



**East Suffolk**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2017**

Kettlewell House  
Austin Fields Industrial Estate  
Kings Lynn  
Norfolk  
PE30 1PH

**From:** 01 April 2016  
**To:** 31 March 2017

**Period:** 12  
**Year Ending:** 31 March 2017

<b>NOTE ACCOUNTING POLICIES</b>
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**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 Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. 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 and 2 of the Guidance published by the Association of Drainage Authorities in 2017. This Statement of Accounts therefore includes the Accounting Statement reported on 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. 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
- (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 Asset Register are as follows:
  - Land: not depreciated
  - Buildings: 20 years

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**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 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.

**7 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 Operating Net Surplus/(Deficit).

**8 INCOME RECOGNITION**

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

**9 RESERVES**

The Board holds the following Reserves, the adequacy of which are reviewed by the Board annually. The Board has 5 sub districts and each one has its own General Reserve and Capital Reserve:

- (i) **General Reserves**  
The Association of Drainage Authorities guidance recommends that the General Reserve held by the Board is 20% to 25% of estimated net expenditure. The year end surplus/(deficit) for each Sub District is taken to the General Reserve.
- (ii) **Capital Reserves**  
The purpose of this Reserve is to reduce the impact on drainage rates as and when pumping plant and gravity sluices are refurbished or improved, in accordance with the Pumping Station Refurbishment Programme and Capital Works Programme.

From: 01 April 2016  
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NOTE	INCOME AND EXPENDITURE ACCOUNT	ACTUAL 2015/16 £	ACTUAL 2016/17 £	BUDGET 2016/17 £	VARIANCE £
<b><u>INCOME</u></b>					
1	Drainage Rates	138,638	139,611	139,611	0
2	Special Levies issued by the Board	140,156	141,141	141,141	0
3	Grants Applied	84,343	16,798	1,100,000	-1,083,202
4	Highland Water Contributions	96,161	104,513	113,600	-9,087
5	Income from Rechargeable Works	567,777	1,097,683	0	1,097,683
6	Other Income	71,094	122,731	5,000	117,731
<b>Total Income</b>		<b>£1,098,169</b>	<b>£1,622,477</b>	<b>£1,499,352</b>	<b>£123,125</b>
<b><u>EXPENDITURE</u></b>					
7	Capital Works	84,343	16,798	1,100,000	1,083,202
8	Environment Agency Precept	75,275	79,039	79,039	0
9	Maintenance Works	159,261	298,640	252,938	-45,702
10	Administration Charges	59,088	70,466	56,952	-13,514
11	Cost of Rechargeable Works	529,919	1,042,433	0	-1,042,433
<b>Total Expenditure</b>		<b>£907,886</b>	<b>£1,507,376</b>	<b>£1,488,929</b>	<b>-£18,447</b>
Profit/(Loss) on disposal of Fixed Assets		0	0	0	0
<b>Net Surplus/(Deficit) for the Year</b>		<b>£190,283</b>	<b>£115,101</b>	<b>£10,423</b>	<b>£104,678</b>

From: 01 April 2016  
To: 31 March 2017

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NOTE BALANCE SHEET AS AT 31-3-2017		2015/16 £	MOVEMENT £	2016/17 £
12	<b>Fixed Assets</b>			
	Land and Buildings	175,542	-15,958	159,583
	Shared Consortium Assets	0	0	0
		<b>175,542</b>	<b>-15,958</b>	<b>159,583</b>
	<b>Current Assets</b>			
13	Cash at Bank and in Hand	260,889	348,368	609,257
14	Short term Investments	500,000	-200,000	300,000
15	Debtors and Prepayments	43,551	336,813	380,364
		<b>804,440</b>	<b>485,180</b>	<b>1,289,620</b>
	<b>Current Liabilities</b>			
16	Creditors and Receipts in Advance	111,033	368,637	479,670
17	Loans Repayable within the next 12 months	14,516	709	15,225
		<b>125,549</b>	<b>369,346</b>	<b>494,895</b>
	<b>Net Current Assets</b>	<b>678,891</b>	<b>115,834</b>	<b>794,725</b>
	<b>Less Long Term Liabilities</b>			
17	Long Term Borrowing	190,440	-15,225	175,215
		<b>190,440</b>	<b>-15,225</b>	<b>175,215</b>
	<b>Net Assets</b>	<b>£663,993</b>	<b>£115,101</b>	<b>£779,094</b>
18	<b>Reserves</b>			
	General Reserves	89,249	0	89,249
	Capital Reserves	574,744	115,101	689,845
		<b>663,993</b>	<b>115,101</b>	<b>779,094</b>
	<b>Reserves</b>	<b>£663,993</b>	<b>£115,101</b>	<b>£779,094</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE OFFICER

From: 01 April 2016  
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INCOME AND EXPENDITURE ACCOUNT	<u>RIVER DEBEN (PUMPED)</u>		<u>LOWER ALDE (PUMPED)</u>		<u>AHB (PUMPED)</u>		<u>BLYTH (PUMPED)</u>		BUDGET	<u>GRAVITY</u>		BUDGET	TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		ACTUAL	BUDGET		
	£	£	£	£	£	£	£	£	£	£	£	£	£
<b><u>INCOME</u></b>													
Drainage Rates	32,054	32,054	61,367	61,367	12,747	12,747	8,370	8,370	25,073	25,073	139,611	139,611	
Special Levies issued by the Board	28,287	28,287	10,241	10,241	0	0	135	135	102,478	102,478	141,141	141,141	
Grants Applied	0	16,205	850,000	594	250,000	0	0	0	0	0	1,100,000	16,798	
Highland Water Contributions	36,070	33,183	40,188	36,972	6,317	5,811	12,935	11,900	18,090	16,647	113,600	104,513	
Income from Rechargeable Works	0	165,584	0	0	0	0	0	0	0	932,099	0	1,097,683	
Other Income	1,889	40,987	1,623	43,448	402	8,479	278	7,239	808	22,577	5,000	122,731	
<b>Total Income</b>	<b>£98,300</b>	<b>£316,300</b>	<b>£963,419</b>	<b>£152,621</b>	<b>£269,466</b>	<b>£27,038</b>	<b>£21,718</b>	<b>£27,644</b>	<b>£146,449</b>	<b>£1,098,875</b>	<b>£1,499,352</b>	<b>£1,622,477</b>	
<b><u>EXPENDITURE</u></b>													
Capital Works	0	16,205	850,000	594	250,000	0	0	0	0	0	1,100,000	16,798	
Environment Agency Precept	6,025	6,025	5,105	5,105	1,074	1,074	236	236	66,599	66,599	79,039	79,039	
Maintenance Works	61,380	84,768	101,111	126,524	10,958	16,192	20,008	24,370	59,481	46,786	252,938	298,640	
Administration Charges	6,834	8,639	7,404	9,212	2,278	2,721	1,139	1,500	39,297	48,394	56,952	70,466	
Cost of Rechargeable Works	0	110,204	0	0	0	0	0	0	0	932,230	0	1,042,433	
<b>Total Expenditure</b>	<b>£74,239</b>	<b>£225,840</b>	<b>£963,620</b>	<b>£141,435</b>	<b>£264,310</b>	<b>£19,987</b>	<b>£21,383</b>	<b>£26,106</b>	<b>£165,377</b>	<b>£1,094,009</b>	<b>£1,488,929</b>	<b>£1,507,376</b>	
Profit/(Loss) on disposal of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Net Surplus/(Deficit) for the Year</b>	<b>£24,061</b>	<b>£90,460</b>	<b>-£201</b>	<b>£11,187</b>	<b>£5,156</b>	<b>£7,051</b>	<b>£335</b>	<b>£1,538</b>	<b>-£18,928</b>	<b>£4,866</b>	<b>£10,423</b>	<b>£115,101</b>	

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STATEMENT OF MOVEMENT ON RESERVES	<a href="#">RIVER DEBEN (PUMPED)</a>		<a href="#">LOWER ALDE (PUMPED)</a>		<a href="#">AHB (PUMPED)</a>		<a href="#">BLYTH (PUMPED)</a>		<a href="#">GRAVITY</a>		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	£	£	£	£	£	£	£	£	£	£	£	£

#### GENERAL RESERVES

Opening Balances as 1-4-2016	24,259	24,259	31,283	31,283	5,053	5,053	7,211	7,211	20,143	21,443	87,949	89,249
Net Surplus/(Deficit) for the Year	24,061	90,460	-201	11,187	5,156	7,051	335	1,538	-18,928	4,866	10,423	115,101
Transfers (to)/from Capital Reserve	-24,061	-90,460	0	-11,187	-5,156	-7,051	-335	-1,538	0	-4,866	-29,552	-115,101

<b>Closing Balances as at 31-3-2017</b>	<b>£24,259</b>	<b>£24,259</b>	<b>£31,082</b>	<b>£31,283</b>	<b>£5,053</b>	<b>£5,053</b>	<b>£7,211</b>	<b>£7,211</b>	<b>£1,215</b>	<b>£21,443</b>	<b>£68,820</b>	<b>£89,249</b>
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#### CAPITAL RESERVES

Opening Balances as at 1-4-2016	173,980	200,422	139,041	207,814	37,096	44,318	21,984	30,430	64,636	91,760	436,737	574,744
Transfers (to)/from General Reserve	24,061	90,460	0	11,187	5,156	7,051	335	1,538	0	4,866	29,552	115,101

<b>Closing Balances as at 31-3-2017</b>	<b>£198,041</b>	<b>£290,882</b>	<b>£139,041</b>	<b>£219,001</b>	<b>£42,252</b>	<b>£51,369</b>	<b>£22,319</b>	<b>£31,968</b>	<b>£64,636</b>	<b>£96,626</b>	<b>£466,289</b>	<b>£689,845</b>
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From: 01 April 2016  
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OUR ID	NAME	ACTUAL 2015/16	ACTUAL 2016/17	BUDGET 2016/17	VARIANCE
<b><u>DRAINS MAINTENANCE</u></b>					
<b><u>SD1: River Deben (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN179P0101/4/5</a>	King's Fleet	0	0	0	0
<a href="#">DRN179P0102</a>	Laurel Farm Delph	0	0	0	0
<a href="#">DRN179P0103</a>	Gulpher	0	0	0	0
<a href="#">DRN179P0201</a>	Falkenham Delph	3,146	0	0	0
<a href="#">DRN179P0204</a>	Falkenham Marsh Drain	0	0	0	0
<a href="#">DRN179P0202</a>	Kirton Drain	3,146	0	0	0
<a href="#">DRN179P0205</a>	King's Fleet Weir Drain	0	0	0	0
<a href="#">DRN178P0301/3</a>	Ramsholt Marsh	0	0	2,500	2,500
<a href="#">DRN178P0101/4</a>	Queen's Fleet	0	0	0	0
<a href="#">DRN178P0201</a>	Bawdsey Marsh	0	0	0	0
Contingency	Spraying	0	0	2,000	2,000
		<b>£6,292</b>	<b>£0</b>	<b>£4,500</b>	<b>£4,500</b>
<b><u>SD2: Lower Alde (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN172P0101</a>	Iken Marsh Drain	0	11	3,000	2,989
<a href="#">DRN171P0101</a>	Ferry Farm Drain	0	0	0	0
<a href="#">DRN171P0201</a>	Sudbourne Delph	0	0	0	0
<a href="#">DRN171P0202</a>	Church Farm Drain	0	0	0	0
<a href="#">DRN171P0201</a>	Oxx Lead Drain	0	0	0	0
<a href="#">DRN170P0101</a>	Gedgrave Drain (North)	0	0	0	0
<a href="#">DRN170P0201</a>	Gedgrave Drain (South)	0	0	0	0
<a href="#">DRN168P0101</a>	Chillesford Drain	0	364	0	-364
<a href="#">DRN167P0101</a>	Butley Marsh Drain	0	0	0	0
<a href="#">DRN167P0102</a>	Stonebridge Drain	0	0	0	0
<a href="#">DRN167P0103</a>	Capel Drain	0	0	0	0
Contingency	Various	0	0	10,000	10,000
		<b>£0</b>	<b>£374</b>	<b>£13,000</b>	<b>£12,626</b>
<b><u>SD3: AHB (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN176P0101</a>	Colony Marsh Drain	0	0	0	0
<a href="#">DRN177P0101</a>	Un-Named	0	0	0	0
<a href="#">DRN177P0201</a>	Un-Named	0	0	0	0
<a href="#">DRN177P0202</a>	Un-Named	0	0	0	0
<a href="#">DRN177P0301</a>	Un-Named	0	0	0	0
<a href="#">DRN177P0302</a>	Un-Named	0	0	0	0
		<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b><u>SD4: Blyth (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN160P0101</a>	Un-Named	0	0	1,100	1,100
<a href="#">DRN160P0102</a>	Reyden	0	200	2,200	2,000
		<b>£0</b>	<b>£200</b>	<b>£3,300</b>	<b>£3,100</b>
<b><u>SD5: Gravity Sub District</u></b>					
<a href="#">DRN162G0101</a>	Blyth, Tidal, Un-Named	0	0	0	0
<a href="#">DRN164G0101</a>	Thorpeness 100, Un-Named	0	0	0	0
	Bologney River (if enmained)	0	0	7,500	7,500
<a href="#">DRN169G0101</a>	Butley Mill River, Lower Alde	0	0	2,000	2,000
<a href="#">DRN165G0102</a>	Boyton Marsh Drain, Lower Alde	0	0	500	500
<a href="#">DRN165G0101</a>	Boyton Marsh Delph, Lower Alde	0	0	0	0
<a href="#">DRN182G0101/7</a>	Shottisham River, Lower Deben	0	0	0	0
<a href="#">DRN180G0101/3</a>	Ramsholt Dock Drain, Lower Deben	0	0	2,500	2,500
	Ringfence for Lower Deben at Ufford	0	0	4,000	4,000
<a href="#">DRN163G0101</a>	Eastbridge Drain, Minsmere	200	0	200	200



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OUR ID	NAME	ACTUAL 2015/16	ACTUAL 2016/17	BUDGET 2016/17	VARIANCE
<a href="#">DRN163G0301</a>	Un-Named, Minsmere	0	0	3,000	3,000
<a href="#">DRN163G0401</a>	Un-Named, Minsmere	0	0	0	0
<a href="#">DRN163G0203</a>	Un-Named, Minsmere	0	0	0	0
<a href="#">DRN163G0201</a>	Un-Named, Minsmere	0	0	0	0
<a href="#">DRN163G0202</a>	Un-Named, Minsmere	0	0	0	0
<a href="#">DRN161G0101</a>	Holton Drain, Blyth	0	0	0	0
<a href="#">DRN163G0501</a>	Un-Named, Minsmere	0	0	0	0
<a href="#">DRN175G0101</a>	The Canal, FRAT	0	0	0	0
<a href="#">DRN175G0201</a>	Sternfield Drain, FRAT	0	0	0	0
<a href="#">DRN175G0401</a>	Un-Named, Upper Alde	0	0	0	0
<a href="#">DRN175G0501</a>	Bruisyard Hall Drain, Upper Alde	0	0	0	0
<a href="#">DRN175G0301</a>	Blackstock Drain, Upper Alde	0	0	2,000	2,000
<a href="#">DRN183G0101/3</a>	River Fynn, Lower Deben	0	0	0	0
<a href="#">DRN184G0801/3</a>	Framsden Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0701</a>	Horsefen Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0601</a>	Moneweden Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0501</a>	Rendlesham Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0101/5</a>	Byng Brook, Upper Deben	0	0	0	0
<a href="#">DRN184G0201</a>	Eyke Marsh Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0301/3</a>	Loudham Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0401</a>	Ashe Abbey Drain, Upper Deben	0	0	0	0
<a href="#">DRN190G0101</a>	Wetherden Stream, River Gipping	3,331	3,116	2,450	-666
<a href="#">DRN191G0101/3</a>	Wetherden Stream, River Gipping	0	0	0	0
<a href="#">DRN186G1001</a>	Gipping Stream, River Gipping	2,106	2,240	2,000	-240
<a href="#">DRN189G0101</a>	Rattlesden River	0	208	650	442
<a href="#">DRN189G0102/3</a>	Golf Course Stream, River Gipping	1,949	1,583	2,100	517
COW	Edgar's Farm Drain, River Gipping	0	0	0	0
<a href="#">DRN186G0901/2</a>	Creeting Drain, River Gipping	1,648	1,157	2,000	843
<a href="#">DRN186G0801/6</a>	Badley Stream, River Gipping	7,833	5,540	7,355	1,815
<a href="#">DRN186G0701/4</a>	Jack's Green Drain, River Gipping	2,038	1,901	1,400	-501
COW	Needham Market Drain, River Gipping	0	0	0	0
<a href="#">DRN186G0601/5</a>	Coddenham Stream, River Gipping	1,492	2,942	1,550	-1,392
<a href="#">DRN186G0301/4</a>	Claydon Marsh Drain, River Gipping	218	677	1,000	323
<a href="#">DRN186G0201/3</a>	Claydon Hill Drain, River Gipping	1,407	2,437	1,600	-837
<a href="#">DRN186G0101</a>	Bramford Marsh Drain, River Gipping	0	0	0	0
<a href="#">DRN186G0401</a>	Barham Marsh Drain, River Gipping	340	476	600	124
<a href="#">DRN188G0101/5</a>	River Jordan, River Gipping	1,158	661	850	189
<a href="#">DRN186G0501</a>	Gallows Hill Drain, River Gipping	0	815	200	-615
		<b>£23,720</b>	<b>£23,755</b>	<b>£45,455</b>	<b>£21,700</b>
<b>DRAINS MAINTENANCE</b>		<b>£30,011</b>	<b>£24,329</b>	<b>£66,255</b>	<b>£41,926</b>

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OUR ID	NAME	ACTUAL 2015/16	ACTUAL 2016/17	BUDGET 2016/17	VARIANCE
<b><u>PUMPING STATION MAINTENANCE</u></b>					
<b><u>SD1: River Deben (Tidal Pumped) Sub District</u></b>					
<a href="#">PMP178P001</a>	Bawdsey Pumping Station				
	Power	5,705	-289	6,500	6,789
	Repairs and Maintenance	0	13,276	6,000	-7,276
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	2,885	3,500	615
		6,705	16,873	17,000	127
<a href="#">PMP179P001</a>	King's Fleet Pumping Station				
	Power	4,296	2,872	6,500	3,628
	Repairs and Maintenance	1,085	2,145	9,000	6,855
	Superintendence (Gratis)	0	0	0	0
	Telemetry	0	0	0	0
		5,381	5,017	15,500	10,483
<a href="#">PMP179P002</a>	Falkenham Pumping Station				
	Power	2,414	4,942	5,500	558
	Repairs and Maintenance	156	3,196	1,000	-2,196
	Superintendence	1,000	1,000	1,050	50
	Telemetry	0	0	0	0
		3,570	9,139	7,550	-1,589
		<b>£15,656</b>	<b>£31,029</b>	<b>£40,050</b>	<b>£9,021</b>
<b><u>SD2: Lower Alde (Tidal Pumped) Sub District</u></b>					
<a href="#">PMP167P001</a>	Butley Pumping Station				
	Power	2,709	3,288	5,000	1,712
	Repairs and Maintenance	729	4,489	1,000	-3,489
	Superintendence	1,000	1,000	1,050	50
	Depreciation	5,319	5,319	4,839	-480
	Telemetry	0	2,885	3,500	615
		9,757	16,981	15,389	-1,592
<a href="#">PMP168P001</a>	Chillesford Pumping Station				
	Power	1,451	1,641	3,000	1,359
	Repairs and Maintenance	0	2,121	1,000	-1,121
	Superintendence	1,150	1,150	1,050	-100
	Depreciation	5,319	5,319	4,839	-480
	Telemetry	0	2,885	3,500	615
		7,920	13,116	13,389	273
<a href="#">PMP170P001</a>	Gedgrave Pumping Station				
	Power	943	854	1,800	947
	Repairs and Maintenance	0	2,238	1,000	-1,238
	Superintendence	1,050	1,050	1,050	0
	Depreciation	5,319	5,319	4,839	-480
	Telemetry	0	2,885	3,500	615
		7,312	12,346	12,189	-157
<a href="#">PMP172P001</a>	Iken Pumping Station				
	Power	10,117	3,694	3,500	-194
	Repairs and Maintenance	427	2,448	1,000	-1,448
	Superintendence	1,050	1,360	1,050	-310
	Telemetry	0	2,885	3,500	615
		11,594	10,387	9,050	-1,337



From: 01 April 2016  
To: 31 March 2017

Period: 12  
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OUR ID	NAME	ACTUAL 2015/16	ACTUAL 2016/17	BUDGET 2016/17	VARIANCE
<a href="#">PMP171P001</a>	Sudbourne Pumping Station				
	Power	4,808	3,505	6,000	2,495
	Repairs and Maintenance	0	2,425	1,000	-1,425
	Superintendence	0	1,050	1,050	0
	Telemetry	0	2,885	3,500	615
		4,808	9,866	11,550	1,684
		£41,392	£62,696	£61,567	-£1,129

From: 01 April 2016  
To: 31 March 2017

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OUR ID	NAME	ACTUAL 2015/16	ACTUAL 2016/17	BUDGET 2016/17	VARIANCE
<b><u>SD3: AHB (Tidal Pumped) Sub District</u></b>					
<u>PMP176P001</u>	Colony Marsh Pumping Station				
	Power	111	95	1,400	1,305
	Repairs and Maintenance	0	696	800	104
	Superintendence	1,000	1,000	1,050	50
	Telemetry	0	2,885	3,500	615
		<b>£1,111</b>	<b>£4,676</b>	<b>£6,750</b>	<b>£2,074</b>
<b><u>SD4: Blyth (Tidal Pumped) Sub District</u></b>					
<u>PMP160P001</u>	Reyden Pumping Station				
	Power	5,709	5,685	7,000	1,315
	Repairs and Maintenance	408	3,083	1,000	-2,083
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	2,885	3,500	615
		<b>£7,117</b>	<b>£12,654</b>	<b>£12,500</b>	<b>-£154</b>
<b>PUMPING STATION MAINTENANCE</b>		<b>£65,276</b>	<b>£111,055</b>	<b>£120,867</b>	<b>£9,812</b>
<b>DIRECT WORKS</b>		<b>£95,287</b>	<b>£135,384</b>	<b>£187,122</b>	<b>£51,738</b>
<b>TECHNICAL SUPPORT STAFF COSTS</b>		50,275	147,039	54,000	-£93,039
<b>OTHER TECHNICAL SUPPORT COSTS</b>		3,309	2,502	2,102	-£400
<b>BAP IMPLEMENTATION</b>		0	4,000	4,000	£0
<b>TECHNICAL SUPPORT (INCLUDING BAP IMPLEMENTATION)</b>		<b>£53,584</b>	<b>£153,541</b>	<b>£56,102</b>	<b>-£97,439</b>
<b>FINANCE COSTS (LOAN INTEREST: LOWER ALDE)</b>		<b>£10,390</b>	<b>£9,714</b>	<b>£9,714</b>	<b>£0</b>
<b>FINANCE COSTS (LOAN INTEREST: RIVER BLYTH)</b>		<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>MAINTENANCE WORKS</b>		<b>£159,261</b>	<b>£298,640</b>	<b>£252,938</b>	<b>-£45,702</b>

From: 01 April 2016

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Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual 2009/10 to 2013/14 £	Actual 2014/15	Actual 2015/16	Actual 2016/17	Annual Estimate 2016/17 £	Variance (2016/17) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied £
<b>Grant Aided Works:</b>																
	Bawdsey Pumping Station		45%	28,469.50	0.00	0.00	0.00	0.00	0.00	28,469.50	30,000	1,530.50	12,811.28	13,500.00	-688.72	0.00
SCH01	Health & Safety Improvement Works	IDB0203	45%	36,482.28	260.00	0.00	0.00	0.00	0.00	36,742.28	39,000	2,257.72	16,534.03	17,550.00	-1,015.97	0.00
SCH03	Reydon Replacement Pump Study	IDB0219	45%	3,155.62	0.00	0.00	0.00	0.00	0.00	3,155.62	6,000	2,844.38	1,420.03	1,420.03	0.00	0.00
SCH04	Reydon Replacement Pump Scheme	IDB0236	100%	72,750.00	19,300.00	25,000.00	0.00	0.00	0.00	117,050.00	131,000	13,950.00	117,050.00	132,279.97	-15,229.97	0.00
SCH06	Alde Ore Estuary Tidal Defence	IDB0308	100%	0.00	25,995.30	2,391.13	593.78	0.00	-593.78	28,980.21	50,000	21,019.79	28,980.21	50,000.00	-21,019.79	593.78
	Eel Regulations: Option appraisals for priority sites	IDB0359	100%	0.00	0.00	0.00	0.00	850,000.00	850,000.00	0.00	0	0.00	0.00	0.00	0.00	0.00
	Iken Pump Replacement: Feasibility		100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
	Sudbourne Pump Replacement: Feasibility		100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
	Coloney Marsh Pump Replacement		100%	0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00	0	0.00	0.00	0.00	0.00	0.00
SCH07	Deben Estuary Tidal Embankment	IDB0317	100%	0.00	12,925.00	12,435.00	1,000.00	0.00	-1,000.00	26,360.00	56,000	29,640.00	26,360.00	56,000.00	-29,640.00	1,000.00
SCH08	Falkenham Marshes: Replacement & Relocation Feasibility	IDB0318	100%	0.00	257.42	44,517.35	15,204.50	0.00	-15,204.50	59,979.27	70,000	10,020.73	59,979.27	75,000.00	-15,020.73	15,204.50
				<b>140,857.40</b>	<b>58,737.72</b>	<b>84,343.48</b>	<b>16,798.28</b>	<b>1,100,000.00</b>	<b>1,083,201.72</b>	<b>300,736.88</b>	<b>382,000.00</b>	<b>81,263.12</b>	<b>263,134.82</b>	<b>345,750.00</b>	<b>-82,615.18</b>	<b>16,798.28</b>
<b>Non-Grant Aided Works:</b>																
	N/A	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£140,857.40</b>	<b>£58,737.72</b>	<b>£84,343.48</b>	<b>£16,798.28</b>	<b>£1,100,000.00</b>	<b>£1,083,201.72</b>	<b>£300,736.88</b>	<b>£382,000</b>	<b>£81,263.12</b>	<b>£263,134.82</b>	<b>£345,750.00</b>	<b>-£82,615.18</b>	<b>£16,798.28</b>

G BLOOMFIELD  
CATCHMENT ENGINEER (WMA EASTERN)

From: 01 April 2016  
To: 31 March 2017

Period: 12  
Year Ending: 31 March 2017

**NOTE NOTES TO THE ACCOUNTS**

**1 DRAINAGE RATES**

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
River Deben (Tidal Pumped) Sub District	31,831	32,054	32,054	0
Lower Alde (Tidal Pumped) Sub District	60,940	61,367	61,367	0
AHB (Tidal Pumped) Sub District	12,658	12,747	12,747	0
River Blyth (Tidal Pumped) Sub District	8,311	8,370	8,370	0
Gravity Sub District	24,898	25,073	25,073	0
	<b>138,638</b>	<b>139,611</b>	<b>139,611</b>	<b>0</b>

**2 SPECIAL LEVIES ON COUNCILS**

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
<b>River Deben (Tidal Pumped) Sub District:</b>				
Suffolk Coastal District Council	28,091	28,287	28,287	0
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Suffolk Coastal District Council	10,170	10,241	10,241	0
<b>River Blyth (Tidal Pumped) Sub District:</b>				
Waveney District Council	134	135	135	0
<b>Gravity Sub District:</b>				
Babergh District Council	1,541	1,552	1,552	0
Ipswich Borough Council	32,641	32,871	32,871	0
Mid Suffolk Borough Council	34,607	34,851	34,851	0
Waveney District Council	2,654	2,672	2,672	0
Suffolk Coastal District Council	30,318	30,532	30,532	0
	<b>101,761</b>	<b>102,478</b>	<b>102,478</b>	<b>0</b>
	<b>140,156</b>	<b>141,141</b>	<b>141,141</b>	<b>0</b>

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

**3 GRANTS APPLIED**

Grants Applied for this year and last year are as follows:

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
<b>Capital Scheme</b>				
<b>River Deben (Tidal Pumped) Sub District:</b>				
Deben Estuary Partnership Scheme Development	12,435	1,000	0	1,000
Bawdsey Pumping Station (Health & Safety Improvements)	0	0	0	0
King's Fleet Pumping Station (Health & Safety Improvements)	0	0	0	0
Falkenham Marshes: Pumping Station (Replacement & Relocation)	44,517	15,205	0	15,205
	<b>56,952</b>	<b>16,205</b>	<b>0</b>	<b>16,205</b>
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Alde & Ore Estuary Partnership Scheme Development	2,391	594	0	594
Iken Pumping Station (Health & Safety Improvements)	0	0	0	0
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	850,000	-850,000
	<b>2,391</b>	<b>594</b>	<b>850,000</b>	<b>-849,406</b>
<b>AHB (Tidal Pumped) Sub District:</b>				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	250,000	-250,000
<b>River Blyth (Tidal Pumped) Sub District:</b>				
Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Reydon Marsh Pumping Station Improvement Study	0	0	0	0
Reydon Marsh Pumping Station Improvement Scheme	25,000	0	0	0
	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>84,343</b>	<b>16,798</b>	<b>1,100,000</b>	<b>-1,083,202</b>

From: 01 April 2016  
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**NOTE NOTES TO THE ACCOUNTS**

**4 HIGHLAND WATER CONTRIBUTIONS**

- (i) This income now comes from the Environment Agency in September each year. Highland Water income has been derived from a relatively complex calculation designed to recompense the Board for managing the water that enters its Drainage District from the upper reaches of its hydraulic catchment.
- (ii) Highland water contributions are credited to each of the 5 Sub Districts according to an agreed fraction of the value of the maintenance work that has been carried out in each Sub District. These fractions are determined by the Environment Agency:

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
River Deben (Tidal Pumped) Sub District	24,700	33,183	36,070	-2,887
Lower Alde (Tidal Pumped) Sub District	41,433	36,972	40,188	-3,216
AHB (Tidal Pumped) Sub District	3,540	5,811	6,317	-506
River Blyth (Tidal Pumped) Sub District	9,735	11,900	12,935	-1,035
Gravity Sub District	16,753	16,647	18,090	-1,443
	<b>96,161</b>	<b>104,513</b>	<b>113,600</b>	<b>-9,087</b>

**5 INCOME FROM RECHARGEABLE WORKS**

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
<b>River Deben (Tidal Pumped) Sub District:</b>				
Contribution towards sea wall reinstatement work at Kirton	24,000	0	0	0
Contribution towards sea wall reinstatement work at Waldringfield	355,957	29,486	0	29,486
Saltmarsh Restoration Fencing at Waldringfield	0	102,526	0	102,526
Bird Surveys at King's Fleet Outfall	0	23,572	0	23,572
Upper Deben	0	10,000	0	10,000
	<b>379,957</b>	<b>165,584</b>	<b>0</b>	<b>165,584</b>
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Iken Wall	21,475	0	0	0
Saltings Creation - Faggots	0	0	0	0
Contribution towards sea wall reinstatement work at Hazlewood	0	0	0	0
Contribution towards sea wall reinstatement work at Ham Creek	0	0	0	0
	<b>21,475</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AHB (Tidal Pumped) Sub District:</b>				
Twin Banks Watercourse (EA)	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>River Blyth (Tidal Pumped) Sub District:</b>				
N/A	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gravity Sub District:</b>				
Aldeburgh Town Marshes - Tidal Defence Repairs	0	504,920	0	504,920
Snape Village Tidal Wall Repair	156,708	0	0	0
Bramford Meadows River Restoration	9,450	0	0	0
EA Tidal Surge REA0002	0	2,939	0	2,939
Kirkley Stream Flood Storage	0	139,833	0	139,833
Sternfield	0	6,994	0	6,994
Waveney District Council RWV0001 - Setup	0	0	0	0
Waveney District Council RWV0002 - re Christmas Lane, Ipswich	0	5,051	0	5,051
Waveney District Council RWV0003 - Hall Road	0	1,071	0	1,071
Waveney District Council RWV0004 - Bonds Meadow	0	9,283	0	9,283
Waveney District Council RWV0005 - Coopers Drive	0	1,071	0	1,071
Waveney District Council RWV0006 - Blundeston Pond	0	26,051	0	26,051
Waveney District Council RWV0007 - re Lowestoft Barrier Deployment	0	153,038	0	153,038
Waveney District Council RWV0008 - Gunton Meadow	0	6,353	0	6,353

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**NOTE NOTES TO THE ACCOUNTS**

Stutton Estate RST0001	0	6,395	0	6,395
Suffolk County Council RGC0001 Gardners Close	0	54,420	0	54,420
Norfolk Rivers IDB Recharge	128	3,145	0	3,145
Broads (2006) IDB Recharge	59	11,488	0	11,488
WMA Recharge	0	47	0	47
	<b>166,345</b>	<b>932,099</b>	<b>0</b>	<b>932,099</b>
	<b>567,777</b>	<b>1,097,683</b>	<b>0</b>	<b>1,097,683</b>

**6 OTHER INCOME**

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
<b>River Deben (Tidal Pumped) Sub District:</b>				
Investment Interest	763	1,028	1,889	-861
Other Income from WMA (34%)	7,872	39,773	0	39,773
Summons Costs	213	187	0	187
	<b>8,849</b>	<b>40,987</b>	<b>1,889</b>	<b>39,098</b>
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Investment Interest	992	1,094	1,623	-529
Other Income from WMA (36%)	8,528	42,112	0	42,112
Summons Costs	277	242	0	242
MOD Special Contribution	0	0	0	0
	<b>9,796</b>	<b>43,448</b>	<b>1,623</b>	<b>41,825</b>
<b>AHB (Tidal Pumped) Sub District:</b>				
Investment Interest	264	226	402	-176
Other Income from WMA (7%)	2,624	8,189	0	8,189
Summons Costs	74	64	0	64
	<b>2,961</b>	<b>8,479</b>	<b>402</b>	<b>8,077</b>
<b>River Blyth (Tidal Pumped) Sub District:</b>				
Investment Interest	195	172	278	-106
Other Income from WMA (6%)	1,312	7,019	0	7,019
Summons Costs	54	48	0	48
	<b>1,562</b>	<b>7,239</b>	<b>278</b>	<b>6,961</b>
<b>Gravity Sub District:</b>				
Investment Interest	2,082	518	808	-290
Other Income from WMA (17%)	45,262	21,551	0	21,551
Summons Costs	582	509	0	509
	<b>47,926</b>	<b>22,577</b>	<b>808</b>	<b>21,769</b>
	<b>71,094</b>	<b>122,731</b>	<b>5,000</b>	<b>117,731</b>

Investment Interest is apportioned to each Sub District according to the closing balances of the Sub District, when expressed as a proportion of the Board's total closing balances as at the previous year end: River Deben (33.84%), Lower Alde (36.01%), AHB (7.44%), River Blyth (5.67%) and Gravity (17.04%).

**7 CAPITAL WORKS**

- (i) The following capital work was undertaken during this year and last year. The Board is happy to receive any questions the reader may have about this work and contact details can be accessed from our website:

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
<b>Grant Aided Works</b>				
<b>River Deben (Tidal Pumped) Sub District:</b>				
Deben Estuary Partnership Scheme Development	12,435	1,000	0	-1,000
Bawdsey Pumping Station (Health & Safety Improvements)	0	0	0	0
King's Fleet Pumping Station (Health & Safety Improvements)	0	0	0	0
Falkenham Marshes:Pumping Station (Replacement & Relocation)	44,517	15,205	0	-15,205
	<b>56,952</b>	<b>16,205</b>	<b>0</b>	<b>-16,205</b>
<b>Lower Alde (Tidal Pumped) Sub District:</b>				



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## NOTE NOTES TO THE ACCOUNTS

Alde & Ore Estuary Partnership Scheme Development	2,391	594	0	-594
Iken Pumping Station (Health & Safety Improvements)	0	0	0	0
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	850,000	850,000
	<b>2,391</b>	<b>594</b>	<b>850,000</b>	<b>849,406</b>
<b>AHB (Tidal Pumped) Sub District:</b>				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	250,000	250,000
<b>River Blyth (Tidal Pumped) Sub District:</b>				
Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Reydon Marsh Pumping Station Improvement Scheme	25,000	0	0	0
	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>84,343</b>	<b>16,798</b>	<b>1,100,000</b>	<b>1,083,202</b>

- (ii) The Eel Regulations (England and Wales) 2009 place an obligation on operating authorities to ensure that pumping stations, inlets, sluices etc are regulation compliant. In 2012 it was agreed between the Environment Agency (Anglian Region) and the IDBs within that region to implement a joint region-wide consultancy contract to review the approx. 460 sites. A contract was awarded to Capita Symonds consultants to carry out a study and options appraisal for each of the priority sites within each IDB.
- (iii) Sites within the East Suffolk IDB are: Bawdsey, King's Fleet, Falkenham, Sudbourne & Iken Pumping Stations.
- (iv) The protocol agreed was that each IDB would be awarded FDGiA, but that the consultancy would be managed by the EA, so in effect the grant payable was retained by the EA, so there was no cost to each IDB other than some non-grant eligible staff time. The East Suffolk IDB was thus 'awarded' £15,000 on 11th March 2015 under EA ref: IDB0359. This allowed approximately £3,000 per site +10% contingency, if required.

## 8 ENVIRONMENT AGENCY PRECEPT

The Precept is paid to the Environment Agency for maintaining the main rivers and sea defences that help protect the Board's area. Half of the Precept is payable to the Environment Agency on 31 May and the other half is paid to them on 30 November each year. The amount payable is apportioned to each of the Board's sub districts according to assessable value:

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
River Deben (Tidal Pumped) Sub District	5,738	6,025	6,025	0
Lower Alde (Tidal Pumped) Sub District	4,862	5,105	5,105	0
AHB (Tidal Pumped) Sub District	1,023	1,074	1,074	0
Blyth (Tidal Pumped) Sub District	224	236	236	0
Gravity Catchments Sub District	63,428	66,599	66,599	0
	<b>75,275</b>	<b>79,039</b>	<b>79,039</b>	<b>0</b>

## 9 MAINTENANCE WORKS

- (i) The detailed maintenance work undertaken in each of the Board's sub districts is charged directly and can be viewed in the Maintenance section of this Report (other than Technical Support Costs, which are apportioned as follows: Lower Deben 35%, Lower Alde 35%, AHB 7.5%, River Blyth 7.5% and the Gravity Areas 15%. Maintenance work undertaken during this year and last year is summarised as follows:

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
River Deben (Tidal Pumped) Sub District	28,378	84,768	61,380	-23,388
Lower Alde (Tidal Pumped) Sub District	58,749	126,524	101,111	-25,413
AHB (Tidal Pumped) Sub District	3,254	16,192	10,958	-5,234
Blyth (Tidal Pumped) Sub District	8,189	24,370	20,008	-4,362
Gravity Catchments Sub District	60,693	46,786	59,481	12,695
	<b>159,262</b>	<b>298,640</b>	<b>252,938</b>	<b>-45,702</b>

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**NOTE NOTES TO THE ACCOUNTS**

**10 ADMINISTRATION CHARGES**

- (i) Administration charges include the Board's share of consortium expenditure, together with other expenses shown below (excluding technical support costs, which are included in the maintenance works expenditure). Detailed expenditure is regularly monitored by the Consortium Management Committee and the Board. The Board's representatives are happy to receive any questions the reader may have and their contact details can be accessed from the Board's website:

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
(ii) Shared Administration Staff Costs	37,934	40,203	39,970	-233
Shared Establishment Charges	5,993	6,093	6,386	293
Shared ICT Charges	2,510	7,111	3,098	-4,013
Other Shared Administration Charges	3,994	6,136	4,554	-1,582
Other Administration Charges	6,925	8,281	4,140	-4,141
	<b>57,356</b>	<b>67,824</b>	<b>58,148</b>	<b>-9,676</b>
<b>(-) Sundry Income</b>	<b>0</b>	<b>0</b>	<b>-1,196</b>	<b>-1,196</b>
<b>Net Consortium Charges</b>	<b>57,356</b>	<b>67,824</b>	<b>56,952</b>	<b>-10,872</b>
Anglia Farmers Annual Subscription	185	210	0	-210
Contributions towards the Environment Bank Report (Deben)	1,000	0	0	0
Suffolk Coast Forum Contribution	0	550	0	-550
Drainage Rate write-offs (AHB)	74	0	0	0
Drainage Rate write-offs (Gravity)	473	1,374	0	-1,374
Drainage Rates Settlement Discount	0	508	0	-508
<b>Other Expenses</b>	<b>1,732</b>	<b>2,642</b>	<b>0</b>	<b>-2,642</b>
<b>Administration Charges</b>	<b>59,088</b>	<b>70,466</b>	<b>56,952</b>	<b>-13,514</b>

- (iii) Administration costs are apportioned to each of the Board's sub districts as follows: River Deben (12%), Lower Alde (13%), AHB (4%), River Blyth (2%) and Gravity (69%). The Consultancy for the funding initiative is apportioned to each of the 3 relevant sub districts according to their proportion of aggregate assessable value:

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
River Deben (Tidal Pumped) Sub District	7,905	8,639	6,834	-1,805
Lower Alde (Tidal Pumped) Sub District	7,480	9,212	7,404	-1,808
AHB (Tidal Pumped) Sub District	2,376	2,721	2,278	-443
Blyth (Tidal Pumped) Sub District	1,151	1,500	1,139	-361
Gravity Catchments Sub District	40,176	48,394	39,297	-9,097
	<b>59,088</b>	<b>70,466</b>	<b>56,952</b>	<b>-13,514</b>

**11 COST OF RECHARGEABLE WORKS**

**River Deben (Tidal Pumped) Sub District:**

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
Emergency Sea Wall Reinstatement Work: Kirton	23,970	0	0	0
Waldringfield Tidal Defence Reinstatement Work	355,957	60,655	0	-60,655
Waldringfield Salt Marsh	0	47,888	0	-47,888
Saltmarsh Restoration Fencing at Waldringfield	0	1,660	0	-1,660
	<b>379,927</b>	<b>110,204</b>	<b>0</b>	<b>-110,204</b>

**Lower Alde (Tidal Pumped) Sub District:**

	2015/16 Actual (£)	2016/17 Actual (£)	2016/17 Budget (£)	2016/17 Variance (£)
Iken Wall	2,710	0	0	0
Saltings Creation - Faggots	0	0	0	0
Emergency Sea Wall Reinstatement Work: Ham Creek	0	0	0	0
Emergency Sea Wall Reinstatement Work: Hazlewood	0	0	0	0

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**NOTE NOTES TO THE ACCOUNTS**

	2,710	0	0	0
<b>AHB (Tidal Pumped) Sub District:</b>				
Twin Banks Watercourse (EA)	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>River Blyth (Tidal Pumped) Sub District:</b>				
N/A	0	0	0	0
<b>Gravity Sub District:</b>				
Aldeburgh Town Marshes - Tidal Defence Repairs	0	545,852	0	-545,852
Snape Village Tidal Wall Repair/Clay Deliveries	137,728	81,036	0	-81,036
Bramford Meadows River Restoration	9,367	0	0	0
EA Tidal Surge REA0002	0	2,309	0	-2,309
Kirkley Stream Flood Storage RKI0002	0	18,250	0	-18,250
Kirkley Stream Phase 2 Pioneer RKI0003	0	32,714	0	-32,714
Kirkley Stream Attenuation Ponds RKI0004	0	29,237	0	-29,237
Kirkley Brook Pioneer Clearance RKI0005	0	15,325	0	-15,325
Kirkley Ponds RKI0006	0	38	0	-38
Sternfield	0	9,620	0	-9,620
Waveney District Council RWV0001 - Setup	0	6,469	0	-6,469
Waveney District Council RWV0002 - re Christmas Lane, Ipswich	0	636	0	-636
Waveney District Council RWV0003 - Hall Road	0	5,087	0	-5,087
Waveney District Council RWV0004 - Bonds Meadow	0	3,681	0	-3,681
Waveney District Council RWV0005 - Coopers Drive	0	636	0	-636
Waveney District Council RWV0006 - Blundeston Pond	0	24,106	0	-24,106
Waveney District Council RWV0007 - re Lowestoft Barriers	0	105,800	0	-105,800
Waveney District Council RWV0008 - Gunton Meadow	0	6,398	0	-6,398
Stutton Estate RST0001	0	6,392	0	-6,392
Suffolk County Council RGC0001 - Gardners Close	0	31,991	0	-31,991
Norfolk Rivers IDB Recharge	128	3,145	0	-3,145
Broads (2006) IDB Recharge	59	3,462	0	-3,462
WMA Recharge	0	47	0	47
	<u>147,282</u>	<u>932,230</u>	<u>0</u>	<u>-932,230</u>
	<u>529,919</u>	<u>1,042,433</u>	<u>0</u>	<u>-1,042,433</u>

**12 TANGIBLE FIXED ASSETS**

	Land and Buildings	Total
<b>Cost</b>		
Opening Balance as at 1-4-2016	255,334	255,334
(+) Additions	0	0
(-) Disposals	0	0
Closing Balance as at 31-3-2017	<u>255,334</u>	<u>255,334</u>
<b>Depreciation</b>		
Opening Balance as at 1-4-2016	79,792	79,792
(+) Depreciation Charge for year	15,958	15,958
(-) Accumulated depreciation written out on disposal	0	0
Closing Balance as at 31-3-2017	<u>95,751</u>	<u>95,751</u>
Net Book Value at 31-03-2016	<b>175,542</b>	<b>175,542</b>
Net Book Value at 31-3-2017	<b>159,583</b>	<b>159,583</b>

- (i) Full details of all Assets are recorded in the Board's Fixed Asset Register, which can be made available to the reader upon request. The Board also shares ownership of a proportion of the WMA's Shared Fixed Assets, which were last valued by Cruso & Wilkin, Chartered Surveyors as at 31 March 2012. Such assets have a Net Book Value of zero.
- (ii) It should be noted that only 4 of the Board's 10 Pumping Stations have a net book value of greater than zero. If all 10 of the Board's Pumping Stations were revalued and capitalised it would lead to a significant impairment charge being made to the Lower Alde Sub District.

From: 01 April 2016  
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**NOTE NOTES TO THE ACCOUNTS**

**13 CASH AT BANK AND IN HAND**

	2015/16	2016/17
Opening Balance as at 1-4-2016 b/fwd	49,396	260,889
(+) Receipts	1,361,073	2,596,507
(-) Payments	-1,149,580	-2,248,139
(=) Closing Balance as at 31-3-2017 c/fwd	<b>260,889</b>	<b>609,257</b>
Balance on Statement as at 31-3-2017	268,817	751,842
(-) Less: Unpresented Payments	-7,928	-142,585
(+) Add: Unpresented Receipts	0	0
(=) Closing Balance as at 31-3-2017 c/fwd	<b>260,889</b>	<b>609,257</b>

**14 SHORT TERM INVESTMENTS**

Short term Investments as at 31-3-2017 are as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Natwest Treasury Reserve Deposit	300,000	26/10/2016	26/10/2017	0.51%
	<b>300,000</b>			

**15 DEBTORS AND PREPAYMENTS**

	2015/16	2016/17
Stocks and Work in Progress	0	303,428
Trade Debtors	0	51,653
Drainage Rates and Special Levies Due	12,416	12,366
EA Grants Due	0	0
H M Revenue and Customs	520	0
Amounts owed from/(to) WMA	30,615	12,917
	<b>43,551</b>	<b>380,364</b>

**16 CREDITORS AND RECEIPTS IN ADVANCE**

	2015/16	2016/17
Trade Creditors	1,033	6,373
H M Revenue and Customs	0	763
Capital Grants Unapplied	69,413	82,615
Accruals (BAP Work: £1,750, Pump Attendance: £12,875 )	9,525	14,625
Payments received in advance (AOET: Aldeburgh & Snape Village)	0	355,875
Payments received in advance (WFDG: Waldringfield)	29,510	19,419
Payments received in advance (BDC: Special Levy)	1,552	0
	<b>111,033</b>	<b>479,670</b>

**17 LOANS OUTSTANDING**

	2015/16	2016/17
Loans Payable in next 12 months	14,516	15,225
Loans Payable in more than 12 months	190,440	175,215
	<b>204,956</b>	<b>190,440</b>

One of the Board's predecessors (Lower Alde IDB) took out loans to refurbish the following pumping stations in 2005:  
Butley, Chillesford and Gedgrave pumping stations. The cost of servicing these loans is charged directly to the Lower Alde (Tidal Pumped) Sub District.

**18 RESERVES**

	General Reserves	Capital Reserves	Total Reserves
Opening Balances as at 1-4-2016	89,249	574,744	663,993

**From: 01 April 2016**  
**To: 31 March 2017**

**Period: 12**  
**Year Ending: 31 March 2017**

**NOTE NOTES TO THE ACCOUNTS**

Net Surplus/(Deficit) for the year	115,101	0	115,101
Transfers to/(from) Reserves	-115,101	115,101	0
Closing Balances as at 31-3-2017	<b>89,249</b>	<b>689,845</b>	<b>779,094</b>

- (i) Please note the Statement of Movement on Reserves, which shows the movements and balances of the General and Capital Reserves for each of the Board's Sub Districts.
- (ii) It is important to note that the Board is a member of the Water Management Alliance Consortium and as such has a proportion of the pension liability for the shared staff that have been employed by King's Lynn IDB t/a "the Water Management Alliance" since joining the group on 1 April 2008. 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 £1,827,000 as at 31 March 2017 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 19 January 2016.

**19 RELATED PARTY DISCLOSURES**

- (i) The following Board members have performed pump attendance duties at the Board's pumping stations during the year, for which they have claimed/will claim the following payments:

Mr P Cooke (Stanny House Farm Partnership)	£680 Iken
Mr R Mann (Iken Hall Farms)	£680 Iken
Mr C J Mann (Mann Farms Ltd)	£1,000 Bawdsey
Sir E Greenwell (Greenwell Farms)	£1,050 Gedgrave
Mr R Pipe	£1,000 Hollesley, Colony Marsh
Mr A Hall	£1,000 Reydon
	<b>£5,410</b>

- (ii) The following Works Committee members have performed pump attendance duties at the Board's pumping stations during the year, for which they have claimed/will claim the following payments:

Major J Greenwell (Capel St Andrew Farms)	£1,000 Butley
Mr R Skepper (Ferry Farm Co)	£1,050 Sudbourne
Mr G Watson (Chillesford Lodge Estate)	£1,150 Chillesford
Mr M Hollingsworth	£1,000 Falkenham
	<b>£4,200</b>

- (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 2016.
- (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, which include the Chairman and Vice-Chairman of the Board, and the Board Member Mr M Paul.
- (v) 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.
- (vi) The Board has also paid B G Goose & Partners a sum of £24,942.00 for bog mat hire upto 31/03/17. The Board's Operations Manager is a partner of this business.
- (vii) The Board has paid Ben Goose £325,940.49 up to 31/03/17 for plant/labour hire. The Board's Operations Manager is related to Ben Goose.

**Recommended Actions:**

- To approve the Financial Report for the period ending 31-3-2017.

P J CAMAMILE MA FCIS  
**CHIEF EXECUTIVE**

S JEFFREY BSc (Hons) FCCA  
**FINANCE OFFICER**

From: 01 April 2016      Period: 12  
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Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Revaluations	Additions	Impairment	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Impairment	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
<b><u>SD1: River Deben (Tidal Pumped) Sub District</u></b>																
PS01	Butley	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	26,597.40	5,319.48	0.00	0.00	31,916.88	0.00	53,194.50
PS02	Chillesford	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	26,597.40	5,319.48	0.00	0.00	31,916.88	0.00	53,194.50
PS03	Gedgrave	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	26,597.40	5,319.48	0.00	0.00	31,916.88	0.00	53,194.50
PS04	Iken	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS05	Sudbourne	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				<b>255,334.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>255,334.14</b>	<b>79,792.20</b>	<b>15,958.44</b>	<b>0.00</b>	<b>0.00</b>	<b>95,750.64</b>	<b>0.00</b>	<b>159,583.50</b>
<b><u>SD2: Lower Alde (Tidal Pumped) Sub District</u></b>																
PS06	Bawdsey	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS07	Falkenham	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PS08	Kings Fleet	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>SD3: AHB (Tidal Pumped) Sub District</u></b>																
PS09	Reydon Marsh	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b><u>SD4: Blyth (Tidal Pumped) Sub District</u></b>																
PS10	Hollesley, Colony Marsh	31/03/2012	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Pumping Stations</b>			<b>16</b>	<b>£255,334.14</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£255,334.14</b>	<b>£79,792.20</b>	<b>£15,958.44</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£95,750.64</b>	<b>£0.00</b>	<b>£159,583.50</b>
<b>Shared Consortium Assets (4.84%)</b>			<b>1</b>	<b>£301.29</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£301.29</b>	<b>£301.29</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£301.29</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Fixed Assets</b>				<b>£255,635.43</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£255,635.43</b>	<b>£80,093.49</b>	<b>£15,958.44</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£96,051.93</b>	<b>£0.00</b>	<b>£159,583.50</b>

From: 01 April 2016  
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BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
1	<b>Balances brought forward</b>		
	General Reserves	89,249	89,249
	Capital Reserves	384,461	574,744
	<b>As per Statement of Accounts</b>	<b>473,710</b>	<b>663,993</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Loans Payable in less than 12 months	-13,840	-14,516
	Long Term Liabilities	-204,955	-190,440
	Net Book Value of Tangible Fixed Assets	191,500	175,542
		<b>-27,295</b>	<b>-29,414</b>
	<b>(=) Adjusted Balances brought forward</b>	<b>501,005</b>	<b>693,407</b>
2	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	138,638	139,611
	Special Levies issued by the Board	140,156	141,141
	<b>As per Statement of Accounts</b>	<b>278,794</b>	<b>280,752</b>
3	<b>(+) All Other Income</b>		
	Grants Applied	84,343	16,798
	Highland Water Contributions	96,161	104,513
	Other Income	71,094	122,731
	Income from Rechargeable Works	567,777	1,097,683
	<b>As per Statement of Accounts</b>	<b>819,375</b>	<b>1,341,725</b>
4	<b>(-) Staff Costs</b>		
	Shared Technical Support Staff Costs	50,275	147,039
	Shared Administration Staff Costs	37,934	40,203
		<b>88,209</b>	<b>187,242</b>
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	10,390	9,714
	Capital Repayments	13,839	14,516
	<b>As per Statement of Accounts</b>	<b>24,229</b>	<b>24,230</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	84,343	16,798
	Maintenance Works	159,261	298,640
	Environment Agency Precept	75,275	79,039
	Administration Charges	59,088	70,466
	Cost of Rechargeable Works	529,919	1,042,432
	<b>As per Statement of Accounts</b>	<b>907,886</b>	<b>1,507,375</b>
	<b>(-) Loan Interest shown separately</b>	<b>10,390</b>	<b>9,714</b>
	<b>(-) Depreciation charged to Maintenance Works</b>	<b>15,958</b>	<b>15,958</b>
	<b>(-) Staff Costs now recorded in Box 4</b>	<b>88,209</b>	<b>187,242</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	0	0

**From:** 01 April 2016  
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BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
	Plant and Equipment	0	0
		0	0
	<b>(=) Adjusted Other Expenditure</b>	<b>793,329</b>	<b>1,294,461</b>
<b>7</b>	<b>(=) Balances carried forward</b>		
	General Reserves	89,249	89,249
	Capital Reserves	574,744	689,845
	<b>As per Statement of Accounts</b>	<b>663,993</b>	<b>779,094</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Loans Payable in less than 12 months	-14,516	-15,225
	Long Term Borrowing	-190,440	-175,215
	Net Book Value of Tangible Fixed Assets	175,542	159,583
		<b>-29,414</b>	<b>-30,857</b>
	<b>(=) Adjusted Balances carried forward</b>	<b>693,407</b>	<b>809,951</b>
<b>8</b>	<b>Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	260,889	609,257
	Short term Investments	500,000	300,000
	<b>As per Statement of Accounts</b>	<b>760,889</b>	<b>909,257</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets</b>		
	Land and Buildings (valued at Purchase Cost)	255,334	255,334
	Shared Consortium Assets (valued at Net Book Value)	0	0
	<b>As per Statement of Accounts</b>	<b>255,334</b>	<b>255,334</b>
<b>10</b>	<b>Total Borrowings</b>		
	Loans Due (<= 1 Year)	14,516	15,225
	Loans Due (> 1 Year)	190,440	175,215
	<b>As per Statement of Accounts</b>	<b>204,957</b>	<b>190,440</b>



**From: 01 April 2016**  
**To: 31 March 2017**

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<b>BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017</b>	<b>ACTUAL 2015/16 £</b>	<b>ACTUAL 2016/17 £</b>
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<b>7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8</b>	<b>ACTUAL 2015/16 £</b>	<b>ACTUAL 2016/17 £</b>
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<b>7 Balances carried forward (adjusted)</b>	<b>693,407</b>	<b>809,951</b>
<b>(-) Deduct: Debtors and Prepayments</b>		
Trade Debtors	0	51,653
Work in Progress	0	303,428
Drainage Rate Debtors	12,416	12,366
EA Grants Due	0	0
H M Revenue and Customs	520	0
Amounts owed from/(to) WMA	30,615	12,917
	<b>43,551</b>	<b>380,365</b>
<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
Trade Creditors	1,033	6,373
H M Revenue and Customs	0	763
Grants Unapplied	69,413	82,615
Accruals	9,525	14,625
Payments received in advance (AOET)	0	355,875
Payments received in advance (WFDG)	29,510	19,419
Payments received in advance (Special Levy: Babergh D.C.)	1,552	0
	<b>111,033</b>	<b>479,670</b>
<b>(=) Box 8</b>	<b>760,889</b>	<b>909,257</b>
<b>8 (=) Total Cash and Short Term Investments</b>		
Cash at Bank and in Hand	260,889	609,257
Short term Investments	500,000	300,000
	<b>760,889</b>	<b>909,257</b>

P J CAMAMILE  
CHIEF EXECUTIVE

07 JUNE 2017

# Local Councils, Internal Drainage Boards and other Smaller Authorities in England

## Annual return for the year ended 31 March 2017

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Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'\* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

**The annual return on pages 2 to 4 is made up of three sections:**

- **Sections 1 and 2** are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- **Section 3** is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

**Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.**

### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

**Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.**

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

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



# Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of

smaller authority here:

EAST SUFFOLK IDB

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

	Agreed		"Yes" means that this smaller 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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has 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 smaller 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	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.
		NA	

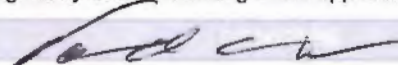
This annual governance statement is approved by this smaller authority on:

07/06/2017

and recorded as minute reference:

32/17/02

Signed by Chair at meeting where approval is given:



Clerk:

A. Cananile

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.



## Section 2 – Accounting statements 2016/17 for

Enter name of  
smaller authority here:

EAST SUFFOLK IDB

	Year ending		Notes and guidance				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	501005	693407	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.				
2. (+) Precept or Rates and Levies	278794	280752	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	819375	1341725	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.				
4. (-) Staff costs	88209	187242	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.				
5. (-) Loan interest/capital repayments	24229	24230	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).				
6. (-) All other payments	793329	1294461	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).				
7. (=) Balances carried forward	693407	809951	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)				
8. Total value of cash and short term investments	760889	909257	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>				
9. Total fixed assets plus long term investments and assets	255334	255334	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.				
10. Total borrowings	204957	190440	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	<table><tr><th>Yes</th><th>No</th></tr><tr><td></td><td></td></tr></table>		Yes	No			The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
Yes	No						

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

*P. Llanemile*

Date

07/06/2017

I confirm that these accounting statements were approved by this smaller authority on:

07/06/2017

and recorded as minute reference:

34/17/01

Signed by Chair at meeting where approval is given:

*[Signature]*

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

EAST SUFFOLK INTERNAL DRAINAGE BOARD

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

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

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

### 2. 2016/17 External auditor report

(~~Except for the matters reported below~~)\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (~~\*delete as appropriate~~).

(continue on a separate sheet if required)

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

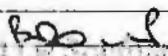
(continue on a separate sheet if required)

### 3. 2016/17 External auditor certificate

We certify/~~do not certify~~\* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

\* We do not certify completion because:

External auditor signature

  
BDO LLP Southampton  
United Kingdom

External auditor name

Date

10/9/17

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))



# Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

EAST SUFFOLK I DB

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller 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 and year-end bank account reconciliations were properly carried out.	✓		
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. (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 smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit Kathy Woodward

Signature of person who carried out the internal audit KAWoodward Date 03/05/2017

\*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, internal audit must explain why not (add separate sheets if needed).



## Guidance notes on completing the 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide\* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide\*.
7. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide\* to assist you.
8. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, including the dates set for the period for the exercise of public rights, has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

\*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from [www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk) or [www.ada.org.uk](http://www.ada.org.uk).



**Water Management Alliance**

**INTERNAL AUDIT REPORT**

**2016/17**

**April 2017**

Contents:

1. Executive Summary
2. Overall Conclusion
3. Acknowledgements
4. Detailed Observations, Recommendations and Agreed Actions
- APP 1 Agreed Terms of Reference



## 1. Executive Summary

---

The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kathy Woodward for the year 2016-17. This Executive Summary sets out our overall conclusion on the system reviewed, and summarises the key recommendations arising. A copy of the Terms of Reference for this audit is attached as **Appendix 1**.

Regulation 5 of the Accounts and Audit Regulations 2015 requires that '*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*'. The completion of this internal audit fulfils that role.

It should be noted that any system of internal control is designed to manage risk to a reasonable level, and therefore Internal Audit cannot provide absolute assurance against loss. As well as being effective, controls need to be proportionate to the risk involved and not overburden the organisation with excessive costs.

The Water Management Alliance provides administration and management services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland. During the financial year 2016-17 the Alliance entered into a contract to provide administration and management services to the Pevensey and Cuckmere Water Level Management Board for a period of two years.

New guidance was issued on 30<sup>th</sup> March 2017 by the Joint Practitioners' Advisory Group (JPAG), '*Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements, March 2017*'. Although the new guide does not become mandatory until the 2017/18 financial reports are prepared, the Water Management Alliance has decided on early adoption on a voluntary basis. With this in mind the auditor has considered the effect the new guidance would have on the required internal audit and has concluded that essentially the work remains the same. Therefore the audit has been undertaken in line with previous years, based on the 2007 guidance. Audit work has included review of the procedures and systems of control in place at the Water Management Alliance and considered if they were effective and being applied as intended. Sample testing was carried out on elements as considered necessary by the auditor in order to substantiate the application of the control.

As part of the audit a follow-up was carried out on the recommendations raised in last year's report. Most of the recommendations made have been implemented. There is one recommendation still outstanding in relation to segregation of duties in timesheet authorisation, but this is only a best practice recommendation with no significant risks arising as a consequence.

## 2. Overall Conclusion

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In conclusion, the procedures used at the Water Management Alliance are simple but effective, and appear to be carried out diligently by all staff concerned. Controls are

working as expected. However, there are some aspects that can be improved and details of recommendations can be found in Section 4 together with the actions agreed with the Chief Executive.

The overall level of assurance attributed to the system is:

Substantial Assurance	A sound system of internal control, but there are a few weaknesses that could put achievement of system objectives at risk.
-----------------------	---

The observations and recommendations are detailed in Section 4. Each recommendation is allocated a priority as defined below:

High	Major risk requiring action by the time the final report is issued.
Medium	Medium risk requiring action within six months of the issue of the draft report.
Low	Matters of limited risk. Action should be taken as resources permit.

### **3. Acknowledgements**

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We would like to express our thanks for their assistance and co-operation to:

Mary Creasy, Personal Assistant (CEO)

Sallyanne Jeffrey, Finance Officer

Trish Walker, Finance Assistant

Graham Tinkler, Rating Officer/Site Warden

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>1. Bank Reconciliation</b></p> <p><b>Observation</b></p> <p>Bank reconciliations are carried out weekly, as per Financial Regulations. Evidence is presented to the Chief Executive each month in the form of a cash flow statement. King's Lynn IDB bank account became overdrawn during the year, but was rectified the following day with no charges being incurred.</p> <p>There were a number of occasions where the dates on the cashbook reconciliation did not tie back to the bank statements being reconciled. The information contained within the report was correct.</p> <p>The use of the unreconciled reports on the cash book seems to have dropped off throughout the course of the year resulting in a large amount of manual reconciliation taking place.</p> <p>It was difficult in some cases to identify the information relating to each individual bank reconciliation that is filed within the folder</p> <p><b>Consequence</b></p> <p>Monthly reconciliations are carried out correctly but this is not always evidenced.</p> <p>The method of carrying out the bank reconciliation is thorough but the supporting reports from Sage are not always printed. The unreconciled reports are not used effectively.</p> <p><b>Recommendation</b></p> <ol style="list-style-type: none"> <li>1. Agree to use the unreconciled report function of sage to minimise the amount of manual reconciliation needed in the process to improve the audit trail of the reconciliation.</li> <li>2. Agree to use file separation in the folders to identify each individual bank reconciliation.</li> </ol>	Low	<p>Agreed.</p> <p>The unreconciled report will be used more consistently.</p> <p>Filing will be improved.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>2. Timesheet Authorisation</b></p> <p><b>Observation</b></p> <p>Files containing the timesheets were requested and checked for evidence of timesheets and authorisation.</p> <p>Results were summarised in a spreadsheet. All timesheets had been signed by the Operations Managers for each Board and by the Finance Officer for WMA.</p> <p>The Broads Operations Manager is authorising his own timesheets due to the remoteness of the working area. The Operations Manager is now managing 3 sites, Broads, Norfolk Rivers and East Suffolk. For this reason at the end of each month an invoice is raised to recharge supervisory time for the other IDB's. While the Broads Operations Manager is salaried, the timesheets are used to evidence the recharges to other boards.</p> <p><b>Consequence</b></p> <p>There is no segregation of duties. This is not best practice, however there is a some mitigating control as all payroll is countersigned by the Chief Executive when is has been entered into Sage and the report produced.</p> <p><b>Recommendation</b></p> <p>To be discussed to establish if the new offices at Martham create on opportunity for a monthly meet up of the Catchment Engineer and the Operations Manager to sign / countersign timesheets when required.</p>	Low	<p>Agreed.</p> <p>The method of authorising these timesheets will be reviewed.</p> <p>Chief Executive/Catchment Engineer.</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>3. Financial Regulations</b></p> <p><b>Observation</b></p> <p>A sample of payments for each Board was selected from the bank statements and traced back to source documents. Purchase orders and invoice payments were for authorisation in accordance with Financial Regulations. Creditor's reports and files containing invoices from all the sites were requested and a sample was checked.</p> <p>Purchase orders and invoice payments are being authorised by the same person. This does not appear to be breach of Financial Regulations. A mitigating control is the review of the Proposed Payments list by the Chief Executive prior to the payment run.</p> <p>There were two Chaps payments made in Dec 2016 on urgent request of the Chief Executive via email.</p> <p>It was later found that the Chief Executive's personal email account had been impersonated by a fraudster and the requests to make a payment where in fact a fraud. This type of fraud is called phishing (sending fraudulent emails) and social engineering (manipulating the victim into performing a task they would not normally do). The total amount lost was £34,438. The Police and the Bank were contacted to try and recover the money – with little success.</p> <p>Weaknesses in the finance system were also observed around the allocation of reference numbers for invoices. There is no 'unique' identifier parameter meaning that many different invoices can be allocated the same reference number and also the second reference where the invoice number received from the supplier would be populated is also not unique. The means that there is no system control over paying duplicate invoices.</p> <p><b>Consequence</b></p> <p>1) Ensuring appropriate authorisation of payments is essential in ensuring the organisation is not targeted by criminals taking advantage of weak systems of internal control.</p>	<p>1) High</p> <p>2) Low</p>	<p>Agreed.</p> <p>Changes have been made to each Board's Financial Regulations (please see attached).</p> <p>Chief Executive.</p> <p>Agreed</p> <p>Speak again to Finance System Advisors about a possible upgrade/change in accounting software.</p> <p>Finance Officer / Chief Executive</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2) Duplicate invoices could be processed as there is no system control in place to prevent this happening. Each transaction cannot be identified individually by its reference (transaction) number causing confusion.</p> <p><b>Recommendation</b></p> <p>1) Financial Regulations need to be followed at all times, by all members of staff. An enhancement has been made to the financial regulations for adoption immediately.</p> <p>2) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>		



## **WATER MANAGEMENT ALLIANCE**

### **INTERNAL AUDIT TERMS OF REFERENCE 2016-17**

## **1. INTRODUCTION**

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1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2016-17.

1.2 Section 6 of The Accounts and Audit Regulations 2015 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.

1.3 Internal Audit is defined as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*'

Public Sector Internal Audit Standards, April 2017

1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.

1.5 The authority of the Internal Auditor is established in the Financial Regulations.

1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:

- Broads (2006) IDB
- East Suffolk IDB
- King's Lynn IDB
- Norfolk Rivers IDB
- South Holland IDB.
- Pevensey and Cuckmere Water Level Management Board

As such, this work will enable the auditor to complete the Annual Returns for all six Boards.

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

---

2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide (Rev March 2017)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Return for 2017 the auditor will consider the following:

- A. The Accounting Records  
To ensure that the accounting system is accurate, complete and timely, and that data input is being verified appropriately.
- B. Financial Regulations and Standing Orders  
To ensure that they are current and are being adhered to.
- C. Risk Management processes  
To ensure that management review the Risk Register on a regular basis and that risk is being identified and actively managed in a proportionate manner.



D. Budgetary Controls

To ensure that the budgets are prepared on a realistic basis and are monitored throughout the year and any variations are investigated, with corrective action being taken if necessary.

E. Income Controls

To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.

F. Petty Cash Procedures

To ensure petty cash provisions are reasonable, used in accordance with Financial Regulations and adequate records are kept of payments made.

G. Payroll Controls

To ensure that remuneration to employees and Board Members is calculated correctly and in accordance with the levels agreed by the Board, and that all HMRC requirements are complied with.

H. Asset Management

To ensure that there are satisfactory processes in place to maintain the register and check for accuracy.

I. Bank Reconciliation

To ensure that periodic and year-end bank account reconciliations were properly completed and verified.

J. Year-end Procedures

To ensure that the appropriate accounting basis have been used to prepare the year-end accounting statements and that figures contained in the statements can be verified by reference to working papers and accounting records.

2.3 Any recommendations and issues arising from the previous audit will also be followed up to establish if they have been implemented or if there is a satisfactory explanation for non-implementation.

2.4 Contained within the scope of work described above it is implied that the auditor will have due regard for Value for Money considerations and the potential for fraud.

### **3. TASKS**

---

3.1.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2015-16 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.

## Internal Audit Services

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- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Return for 2016-17.

### 4. WORK PLAN

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4.1 The audit will be undertaken by  
Miss Kathy Woodward, CPFA  
Shared Internal Audit Manager, Borough Council of King's Lynn and West Norfolk.

4.2 The audit has been allocated 5 days, which will be utilised as follows:

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2015-16.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion	0.5
Completing the Return and reporting if required.	0.5

### 5.0 AGREEMENT

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

# Annual Report for the year ended

## 31 March 2017

**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 18 September 2017 a copy must be provided to:**

- Department for Environment, Food and Rural Affairs, Flood Management Division, Area 3C, Nobel House, 17 Smith Square, London SW1P 3JR via [floodreports@defra.gsi.gov.uk](mailto:floodreports@defra.gsi.gov.uk)
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via [rachael.hill@environment-agency.gov.uk](mailto:rachael.hill@environment-agency.gov.uk)
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

EAST SUFFOLK

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2017- 18

*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 2017-18 (forecast)	
Name of local authority	2017-18 forecast £
1. Babergh District Council	1,629
2. Ipswich Borough Council	34,513
3. Mid Suffolk District Council	36,591
4. Suffolk Coastal District Council	93,483
5. Waveney District Council	2,943
6.	
7.	
8.	
<b>Total</b>	<b>169,159</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2017

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 2017 £
<b>INCOME</b>		
Drainage Rates		139,611
Special Levies		141,141
Contributions from the Environment Agency		104,513
Contributions applied from developers/other beneficiaries		0
Government Grants		16,798
Rechargeable Works		1,097,683
Interest and Investment Income		3038
Rents and Acknowledgements		0
Other Income		119,693
<b>Total income</b>		<b>1,622,477</b>
<b>EXPENDITURE</b>		
New Works and Improvement Works		16,798
Contributions to the Environment Agency		79,039
Drains Maintenance		51,203
Pumping Stations, Sluices and Water level control structures		233,723
Administration		70,466
Rechargeable Works		1,042,433
Finance Charges		9,714
SSSIs		0
IDB Biodiversity Action Plan actions or other biodiversity activities		4,000
Other Expenditure		0
<b>Total expenditure</b>		<b>1,507,376</b>
<b>EXCEPTIONAL ITEMS</b>		
Profits/(losses) arising from the disposal of fixed assets		0
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>115,101</b>

## Notes:

1. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
9. 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.
10. State all costs associated with undertaking works – capital or maintenance – that are 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, but may include other activities.
11. 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).

## 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, EA and CLG? [https://www.wlma.org.uk/uploads/ESIDB\\_Policy\\_Statement.pdf](https://www.wlma.org.uk/uploads/ESIDB_Policy_Statement.pdf) Yes ☒

No ☐

If 'NO', please say why not and when the statement will be produced/revised?:

### Information on the National Flood and Coastal Defence Database

The IDB Review Project Board and the Environment Agency have agreed the means to allow data to be stored on the National Flood and Coastal Defence Database or equivalent systems. Boards are required to report on their asset holding and asset condition at the end of 2007/08.

### Biodiversity

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

If "yes" is the report available to the public.....Yes ☒ No ☐

Has your Biodiversity Action Plan been updated in the last five years?.....Yes ☐ No ☒  
However, the Biodiversity Action Plan is currently being updated in 2017/18.

Have you taken all the BAP actions for the financial year, including reporting?.....Yes ☒ No ☐

### 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)

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?  
(A) ADIS (B) NFCDD (C) Paper Records (D) Other Electronic System (please describe)

Bespoke Microsoft Access Database and GIS.

Has your Board continued to undertake visual inspections and update  
asset databases on an annual basis? ..... Yes ☒ No ☐

Guidance and Best Practice

How many Board members (in total – elected and appointed) do you have on your IDB? 

23

Has your IDB adopted a formal Scheme of Delegation? ..... Yes ☒ No ☐

Has your IDB provided training for members in the last year?

Considered: ..... Yes ☒ No ☐

Implemented: ..... Yes ☒ No ☐

Please detail:

Various presentations.

Immediate Action

Has your IDB adopted minimum website requirements as specified in the  
IDB Review Implementation Plan? ..... Yes ☒ No ☐

Is your Board’s website information current for 2017? (Board membership,  
audited accounts, programmes of works, WLMPS, etc) ..... Yes ☒ No ☐

Has your IDB adopted computerised accounting and rating systems, as specified in the IDB Review Implementation Plan?..... 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 are they Flood and Water Management Act compliant i.e. Written for the purposes of environmental protection?..... 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 ☐

### Board membership and attendance

Seats available to elected members under the Land Drainage Act 1991.	11
Seats available to appointed members under the Land Drainage Act 1991.	12
Number of elected members on the board at year end.	11
Number of appointed members on the board at year end.	6
Mean average number of elected members in attendance at each board meeting over the last financial year.	5
Mean average number of appointed members in attendance at each board meeting over the last financial year.	9

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

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 ☐

### 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 ☐



## Section C – Declaration

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EAST SUFFOLK

Internal Drainage Board

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

Signature

*P. Camamile*

Date

13/09/2017

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk



# East Suffolk

## Drainage Board

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### BOARD MEMBERSHIP AS AT 31 MARCH 2017

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NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Cooke P N R	3	1	33	pnrcooke@btconnect.com
Foskett J	3	1	33	james@jamesfoskettfarms.co.uk
Garrod N	3	2	67	npgarrod@yahoo.co.uk
Greenwell Sir Edward *	3	2	67	edwardgreenwell@gedgrave.co.uk
Hall A R	3	2	67	andrewhall@btinternet.com
Loyd C A	3	0	0	charles.loyd@struttandparker.co.uk
Mann C J	3	0	0	mannfarms@btinternet.com
Mann R W	3	2	67	richard@mannpotatoes.com
Paul M A	3	1	33	michael@kirtonestate.co.uk
Pipe R J **	3	2	67	puffa@awmfarms.co.uk
Rowlands A J	3	1	33	Adam.rowlands@rspb.org.uk

### APPOINTED MEMBERS

#### Mid Suffolk DC

Caston J	3	2	67	james.caston@midsuffolk.gov.uk
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#### Suffolk Coastal DC

Block C (Mrs)	3	2	67	christine.block@suffolkcoastal.gov.uk
Harvey S (Mrs)	3	1	33	susan.harvey@suffolkcoastal.gov.uk
Hedgley C	3	3	100	colin.hedgley@suffolkcoastal.gov.uk
Marson J (Mrs)	3	3	100	jane.marson@gmail.com

#### Waveney DC

Allen Sue (Mrs) (wef Oct 16)	2	1	50	sue.allen@waveney.gov.uk
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\* Chairman

\*\* Vice-Chairman

Average attendance = 52%

## **Board Members and Officers**

### **Gifts and Hospitality Register for 2016/17**

<b>Date</b>	<b>Member/Employee</b>	<b>Offer from</b>	<b>Description</b>	<b>Value (if known)</b>	<b>Accepted/Declined</b>
10/05/2016	Giles Bloomfield + guest Catchment Engineer	Guy Heald (Landowner)	Dinner at White Lion, Aldeburgh	>£30	Accepted
10/05/2016	Phil Camamile + guest Chief Executive	Guy Heald (Landowner)	Dinner at White Lion, Aldeburgh	>£30	Accepted
01/11/2016	Phil Camamile Chief Executive	Guy Heald (Landowner)	B&B accommodation, White Lion, Aldeburgh	>£30	Accepted
25/11/2016	Phil Camamile, Chief Executive + Giles Bloomfield, Catchment Eng	Guy Heald (Landowner)	Lunch at White Lion, Aldeburgh with Bishop of Suffolk before visit to Aldeburgh sea wall works	Not known	Accepted
9/12/2016	Giles Bloomfield, Catchment Eng, Alastair Bloomfield, Ops Manager, Pete Roberts, Ops Eng and Operatives	Ben Goose Digger Hire	Christmas lunch and paintballing	Not known	Accepted