial year.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	5

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

Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?..... Yes ☒ No ☐ N/A ☐

Complaints procedure

Is the procedure for a member of the public to make a complaint about the IDB accessible from the front page of its website?.....Yes ☒ No ☐

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

Public Engagement

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

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

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

0%

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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

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

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

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. Cammille

Date

31/10/2023

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2023			
NAME	MEETINGS	ATTENDED	ATTENDANCE %
ELECTED MEMBERS			
Henry Alston	4	3	75
Louis Baugh **	4	4	100
Chris Bielby (wef Jan 21)	4	2	50
John Blackburn (wef Nov 22)	2	2	100
Robin Buxton *	4	4	100
Tom Cator (wef Jan 20)	4	4	100
James Chapman	4	3	75
Simon Daniels **	4	1	25
George Gay	4	4	100
Mark Harris	4	4	100
Ian Robinson	4	3	75
Derek Roll	4	2	50
Fred Sharman	4	2	50
Tim Strudwick	4	2	50
John Tallowin	4	3	75
Ed Wharton	4	3	75
Stephen Wright	4	3	75
Elected Member Total	66	49	74%
APPOINTED MEMBERS			
Broadland DC			
Nigel Brennan (wef Aug 20)	4	2	50
Jo Copplestone	4	3	75
Ken Kelly (wef Aug 19)	4	1	25
Grant Nurden	4	4	100
North Norfolk DC			
Harry Blathwayt (wef Oct 19)	4	4	100
Pierre Bütikofer (wef Oct 19)	4	1	25
Angie Fitch-Tillet	4	3	75
Pauline Grove-Jones	4	2	50
Gerard Mancini-Boyle	4	1	25
Lucy Shires (wef Oct 19)	4	0	0
John Toye (wef Oct 19)	4	2	50
Adam Varley (wef Oct 19)	4	1	25
Great Yarmouth BC			
Malcolm Bird	4	3	75
Marlene Fairhead	4	3	75
Geoffrey Freeman (wef Aug 19)	4	2	50
Noel Galer	4	2	50
Brian Lawn	4	2	50
Leslie Mogford (wef Aug 19)	4	2	50
Appointed Member Total	72	38	53%

* Chairman ** Vice-Chairman

Elected Average Attendance (excluding vacancies) **74%**
 Appointed Average Attendance (excluding vacancies) **53%**



Broads

Drainage Board

Board Members and Officers

Gifts and Hospitality Register for 2022/23

[illegible]