



East Suffolk
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2018**

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

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with 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 2018. 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:
 - Aldeburgh Estuary Wall Defences: 30 years
 - Land: not depreciated
 - Buildings: 20 years

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NOTE ACCOUNTING POLICIES

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.

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NOTE	INCOME AND EXPENDITURE ACCOUNT	ACTUAL 2016/17 £	ACTUAL 2017/18 £	BUDGET 2017/18 £	VARIANCE £
<u>INCOME</u>					
1	Drainage Rates	139,611	276,528	276,528	0
2	Special Levies issued by the Board	141,141	169,159	169,159	0
3	Grants Applied	16,798	56,179	1,100,000	-1,043,821
4	Highland Water Contributions	104,513	118,074	130,151	-12,077
5	Income from Rechargeable Works	1,097,683	450,239	0	450,239
6	Other Income	122,731	188,353	130,629	57,724
Total Income		£1,622,477	£1,258,533	£1,806,467	-£547,934
<u>EXPENDITURE</u>					
7	Capital Works	16,798	56,983	1,249,632	1,192,649
8	Environment Agency Precept	79,039	82,991	82,991	0
9	Maintenance Works	298,640	446,495	381,148	-65,347
10	Administration Charges	70,466	70,820	61,417	-9,403
11	Cost of Rechargeable Works	1,042,433	432,122	0	-432,122
Total Expenditure		£1,507,377	£1,089,410	£1,775,188	£685,778
	Profit/(Loss) on disposal of Fixed Assets	0	0	0	0
Net Surplus/(Deficit) for the Year		£115,101	£169,123	£31,279	£137,844

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NOTE	BALANCE SHEET AS AT 31-3-2018	2016/17 £	MOVEMENT £	2017/18 £
12	Fixed Assets			
	Land and Buildings	159,584	-15,958	143,625
	Estuary Walls	0	737,437	737,437
	Shared Consortium Assets	0	0	0
		159,584	721,479	881,062
	Current Assets			
13	Cash at Bank and in Hand	609,257	-410,721	198,536
14	Short term Investments	300,000	2,700,000	3,000,000
15	Debtors and Prepayments	380,365	-221,380	158,984
		1,289,621	2,067,899	3,357,520
	Current Liabilities			
16	Creditors and Receipts in Advance	397,055	-325,784	71,271
17	Loans Repayable within the next 12 months	15,225	67,201	82,426
		412,280	-258,583	153,697
	Net Current Assets	877,341	2,326,482	3,203,823
	Less Long Term Liabilities			
17	Long Term Borrowing	175,215	2,885,016	3,060,231
		175,215	2,885,016	3,060,231
	Net Assets	£861,710	£162,944	£1,024,654
	Reserves			
18	General Reserves	204,351	-32,077	172,274
19	Grants Reserve	82,615	-6,179	76,436
18	Development Reserve	0	32,077	32,077
18	Capital Reserves	574,744	169,123	743,867
		861,710	162,944	1,024,654
	Reserves	£861,710	£162,944	£1,024,654

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER

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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>		<u>GRAVITY</u>		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	£	£	£	£	£	£	£	£	£	£	£	£
<u>INCOME</u>												
Drainage Rates	32,470	32,470	196,374	196,374	12,912	12,912	8,478	8,478	26,294	26,294	276,528	276,528
Special Levies issued by the Board	28,655	28,655	32,771	32,771	0	0	137	137	107,596	107,596	169,159	169,159
Grants Applied	0	3,863	850,000	50,000	250,000	0	0	2,316	0	0	1,100,000	56,179
Highland Water Contributions	36,570	35,355	55,458	45,861	2,676	2,587	14,950	14,454	20,497	19,817	130,151	118,074
Income from Rechargeable Works	0	81,171	0	0	0	0	0	0	0	369,068	0	450,239
Other Income	45,738	54,477	55,539	65,826	13,017	15,426	9,801	11,575	6,534	41,050	130,629	188,353
Total Income	£143,433	£235,992	£1,190,142	£390,832	£278,605	£30,925	£33,366	£36,959	£160,921	£563,825	£1,806,467	£1,258,533
<u>EXPENDITURE</u>												
Capital Works	0	3,863	850,000	50,804	250,000	0	0	2,316	0	0	1,100,000	56,983
Environment Agency Precept	6,326	6,326	5,360	5,360	1,128	1,128	248	248	69,929	69,929	82,991	82,991
Maintenance Works	111,922	125,704	312,961	224,620	21,442	27,197	28,944	24,567	55,511	44,407	530,780	446,495
Administration Charges	7,376	8,498	7,991	9,207	2,459	2,833	1,229	1,416	42,362	48,866	61,417	70,820
Cost of Rechargeable Works	0	73,645	0	0	0	0	0	0	0	358,477	0	432,122
Total Expenditure	£125,624	£218,036	£1,176,312	£289,990	£275,029	£31,158	£30,421	£28,546	£167,802	£521,679	£1,775,188	£1,089,410
Profit/(Loss) on disposal of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0
Net Surplus/(Deficit) for the Year	£17,809	£17,955	£13,830	£100,841	£3,576	-£233	£2,945	£8,413	-£6,881	£42,146	£31,279	£169,123

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STATEMENT OF MOVEMENT ON RESERVES	<u>RIVER DEBEN (PUMPED)</u>		<u>LOWER ALDE (PUMPED)</u>		<u>AHB (PUMPED)</u>		<u>BLYTH (PUMPED)</u>		<u>GRAVITY</u>		<u>TOTAL</u>	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
	£	£	£	£	£	£	£	£	£	£	£	£

GENERAL RESERVES

Opening Balances as 1-4-2017	24,259	114,719	31,283	42,470	5,053	12,104	7,211	8,749	20,147	26,309	87,953	204,351
Net Surplus/(Deficit) for the Year	17,809	17,955	13,830	100,841	3,576	-233	2,945	8,413	-6,881	42,146	31,279	169,123
Transfers (to)/from Development Reserve	0	0	0	0	0	0	0	0	0	-32,077	0	-32,077
Transfers (to)/from Capital Reserve	-17,809	-17,955	-13,830	-100,841	-3,576	233	-2,945	-8,413	0	-42,146	-38,160	-169,123

Closing Balances as at 31-3-2018	£24,259	£114,719	£31,283	£42,470	£5,053	£12,104	£7,211	£8,749	£13,266	-£5,768	£81,072	£172,274
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CAPITAL RESERVES

Opening Balances as at 1-4-2017	225,619	200,422	207,837	207,814	50,573	44,318	28,547	30,430	91,760	91,760	604,336	574,744
Transfers (to)/from General Reserve	17,809	17,955	13,830	100,841	3,576	-233	2,945	8,413	0	42,146	38,160	169,123

Closing Balances as at 31-3-2018	£243,428	£218,377	£221,667	£308,655	£54,149	£44,085	£31,492	£38,843	£91,760	£133,906	£642,496	£743,867
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DEVELOPMENT RESERVES

Opening Balances as at 1-4-2017	0	0	0	0	0	0	0	0	0	0	0	0
Transfers (to)/from General Reserve	0	0	0	0	0	0	0	0	0	32,077	0	32,077

Closing Balances as at 31-3-2018	£0	£0	£0	£0	£0	£0	£0	£0	£0	£32,077	£0	£32,077
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OUR ID	NAME	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	VARIANCE
<u>DRAINS MAINTENANCE</u>					
<u>SD1: River Deben (Tidal Pumped) Sub District</u>					
DRN179P0101/4/5	King's Fleet	0	7,190	0	-7,190
DRN179P0102	Laurel Farm Delph	0	4,550	0	-4,550
DRN179P0103	Gulpher	0	0	0	0
DRN179P0201	Falkenham Delph	0	1,658	0	-1,658
DRN179P0204	Falkenham Marsh Drain	0	0	0	0
DRN179P0202	Kirton Drain	0	0	0	0
DRN179P0205	King's Fleet Weir Drain	0	1,655	0	-1,655
DRN178P0301/3	Ramsholt Marsh	0	0	0	0
DRN178P0101/4	Queen's Fleet	0	8,113	0	-8,113
DRN178P0201	Bawdsey Marsh	0	0	2,000	2,000
Contingency	Spraying	0	0	10,000	10,000
		£0	£23,166	£12,000	-£11,166
<u>SD2: Lower Alde (Tidal Pumped) Sub District</u>					
DRN172P0101	Iken Marsh Drain	11	0	0	0
DRN171P0101	Ferry Farm Drain	0	2,305	0	-2,305
DRN171P0201	Sudbourne Delph	0	8,726	0	-8,726
DRN171P0202	Church Farm Drain	0	0	0	0
DRN171P0201	Oxx Lead Drain	0	0	0	0
DRN170P0101	Gedgrave Drain (North)	0	0	0	0
DRN170P0201	Gedgrave Drain (South)	0	0	0	0
DRN168P0101	Chillesford Drain	364	0	0	0
DRN167P0101	Butley Marsh Drain	0	12,533	0	-12,533
DRN167P0102	Stonebridge Drain	0	2,307	0	-2,307
DRN167P0103	Capel Drain	0	815	0	-815
Contingency	Various	0	0	10,000	10,000
		£374	£26,686	£10,000	-£16,686
<u>SD3: AHB (Tidal Pumped) Sub District</u>					
DRN176P0101	Colony Marsh Drain	0	2,970	0	-2,970
DRN177P0101	Un-Named	0	0	0	0
DRN177P0201	Un-Named	0	0	0	0
DRN177P0202	Un-Named	0	0	0	0
DRN177P0301	Un-Named	0	0	0	0
DRN177P0302	Un-Named	0	0	0	0
		£0	£2,970	£0	-£2,970
<u>SD4: Blyth (Tidal Pumped) Sub District</u>					
DRN160P0101	Un-Named	0	0	1,100	1,100
DRN160P0102	Reyden	200	0	2,200	2,200
		£200	£0	£3,300	£3,300
<u>SD5: Gravity Sub District</u>					
DRN162G0101	Blyth, Tidal, Un-Named	0	4,288	0	-4,288
DRN164G0101	Thorpeness 100, Un-Named	0	0	0	0
	Bologney River (if enmained)	0	0	7,500	7,500
DRN169G0101	Butley Mill River, Lower Alde	0	0	2,500	2,500
DRN165G0102	Boyton Marsh Drain, Lower Alde	0	0	0	0
DRN165G0101	Boyton Marsh Delph, Lower Alde	0	0	0	0
DRN182G0101/7	Shottisham River, Lower Deben	0	4,697	0	-4,697
DRN180G0101/3	Ramsholt Dock Drain, Lower Deben	0	0	0	0
	Ringfence for Lower Deben at Ufford	0	0	4,000	4,000
	Middle Deben Drain	0	0	4,500	4,500

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OUR ID	NAME	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	VARIANCE
DRN163G0101	Eastbridge Drain, Minsmere	0	300	250	-50
DRN163G0301	Un-Named, Minsmere	0	0	3,000	3,000
DRN163G0401	Un-Named, Minsmere	0	0	0	0
DRN163G0203	Un-Named, Minsmere	0	0	0	0
DRN163G0201	Un-Named, Minsmere	0	0	0	0
DRN163G0202	Un-Named, Minsmere	0	0	0	0
DRN161G0101	Holton Drain, Blyth	0	0	0	0
DRN163G0501	Un-Named, Minsmere	0	0	0	0
DRN175G0101	The Canal, FRAT	0	0	0	0
DRN175G0201	Sternfield Drain, FRAT	0	0	0	0
DRN175G0401	Un-Named, Upper Alde	0	0	0	0
DRN175G0501	Bruisyard Hall Drain, Upper Alde	0	0	0	0
DRN175G0301	Blackstock Drain, Upper Alde	0	0	0	0
DRN183G0101/3	River Fynn, Lower Deben	0	0	0	0
DRN184G0801/3	Framsden Drain, Upper Deben	0	0	0	0
DRN184G0701	Horsefen Drain, Upper Deben	0	0	0	0
DRN184G0601	Moneweden Drain, Upper Deben	0	0	0	0
DRN184G0501	Rendlesham Drain, Upper Deben	0	0	0	0
DRN184G0101/5	Byng Brook, Upper Deben	0	0	0	0
DRN184G0201	Eyke Marsh Drain, Upper Deben	0	0	0	0
DRN184G0301/3	Loudham Drain, Upper Deben	0	0	0	0
DRN184G0401	Ashe Abbey Drain, Upper Deben	0	0	0	0
DRN190G0101	Wetherden Stream, River Gipping	3,116	1,868	2,800	932
DRN191G0101/3	Wetherden Stream, River Gipping	0	0	0	0
DRN186G1001	Gipping Stream, River Gipping	2,240	799	2,000	1,201
DRN189G0101	Rattlesden River	208	0	0	0
DRN189G0102/3	Golf Course Stream, River Gipping	1,583	3,051	2,100	-951
COW	Edgar's Farm Drain, River Gipping	0	0	0	0
DRN186G0901/2	Creeting Drain, River Gipping	1,157	1,722	1,750	28
DRN186G0801/6	Badley Stream, River Gipping	5,540	4,697	7,000	2,303
DRN186G0701/4	Jack's Green Drain, River Gipping	1,901	2,160	1,800	-360
COW	Needham Market Drain, River Gipping	0	0	0	0
DRN186G0601/5	Coddenham Stream, River Gipping	2,942	2,149	1,800	-349
DRN186G0301/4	Claydon Marsh Drain, River Gipping	677	116	800	684
DRN186G0201/3	Claydon Hill Drain, River Gipping	2,437	2,007	1,750	-257
DRN186G0101	Bramford Marsh Drain, River Gipping	0	0	600	600
DRN186G0401	Barham Marsh Drain, River Gipping	476	1,204	650	-554
DRN188G0101/5	River Jordan, River Gipping	661	2,613	900	-1,713
DRN186G0501	Gallows Hill Drain, River Gipping	815	1,810	215	-1,595
		£23,755	£33,484	£45,915	£12,431
DRAINS MAINTENANCE		£24,329	£86,305	£71,215	-£15,090

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OUR ID	NAME	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	VARIANCE
<u>PUMPING STATION MAINTENANCE</u>					
<u>SD1: River Deben (Tidal Pumped) Sub District</u>					
PMP178P001	Bawdsey Pumping Station				
	Power	-289	1,795	6,000	4,205
	Repairs and Maintenance	13,276	13,883	4,000	-9,883
	Superintendence	1,000	1,000	1,000	0
	Telemetry	2,885	0	250	250
		<u>16,873</u>	<u>16,678</u>	<u>11,250</u>	<u>-5,428</u>
PMP179P001	King's Fleet Pumping Station				
	Power	2,872	2,809	6,500	3,691
	Repairs and Maintenance	2,145	2,209	4,000	1,791
	Superintendence (Gratis)	0	0	0	0
	Telemetry	0	0	250	250
		<u>5,017</u>	<u>5,018</u>	<u>10,750</u>	<u>5,732</u>
PMP179P002	Falkenham Pumping Station				
	Power	4,942	2,498	5,500	3,002
	Repairs and Maintenance	3,196	884	4,000	3,117
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	0	250	250
		<u>9,139</u>	<u>4,381</u>	<u>10,750</u>	<u>6,369</u>
		£31,029	£26,077	£32,750	£6,673
<u>SD2: Lower Alde (Tidal Pumped) Sub District</u>					
PMP167P001	Butley Pumping Station				
	Power	3,288	2,216	5,500	3,284
	Repairs and Maintenance	4,489	1,439	4,000	2,561
	Superintendence	1,000	1,000	1,050	50
	Depreciation	5,319	5,319	5,319	0
	Telemetry	2,885	0	250	250
		<u>16,981</u>	<u>9,975</u>	<u>16,119</u>	<u>6,144</u>
PMP168P001	Chillesford Pumping Station				
	Power	1,641	2,068	3,000	932
	Repairs and Maintenance	2,121	1,279	4,000	2,721
	Superintendence	1,150	1,150	1,050	-100
	Depreciation	5,319	5,319	5,319	0
	Telemetry	2,885	0	250	250
		<u>13,116</u>	<u>9,817</u>	<u>13,619</u>	<u>3,802</u>
PMP170P001	Gedgrave Pumping Station				
	Power	854	1,210	1,800	590
	Repairs and Maintenance	2,238	1,335	4,000	2,665
	Superintendence	1,050	1,050	1,050	0
	Depreciation	5,319	5,319	5,319	0
	Telemetry	2,885	0	250	250
		<u>12,346</u>	<u>8,914</u>	<u>12,419</u>	<u>3,505</u>
PMP172P001	Iken Pumping Station				
	Power	3,694	2,742	4,000	1,258
	Repairs and Maintenance	2,448	2,418	4,000	1,582
	Superintendence	1,360	1,205	1,050	-155
	Telemetry	2,885	0	250	250
		<u>10,387</u>	<u>6,365</u>	<u>9,300</u>	<u>2,935</u>

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OUR ID	NAME	ACTUAL 2016/17	ACTUAL 2017/18	BUDGET 2017/18	VARIANCE
PMP171P001	Sudbourne Pumping Station				
	Power	3,505	3,845	6,000	2,155
	Repairs and Maintenance	2,425	2,222	4,000	1,778
	Superintendence	1,050	1,050	1,050	0
	Telemetry	2,885	0	250	250
		9,866	7,117	11,300	4,183
		£62,696	£42,187	£62,757	£20,570
SD3: AHB (Tidal Pumped) Sub District					
PMP176P001	Colony Marsh Pumping Station				
	Power	95	910	1,000	90
	Repairs and Maintenance	696	471	0	-471
	Superintendence	1,000	1,000	1,000	0
	Telemetry	2,885	0	250	250
		£4,676	£2,381	£2,250	-£131
SD4: Blyth (Tidal Pumped) Sub District					
PMP160P001	Reyden Pumping Station				
	Power	5,685	4,085	6,000	1,915
	Repairs and Maintenance	3,083	3,096	4,000	904
	Superintendence	1,000	1,000	1,000	0
	Telemetry	2,885	0	250	250
		£12,654	£8,182	£11,250	£3,068
PUMPING STATION MAINTENANCE		£111,055	£78,827	£109,007	£30,180
<u>ESTUARY WALL REINSTATEMENT WORKS</u>					
Alde-Ore Estuary					
Aldeburgh Phase 1 Impairment charge		0	32,557	67,504	34,947
		£0	£32,557	£67,504	£34,947
ESTUARY WALL REINSTATEMENT WORKS		£0	£32,557	£67,504	£34,947
DIRECT WORKS		£135,384	£197,689	£247,726	£50,037
TECHNICAL SUPPORT STAFF COSTS		147,039	210,367	185,419	-£24,948
OTHER TECHNICAL SUPPORT COSTS		2,502	3,597	2,500	-£1,097
BAP IMPLEMENTATION		4,000	4,500	4,000	-£500
TECHNICAL SUPPORT (INCLUDING BAP IMPLEMENTATION)		£153,541	£218,464	£191,919	-£26,545
FINANCE COSTS (LOAN INTEREST: LOWER ALDE)		£9,714	£30,342	£91,134	£60,792
MAINTENANCE WORKS		£298,640	£446,495	£530,779	£84,284

From: 01 April 2017

Period: 12

To: 31 March 2018

Year Ending:

31 March 2018

Our ID	Capital Scheme	EA Ref.	GIa Level %	Actual 2009/10 to 2014/15 £	Actual 2015/16	Actual 2016/17	Actual 2017/18	Annual Estimate 2017/18 £	Variance (2017/18) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2017/18 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																		
	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	0.00	13,500.00	-688.72	0.00
SCH01	Health & Safety Improvement Works	IDB0203	45%	36,742.28	0.00	0.00	0.00	0.00	0.00	36,742.28	39,000	2,257.72	16,534.03	17,550.00	0.00	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	1,420.03	0.00	0.00
SCH04	Reydon Replacement Pump Scheme	IDB0236	100%	92,050.00	25,000.00	0.00	2,315.74	0.00	-2,315.74	119,365.74	131,000	11,634.26	119,365.74	132,279.97	0.00	132,279.97	-12,914.23	2,315.74
SCH06	Alde Ore Estuary Tidal Defence	IDB0308	100%	25,995.30	2,391.13	593.78	0.00	0.00	0.00	28,980.21	50,000	21,019.79	28,980.21	50,000.00	0.00	50,000.00	-21,019.79	0.00
	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	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	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	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	0.00	0.00
SCH07	Deben Estuary Tidal Embankment	IDB0317	100%	12,925.00	12,435.00	1,000.00	10,270.20	0.00	-10,270.20	36,630.20	56,000	19,369.80	36,630.20	56,000.00	0.00	56,000.00	-19,369.80	10,270.20
SCH08	Falkenham Marshes: Replacement & Relocation Feasibility	IDB0318	100%	257.42	44,517.35	15,204.50	-6,406.75	0.00	6,406.75	53,572.52	70,000	16,427.48	53,572.52	75,000.00	0.00	75,000.00	-21,427.48	-6,406.75
SCH09	Alde & Ore Estuary Modelling Study	IDB0406	100%	0.00	0.00	0.00	50,803.50	0.00	-50,803.50	50,803.50	50,000	-803.50	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00
				199,595.12	84,343.48	16,798.28	56,982.69	1,100,000.00	1,043,017.31	357,719.57	432,000.00	74,280.43	319,314.01	345,750.00	50,000.00	395,750.00	-76,435.99	56,179.19
Non-Grant Aided Works:																		
	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	0.00	0.00
				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	0.00	0.00
Totals				£199,595.12	£84,343.48	£16,798.28	£56,982.69	£1,100,000.00	£1,043,017.31	£357,719.57	£432,000	£74,280.43	£319,314.01	£345,750.00	£50,000.00	£395,750.00	-£76,435.99	£56,179.19

 G BLOOMFIELD
 CATCHMENT ENGINEER (WMA EASTERN)

From: 01 April 2017
 To: 31 March 2018

 Period: 12
 Year Ending: 31 March 2018

NOTE NOTES TO THE ACCOUNTS

1 DRAINAGE RATES	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District	32,054	32,470	32,470	0
Lower Alde (Tidal Pumped) Sub District	61,367	196,374	196,374	0
AHB (Tidal Pumped) Sub District	12,747	12,912	12,912	0
River Blyth (Tidal Pumped) Sub District	8,370	8,478	8,478	0
Gravity Sub District	25,073	26,294	26,294	0
	139,611	276,528	276,528	0
2 SPECIAL LEVIES ON COUNCILS	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Suffolk Coastal District Council	28,287	28,655	28,655	0
Lower Alde (Tidal Pumped) Sub District:				
Suffolk Coastal District Council	10,241	32,771	32,771	0
River Blyth (Tidal Pumped) Sub District:				
Waveney District Council	135	137	137	0
Gravity Sub District:				
Babergh District Council	1,552	1,629	1,629	0
Ipswich Borough Council	32,871	34,513	34,513	0
Mid Suffolk Borough Council	34,851	36,591	36,591	0
Waveney District Council	2,672	2,806	2,806	0
Suffolk Coastal District Council	30,532	32,057	32,057	0
	102,478	107,596	107,596	0
	141,141	169,159	169,159	0

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:

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
Capital Scheme				
River Deben (Tidal Pumped) Sub District:				
Deben Estuary Partnership Scheme Development	1,000	10,270	0	10,270
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)	15,205	-6,407	0	-6,407
	16,205	3,863	0	3,863
Lower Alde (Tidal Pumped) Sub District:				
Public Works Loan of £3m - Annual Charges & Repayments	0	0	0	0
Alde & Ore Estuary Partnership Scheme Development	594	0	0	0
Alde & Ore Estuary Modelling Study	0	50,000	0	50,000
Iken Pumping Station (Health & Safety Improvements)	0	0	0	0
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	850,000	-850,000
	594	50,000	850,000	-800,000
AHB (Tidal Pumped) Sub District:				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	250,000	-250,000
River Blyth (Tidal Pumped) Sub District:				
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	0	2,316	0	2,316
	0	2,316	0	2,316

From: 01 April 2017
To: 31 March 2018

Period: 12
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NOTE NOTES TO THE ACCOUNTS

16,798 56,179 1,100,000 -1,043,821

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:

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District	33,183	35,355	36,570	-1,215
Lower Alde (Tidal Pumped) Sub District	36,972	45,861	55,458	-9,597
AHB (Tidal Pumped) Sub District	5,811	2,587	2,676	-89
River Blyth (Tidal Pumped) Sub District	11,900	14,454	14,950	-496
Gravity Sub District	16,647	19,817	20,497	-680
	104,513	118,074	130,151	-12,077

5 INCOME FROM RECHARGEABLE WORKS

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Contribution towards sea wall reinstatement work at Kirton	0	0	0	0
Contribution towards sea wall reinstatement work at Waldringfield	29,486	0	0	0
Saltmarsh Restoration Fencing at Waldringfield	102,526	0	0	0
Bird Surveys at King's Fleet Outfall	23,572	0	0	0
Upper Deben	10,000	81,171	0	81,171
	165,584	81,171	0	81,171
Lower Alde (Tidal Pumped) Sub District:				
Iken Wall	0	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
	0	0	0	0
AHB (Tidal Pumped) Sub District:				
Twin Banks Watercourse (EA)	0	0	0	0
	0	0	0	0
River Blyth (Tidal Pumped) Sub District:				
N/A	0	0	0	0
Gravity Sub District:				
Aldeburgh Town Marshes - Tidal Defence Repairs	504,920	0	0	0
EA Integrated Maintenance (RIMES001)	0	85,560	0	85,560
EA Tidal Surge REA0002	2,939	0	0	0
Kirkley Stream Flood Storage	139,833	0	0	0
Kirkley Clearance RKI0007	0	33,720	0	33,720
Sternfield	6,994	0	0	0
Waveney District Council RWV0001 - Setup	0	0	0	0
Waveney District Council RWV0002 - re Christmas Lane, Ipswich	5,051	0	0	0
Waveney District Council RWV0003 - Hall Road	1,071	0	0	0
Waveney District Council RWV0004 - Bonds Meadow	9,283	0	0	0
Waveney District Council RWV0005 - Coopers Drive	1,071	0	0	0
Waveney District Council RWV0006 - Blundeston Pond	26,051	0	0	0

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

NOTE NOTES TO THE ACCOUNTS

Waveney District Council RWV0007 - re Lowestoft Barrier Deployment	153,038	63,165	0	63,165
Waveney District Council RWV0008 - Gunton Meadow	6,353	0	0	0
Waveney District Council RWV0009 - Nesting	0	900	0	900
Waveney District Council RWV0010 - Watercourse Surveys	0	2,323	0	2,323
Waveney District Council RWV0011 - Watercourse Surveys	0	1,973	0	1,973
Waveney District Council RWV0015	0	9,241	0	9,241
Waveney District Council RWV0016 - Christmas Lane	0	23,500	0	23,500
Waveney District Council RWV0017	0	5,830	0	5,830
Waveney District Council RWV0019	0	4,616	0	4,616
Ferry Farm RSKE001	0	400	0	400
Stutton Estate RST0001	6,395	0	0	0
Suffolk County Council RGC0001 Gardners Close	54,420	0	0	0
Norfolk Rivers IDB Recharge	3,145	0	0	0
Broads (2006) IDB Recharge	11,488	137,840	0	137,840
WMA Recharge	47	0	0	0
	932,099	369,068	0	369,068
	1,097,683	450,239	0	450,239

6 OTHER INCOME

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Investment Interest	1,028	2,251	0	2,251
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (35%)	39,773	52,080	45,738	6,342
Summons Costs	187	147	0	147
	40,987	54,477	45,738	8,739
Lower Alde (Tidal Pumped) Sub District:				
Investment Interest	1,094	2,395	0	2,395
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (42.5%)	42,112	63,240	55,539	7,701
Summons Costs	242	190	0	190
	43,448	65,826	55,539	10,287
AHB (Tidal Pumped) Sub District:				
Investment Interest	226	495	0	495
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (10%)	8,189	14,880	13,068	1,812
Summons Costs	64	51	-51	102
	8,479	15,426	13,017	2,409
River Blyth (Tidal Pumped) Sub District:				
Investment Interest	172	377	0	377
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (7.5%)	7,019	11,160	9,801	1,359
Summons Costs	48	37	0	37
	7,239	11,575	9,801	1,774
Gravity Sub District:				
Investment Interest	518	1,133	0	1,133
Surface Water Development Contribution	0	32,077	0	32,077
Other Income from WMA (5%)	21,551	7,440	6,534	906
Summons Costs	509	400	0	400
	22,577	41,050	6,534	34,516
	122,731	188,353	130,629	57,724

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%).

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

NOTE NOTES TO THE ACCOUNTS

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:

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
Grant Aided Works				
River Deben (Tidal Pumped) Sub District:				
Deben Estuary Partnership Scheme Development	1,000	10,270	0	-10,270
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)	15,204	-6,407	0	6,407
	16,204	3,863	0	-3,863
Lower Alde (Tidal Pumped) Sub District:				
Alde & Ore Estuary Partnership Scheme Development	594	0	0	0
Alde & Ore Estuary Modelling Study	0	50,804	0	-50,804
Iken Pumping Station (Health & Safety Improvements)	0	0	0	0
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	850,000	850,000
	594	50,804	850,000	799,197
AHB (Tidal Pumped) Sub District:				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	250,000	250,000
River Blyth (Tidal Pumped) Sub District:				
Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Reydon Marsh Pumping Station Improvement Scheme	0	2,316	0	-2,316
	0	2,316	0	-2,316
	16,798	56,983	1,100,000	1,043,017

- (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:

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District	6,025	6,326	6,326	0
Lower Alde (Tidal Pumped) Sub District	5,105	5,360	5,360	0
AHB (Tidal Pumped) Sub District	1,074	1,128	1,128	0
Blyth (Tidal Pumped) Sub District	236	248	248	0
Gravity Catchments Sub District	66,599	69,929	69,929	0
	79,039	82,991	82,991	0

9 MAINTENANCE WORKS

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

NOTE NOTES TO THE ACCOUNTS

- (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 42.5%, AHB 10%, River Blyth 7.5% and the Gravity Areas 5%. Maintenance work undertaken during this year and last year is summarised as follows:

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District	84,768	125,704	111,922	-13,782
Lower Alde (Tidal Pumped) Sub District	126,524	224,619	312,961	88,342
AHB (Tidal Pumped) Sub District	16,192	27,197	21,442	-5,755
Blyth (Tidal Pumped) Sub District	24,370	24,567	28,944	4,377
Gravity Catchments Sub District	46,786	44,407	55,511	11,104
	298,640	446,494	530,780	84,286

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:

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
(ii) Shared Administration Staff Costs	40,203	41,293	42,410	1,117
Shared Establishment Charges	6,093	0	5,002	5,002
Shared ICT Charges	7,111	0	3,148	3,148
Other Shared Administration Charges	6,136	0	5,257	5,257
Other Administration Charges	8,281	19,648	5,600	-14,048
	67,824	60,941	61,417	476
Anglia Farmers Annual Subscription	210	200	0	-200
Leaflet Costs	0	60	0	-60
Insurance Hire Vehicle	0	147	0	-147
Suffolk Coast Forum Contribution	550	0	0	0
WMA Eastern Recruitment Ad	0	283	0	-283
PWLB Loan Fee	0	1,050	0	-1,050
Drainage Write Offs (Gravity)	1,374	0	0	0
Drainage Rate Increases/Decreases	0	7,180	0	-7,180
Drainage Rates Settlement Discount	508	958	0	-958
Other Expenses	2,642	9,879	0	-9,879
Administration Charges	70,466	70,820	61,417	-9,403

- (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:

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District	8,639	8,498	7,376	-1,122
Lower Alde (Tidal Pumped) Sub District	9,212	9,207	7,991	-1,216
AHB (Tidal Pumped) Sub District	2,721	2,833	2,459	-374
Blyth (Tidal Pumped) Sub District	1,500	1,416	1,229	-187
Gravity Catchments Sub District	48,394	48,866	42,362	-6,504
	70,466	70,820	61,417	-9,403

From: 01 April 2017
To: 31 March 2018

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NOTE NOTES TO THE ACCOUNTS

11 COST OF RECHARGEABLE WORKS

	2016/17 Actual (£)	2017/18 Actual (£)	2017/18 Budget (£)	2017/18 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Upper Deben (RUD0002)	0	73,645	0	-73,645
Waldringfield Tidal Defence Reinstatement Work	60,655	0	0	0
Waldringfield Salt Marsh	47,888	0	0	0
Saltmarsh Restoration Fencing at Waldringfield	1,660	0	0	0
	110,204	73,645	0	-73,645
Lower Alde (Tidal Pumped) Sub District:				
Iken Wall	0	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
	0	0	0	0
AHB (Tidal Pumped) Sub District:				
Twin Banks Watercourse (EA)	0	0	0	0
	0	0	0	0
River Blyth (Tidal Pumped) Sub District:				
N/A	0	0	0	0
Gravity Sub District:				
Aldeburgh Town Marshes - Tidal Defence Repairs	545,852	0	0	0
Snape Village Tidal Wall Repair/Clay Deliveries	81,036	0	0	0
EA Tidal Surge REA0002	2,309	0	0	0
EA Integrated Maintenance (RIMES001)	0	79,759	0	-79,759
Falkenham Marshes - Surveys	0	0	0	0
Kirkley Stream Flood Storage RKI0002	18,250	0	0	0
Kirkley Stream Phase 2 Pioneer RKI0003	32,714	0	0	0
Kirkley Stream Attenuation Ponds RKI0004	29,237	0	0	0
Kirkley Brook Pioneer Clearance RKI0005	15,325	0	0	0
Kirkley Ponds RKI0006	38	0	0	0
Kirkley Clearance RKI0007	0	35,555	0	-35,555
Sternfield	9,620	0	0	0
Waveney District Council RWV0001 - Setup	6,469	0	0	0
Waveney District Council RWV0002 - re Christmas Lane, Ipswich	636	0	0	0
Waveney District Council RWV0003 - Hall Road	5,087	0	0	0
Waveney District Council RWV0004 - Bonds Meadow	3,681	0	0	0
Waveney District Council RWV0005 - Coopers Drive	636	0	0	0
Waveney District Council RWV0006 - Blundeston Pond	24,106	0	0	0
Waveney District Council RWV0007 - re Lowestoft Barriers	105,800	63,165	0	-63,165
Waveney District Council RWV0008 - Gunton Meadow	6,398	0	0	0
Waveney District Council RWV0009 - Nesting	0	900	0	-900
Waveney District Council RWV0010 - Watercourse Surveys	0	2,323	0	-2,323
Waveney District Council RWV0011 - Watercourse Surveys	0	1,973	0	-1,973
Waveney District Council RWV0012	0	75	0	-75
Waveney District Council RWV0015	0	6,061	0	-6,061
Waveney District Council RWV0016 - Christmas Lane	0	23,875	0	-23,875
Waveney District Council RWV0017	0	153	0	-153
Waveney District Council RWV0018	0	3,100	0	0
Waveney District Council RWV0019	0	3,550	0	-3,550
Ferry Farm RSKE001	0	400	0	-400
Stutton Estate RST0001	6,392	0	0	0
Suffolk County Council RGC0001 - Gardners Close	31,991	0	0	0
Norfolk Rivers IDB Recharge	3,145	0	0	0
Broads (2006) IDB Recharge	3,462	137,838	0	-137,838
WMA Recharge	47	-250	0	250
	932,230	358,477	0	-358,477
	1,042,433	432,122	0	-432,122

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

NOTE NOTES TO THE ACCOUNTS

12 TANGIBLE FIXED ASSETS

	Estuary Walls	Land and Buildings	Total
Cost			
Opening Balance as at 1-4-2017	0	255,334	255,334
(+) Additions	769,995	0	769,995
(-) Disposals	0	0	0
Closing Balance as at 31-3-2018	769,995	255,334	1,025,329
Depreciation			
Opening Balance as at 1-4-2017	0	95,751	95,751
(+) Depreciation Charge for year	32,558	15,958	48,516
(-) Accumulated depreciation written out on disposal	0	0	0
Closing Balance as at 31-3-2018	32,558	111,709	144,267
Net Book Value at 31-03-2017	0	159,584	159,584
Net Book Value at 31-3-2018	737,437	143,625	881,062

- (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 2018. Such assets have a Net Book Value of zero.
- (ii) It should be noted that only 3 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.

13 CASH AT BANK AND IN HAND

	2016/17	2017/18
Opening Balance as at 1-4-2017 b/fwd	260,889	609,257
(+) Receipts	2,596,507	5,169,172
(-) Payments	-2,248,139	-5,579,893
(=) Closing Balance as at 31-3-2018 c/fwd	609,257	198,536
Balance on Statement as at 31-3-2018	751,842	201,468
(-) Less: Unpresented Payments	-142,585	-3,840
(+) Add: Unpresented Receipts	0	908
(=) Closing Balance as at 31-3-2018 c/fwd	609,257	198,536

14 SHORT TERM INVESTMENTS

Short term Investments as at 31-3-2018 are as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Natwest Treasury Reserve Deposit	500,000	26/10/2017	26/10/2018	0.56%
National Counties Building Society	500,000	02/02/2018	30/04/2018	0.53%
Cumberland Building Society	500,000	15/02/2018	15/05/2018	0.55%
Nottingham Building Society	500,000	15/02/2018	31/05/2018	0.51%
West Bromwich Building Society	500,000	28/02/2018	29/06/2018	0.46%
Principality Building Society	500,000	29/03/2018	29/06/2018	0.54%
	3,000,000			

15 DEBTORS AND PREPAYMENTS

	2016/17	2017/18
Work In Progress:		
Aldeburgh RAL0004	303,428	0
WMA	0	85
Trade Debtors	51,653	77,627

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

NOTE NOTES TO THE ACCOUNTS

Drainage Rates and Special Levies Due	12,366	8,212
H M Revenue and Customs	0	2,069
Amounts owed from/(to) WMA	12,917	70,991
	380,365	158,984

16 CREDITORS AND RECEIPTS IN ADVANCE

	2016/17	2017/18
Trade Creditors	6,373	22,093
H M Revenue and Customs	763	0
Accruals (BAP Work: £1,750, Pump Attendance: £19,975 Costs £5000)	14,625	26,725
Payments received in advance (AOET: Aldeburgh & Snape Village)	355,875	0
Payments received in advance (WFDG: Waldringfield)	19,419	19,419
Payments received in advance (WDC Special Levy)	0	3,034
	397,055	71,271

17 LOANS OUTSTANDING

	2016/17	2017/18
Loans Payable in next 12 months	15,225	82,426
Loans Payable in more than 12 months	175,215	3,060,231
	190,440	3,142,658

One of the Board's predecessors (Lower Alde IDB) took out 4 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. The Interest rates on these loans vary from 4.70% to 5.15%.

In 2017 the Board took out a loan of £3m at a fixed rate of interest of 2.74% repayable over 30 years, to part fund estuary wall reinstatement work in the Alde-Ore Estuary. The estuary walls protect this area of the drainage district.

18 RESERVES

	Development Reserves	General Reserves	Capital Reserves	Total Reserves
Opening Balances as at 1-4-2017	0	204,351	574,744	779,095
Net Surplus/(Deficit) for the year	0	169,123	0	169,123
Transfers to/(from) Reserves	32,077	-201,200	169,123	0
Closing Balances as at 31-3-2018	32,077	172,274	743,867	948,218

- (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 £1,908,000 as at 31 March 2018 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 GRANTS RESERVE

Opening Balances as at 1-4-2017	£82,615.18
Add: Grant Received during the year	£50,000.00
Less: Grant Applied	-£56,179.19
Closing Balances as at 31-3-2018	£76,435.99

20 RELATED PARTY DISCLOSURES

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

NOTE NOTES TO THE ACCOUNTS

- (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
	<u>£5,410</u>

- (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
	<u>£4,200</u>

- (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 2017.
- (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 paid Ben Goose (BJ Goose Digger Hire Ltd) £8,124.00 up to 31/03/18 for plant/labour hire. The Board's Operations Manager is related to Ben Goose.

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2018.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER

From: 01 April 2017 Period: 12
To: 31 March 2018 Year Ending: 31 March 2018

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
SD1: River Deben (Tidal Pumped) Sub District																
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
				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
SD2: Lower Alde (Tidal Pumped) Sub District																
PS01	Butley	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	31,916.88	5,319.48	0.00	0.00	37,236.36	0.00	47,875.02
PS02	Chillesford	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	31,916.88	5,319.48	0.00	0.00	37,236.36	0.00	47,875.02
PS03	Gedgrave	31/03/2012	16	85,111.38	0.00	0.00	0.00	0.00	85,111.38	31,916.88	5,319.48	0.00	0.00	37,236.36	0.00	47,875.02
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
				255,334.14	0.00	0.00	0.00	0.00	255,334.14	95,750.64	15,958.44	0.00	0.00	111,709.08	0.00	143,625.06
SD3: AHB (Tidal Pumped) Sub District																
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
SD4: Blyth (Tidal Pumped) Sub District																
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
Pumping Stations			16	£255,334.14	£0.00	£0.00	£0.00	£0.00	£255,334.14	£95,750.64	£15,958.44	£0.00	£0.00	£111,709.08	£0.00	£143,625.06
Estuary Wall Reinstatement Works: Alde-Ore																
SD01	Aldeburgh Sea Defences	31/03/2018	30	0.00	0.00	769,995.20	0.00	0.00	769,995.20	0.00	0.00	32,558.00	0.00	32,558.00	0.00	737,437.20
Estuary Wall Reinstatement Works				0.00	0.00	769,995.20	0.00	0.00	769,995.20	0.00	0.00	32,558.00	0.00	32,558.00	0.00	737,437.20
Shared Consortium Assn				1	£301.29	£61.71	£0.00	£0.00	£363.00	£301.29	£61.71	£0.00	£0.00	£363.00	£0.00	£0.00
Fixed Assets				£255,635.43	£61.71	£769,995.20	£0.00	£0.00	£1,025,692.34	£96,051.93	£16,020.15	£32,558.00	£0.00	£144,630.08	£0.00	£881,062.26

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
1 Balances brought forward		
General Reserves	89,249	89,249
Grants Reserve	74,413	82,615
Capital Reserves	574,744	689,845
As per Statement of Accounts	738,406	861,709
(-) Fixed Assets, Long Term Liabilities and Loans		
Loans Payable in less than 12 months	-14,516	-15,225
Long Term Liabilities	-190,440	-175,215
Net Book Value of Tangible Fixed Assets	175,542	159,583
	-29,414	-30,857
(=) Adjusted Balances brought forward	767,820	892,566
2 (+) Rates and Special Levies		
Drainage Rates	139,611	276,528
Special Levies issued by the Board	141,141	169,159
As per Statement of Accounts	280,752	445,687
3 (+) All Other Income		
Grants Applied	16,978	56,179
Public Works Loan Taken Out	0	3,000,000
Highland Water Contributions	104,513	118,074
Other Income	122,731	188,353
Income from Rechargeable Works	1,097,683	450,239
As per Statement of Accounts	1,341,905	3,812,846
(+) Grants Applied to Grants Received Conversion		
(-) Grants Applied	-16,978	-56,179
(+) Grants Received	25,000	50,000
	8,022	-6,179
(=) Adjusted Other Income	1,349,927	3,806,666
4 (-) Staff Costs		
Shared Technical Support Staff Costs	147,039	210,367
Shared Administration Staff Costs	40,203	41,293
	187,242	251,660
5 (-) Loan Interest/Capital Repayments		
Loan Interest	9,714	30,342
Capital Repayments	14,516	47,782
As per Statement of Accounts	24,230	78,124
6 (-) All Other Expenditure		
Capital Works	16,798	56,983
Maintenance Works	298,640	446,494
Environment Agency Precept	79,039	82,991
Administration Charges	70,466	70,820
Cost of Rechargeable Works	1,042,432	432,122
As per Statement of Accounts	1,507,375	1,089,409



From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATEd (£)	ACTUAL 2017/18 £
	(-) Loan Interest shown separately	9,714	30,342
	(-) Depreciation charged to Maintenance Works	15,958	48,515
	(-) Staff Costs now recorded in Box 4	187,242	251,660
	(+) Capitalised Additions		
	Land and Buildings	0	769,995
	Plant and Equipment	0	0
		0	769,995
	(=) Adjusted Other Expenditure	1,294,461	1,528,887
7	(=) Balances carried forward		
	General Reserves	89,249	172,274
	Development Reserve	0	32,077
	Grants Reserve	82,615	76,436
	Capital Reserves	689,845	743,867
	As per Statement of Accounts	861,709	1,024,654
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Loans Payable in less than 12 months	-15,225	-82,426
	Long Term Borrowing	-175,215	-3,060,231
	Net Book Value of Tangible Fixed Assets	159,583	881,062
		-30,857	-2,261,595
	(=) Adjusted Balances carried forward	892,566	3,286,249
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	609,257	198,536
	Short term Investments	300,000	3,000,000
	As per Statement of Accounts	909,257	3,198,536
9	Total Fixed Assets and Long Term Assets		
	Land and Buildings (valued at Purchase Cost)	255,334	255,334
	Alde Ore Estuary Walls (valued at Purchase Cost)	0	769,995
	Shared Consortium Assets (valued at Net Book Value)	0	0
	As per Statement of Accounts	255,334	1,025,329
10	Total Borrowings		
	Loans Due (<= 1 Year)	15,225	82,426
	Loans Due (> 1 Year)	175,215	3,060,231
	As per Statement of Accounts	190,440	3,142,658



From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
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7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
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7	Balances carried forward (adjusted)	892,566	3,286,249
	(-) Deduct: Debtors and Prepayments		
	Trade Debtors	51,653	77,627
	Work in Progress	303,428	85
	Drainage Rate Debtors	12,366	8,212
	H M Revenue and Customs	0	2,069
	Amounts owed from/(to) WMA	12,917	70,991
		380,364	158,984
	(+) Add: Creditors and Payments Received in Advance (<= 1 Year)		
	Trade Creditors	6,373	22,093
	H M Revenue and Customs	763	0
	Accruals	14,625	26,725
	Payments received in advance (AOET)	355,875	0
	Payments received in advance (WFDG)	19,419	19,419
	Payments received in advance (Special Levy: Babergh D.C.)	0	3,034
		397,055	71,271
	(=) Box 8	909,257	3,198,536
8	(=) Total Cash and Short Term Investments		
	Cash at Bank and in Hand	609,257	198,536
	Short term Investments	300,000	3,000,000
		909,257	3,198,536

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

07 JUNE 2018

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER



Water Management Alliance
INTERNAL AUDIT REPORT
2017/18

April 2018

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 2017-18. 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 30th March 2018 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 2018*'. Although the new guide does not become mandatory until the 2018/19 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 the finance system's lack of control around issuing of unique reference numbers with only a minor risk arising as a consequence.

2. Overall Conclusion

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. There has been significant improvement in the controls since last year which has been noted. 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.
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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

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>1. Bank Reconciliation</p> <p>Observation</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.</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>There were some occasions where there was no reconciliation contained within the folder. This was the result of a printing failure. The Sage 200 system only allows the printing process to be undertaken once and if the printer fails the results cannot be reproduced and are effectively 'lost'.</p> <p>Consequence</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 due to printer failure.</p> <p>Recommendation</p> <ol style="list-style-type: none"> 1. Agree to save reconciliation reports to a pdf, so if a printer failure occurs the reports can be retrieved. This could aid with moving towards paperless reconciliations, reducing printing costs and storage space. 	Low	<p>Agreed.</p> <p>A pdf copy of the reconciliations will be saved to an electronic folder.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2. Financial Regulations</p> <p>Observation</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>Consequence</p> <p>1) 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>Recommendation</p> <p>1) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>	<p>1) Low</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>

<p>Internal Audit Services</p>	<p>Borough Council of King's Lynn & West Norfolk</p> 
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WATER MANAGEMENT ALLIANCE

**INTERNAL AUDIT
TERMS OF REFERENCE
2017-18**

1. INTRODUCTION

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2017-18.

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 & Cuckmere Water Level Management Board

As such, this work will enable the auditor to complete the Annual Governance and Accountability 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 in Internal Drainage Boards in England – A Practitioners Guide (Rev March 2018)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2018 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 2017-18 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

- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance and Accountability Return for 2017-18.

4. WORK PLAN

4.1 The audit will be undertaken by
Miss Kathy Woodward,
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 2016-17.	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

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

FRS102 as at 31 March 2018 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2018 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the report on the disclosure to any third party apply equally to this Results Schedule.

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Kings Lynn (WMA)
Terms of Engagement Signed	9 January 2018



Robert Bilton FFA
For and on behalf of Hymans Robertson LLP
6 April 2018

Section 1 - Data

Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	17	562	48
Deferred Pensioners	2	21	54
Pensioners	2	21	66

Deferred pensioners include undecided leavers and frozen refunds. Salaries are actual, not full-time equivalent.

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2017 to 31 March 2018	£951,000

LGPS early retirements

New Early Retirements 1 April 2017 to 31 March 2018	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2017 to 31 March 2018	Number	Recharged Accrued Pension (£)	Total Actual Recharged Pension (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Investment returns

The return on the Fund in market value terms for the period to 31 March 2018 is estimated based on actual Fund returns as provided by the Administering Authority and index returns where necessary. Details are given below:

Actual Returns from 1 April 2017 to 31 December 2017	6.1%
Total Returns from 1 April 2017 to 31 March 2018	3.0%

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

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2018.

Period Ended	31 Mar 2018	31 Mar 2017
Equities	55%	62%
Bonds	31%	25%
Property	12%	10%
Cash	2%	3%

I estimate the bid value of the Fund's assets as at 31 March 2018 to be £3,127,000,000 based on information provided by the Administering Authority and allowing for index returns where necessary.

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2018	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2018	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2018 pension increase.

Bulk transfers

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

Section 2 - Assumptions

Financial assumptions

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

Period Ended	31 Mar 2018 % p.a.	31 Mar 2017 % p.a.
Pension Increase Rate	2.3%	2.4%
Salary Increase Rate	2.6%	2.7%
Discount Rate	2.7%	2.7%

Mortality

As discussed in the accompanying report, life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a.. The average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	22.1 years	24.4 years
Future Pensioners*	24.1 years	26.4 years

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

Historic mortality

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

Period Ended	Prospective Pensioners	Pensioners
31 March 2017	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..

Please note that the mortality assumptions used to value the Obligations in the Employer's Closing Position are identical to those used to value the Obligations in the Employer's Opening Position.

Commutation

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2008 service and 75% of the maximum tax-free cash for post-April 2008 service.

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2018

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,312		2,312
Present value of funded liabilities		4,139	(4,139)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2017	2,312	4,139	(1,827)
Service cost			
Current service cost*		359	(359)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	359	(359)
Net interest			
Interest income on plan assets	66		66
Interest cost on defined benefit obligation		117	(117)
Impact of asset ceiling on net interest	-	-	-
Total net interest	66	117	(51)
Total defined benefit cost recognised in Profit or (Loss)	66	476	(410)
Cashflows			
Plan participants' contributions	79	79	-
Employer contributions	204		204
Contributions in respect of unfunded benefits	-		-
Benefits paid	(26)	(26)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	2,635	4,668	(2,033)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(117)	117
Other experience		-	-
Return on assets excluding amounts included in net interest	8		8
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	8	(117)	125
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2018	2,643	4,551	(1,908)

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

** For unfunded liabilities as at 31 March 2018, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

Information about the Defined Benefit Obligation

	Liability split £(000) as at 31 March 2018	Liability split (%) as at 31 March 2018	Weighted Average Duration
Active members	3,502	77.0%	26.7
Deferred members	568	12.5%	22.3
Pensioner members	481	10.6%	12.9
Total	4,551	100.0%	23.8

Please note that the above figures are for the funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the date of the most recent actuarial valuation of the Employer.

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2017

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	1,869		1,869
Present value of liabilities		2,948	(2,948)
Opening Position as at 31 March 2016	1,869	2,948	(1,079)
Service cost			
Current service cost*		180	(180)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	180	(180)
Net interest			
Interest income on plan assets	71		71
Interest cost on defined benefit obligation		110	(110)
Impact of asset ceiling on net interest	-	-	-
Total net interest	71	110	(39)
Total defined benefit cost recognised in Profit or (Loss)	71	290	(219)
Cashflows			
Plan participant's contributions	62	62	-
Employer contributions	152		152
Contributions in respect of unfunded benefits	-		-
Benefits paid	(24)	(24)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	2,130	3,276	(1,146)
Remeasurements			
Changes in demographic assumptions		(18)	18
Changes in financial assumptions		821	(821)
Other experience		60	(60)
Return on assets excluding amounts included in net interest	182		182
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	182	863	(681)
Fair value of plan assets	2,312		2,312
Present value of funded liabilities		4,139	(4,139)
Present value of unfunded liabilities		-	-
Closing position as at 31 March 2017	2,312	4,139	(1,827)

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

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

Section 4 - Projected defined benefit cost for the period to 31 March 2019

Analysis of projected amount to be charged to operating profit for the period to 31 March 2019

Period Ended 31 March 2019	Assets	Obligations	Net (liability)/asset	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		346	(346)	(36.4%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	346	(346)	(36.4%)
Interest income on plan assets	75		75	7.9%
Interest cost on defined benefit obligation		128	(128)	(13.5%)
Total Net Interest Cost	75	128	(53)	(5.6%)
Total Included in Profit and Loss	75	474	(399)	(42.0%)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £951,000.

The contributions paid by the Employer are set by the Fund Actuary at each triennial actuarial valuation (the most recent being as at 31 March 2016), or at any other time as instructed to do so by the Administering Authority. The contributions payable over the period to 31 March 2020 are set out in the Rate and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer, please refer to the 2016 actuarial valuation report.

I estimate the Employer's contributions for the period to 31 March 2019 will be approximately £209,000.

Notes:

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuance of the Employer's participation in the Fund;
- any changes to accounting practices;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

The monetary amount of the projected service cost for the period to 31 March 2019 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

FRS102 does not require disclosure of the sensitivity of the results to the methods and assumptions used. However, it is recommended best practice that this information is included and we have therefore shown these in the report.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

Change in assumptions at 31 March 2018:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	14%	620
0.5% increase in the Salary Increase Rate	4%	160
0.5% increase in the Pension Increase Rate	10%	448

Notes:

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme liabilities as at 31 March 2018 on varying bases. The approach taken is consistent with that adopted to derive the FRS102 figures provided in this report.

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, we estimate that a one year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).

Please note the above figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

For further details on the method and assumptions used please refer to the accompanying report 'Actuarial Valuation as at 31 March 2018 for Accounting Purposes'.

The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.



Annual Report for the year ended

31 March 2018

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

No later than 31 August 2018 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via floodreports@defra.gsi.gov.uk
- 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
- 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 2018- 19

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 2018-19 (forecast)	
Name of local authority	2018-19 forecast £
1. BABERGH DISTRICT COUNCIL	1,678
2. IPSWICH BOROUGH COUNCIL	35,549
3. MID SUFFOLK DISTRICT COUNCIL	37,690
4. SUFFOLK COASTAL DISTRICT COUNCIL	106,673
5. WAVENEY DISTRICT COUNCIL	3,034
Total	184,624

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2018

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 2018 £
INCOME		
1. Drainage Rates		276,528
2. Special Levies		169,159
3. Higher Land Water Contributions from the Environment Agency		118,074
4. Contributions received from developers/other beneficiaries		32,077
5. Government Grants (includes capital grants from EA and levy contributions)		56,179
6. PSCAs from EA and other RMAs		231,228
7. Loans		3,000,000
8. Rechargeable Works		219,011
9. Interest and Investment Income		6,651
10. Rents and Acknowledgements		0
11. Other Income		149,625
Total income		4,258,532
EXPENDITURE		
12. New Works and Improvement Works		56,983
13. Total precept to the Environment Agency		82,991
14. Watercourse maintenance		179,715
15. Pumping Stations, Sluices and Water level control structures		231,937
16. Administration		70,820
17. PSCAs		220,489
18. Rechargeable Works		211,633
19. Finance Charges		30,342
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		4,500
22. Other Expenditure		0
Total expenditure		1,089,410

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		3,169,122
24. Developers Funds income not applied in year		32,077
25. Grant income not applied in year		76,436

Notes:

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

Section B –IDB Reporting

Policy Delivery Statement

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

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

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

Biodiversity

Please indicate whether your Board has a Biodiversity Action PlanYes No

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

https://www.wlma.org.uk/uploads/ESIDB_BAP_April_2018.pdfYes No

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

2017/18

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

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

26/01/2018

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

SSSI water level management plans

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

If so, which ones:

Fox Fritillary Meadow

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

2.4 ha

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

2.4 ha

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

Access to environmental expertise

Does your IDB have access to environmental expertise? If so please tick all those options below through which environmental expertise is regularly provided to your IDB:

- Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)
- Co-opted members
- Directly employed staff
- Contracted persons or consultants
- Environmental Partners/NGOs
- Other (please describe)

Asset Management

What system/database does your Board use to manage the assets it is responsible for?

- ADIS
- Paper Records
- Other Electronic System Bespoke Microsoft Access Database and GIS.

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

What is the cumulative total of identified watercourse (in km) that the Board periodically maintains?

How many pumping stations does the Board operate?

What is the cumulative design capacity of the Board's pumping station(s) (enter zero if no stations are operated)?

Health and Safety

Does the Board have a current Health and Safety policy in place? Yes No

Does the Board have a responsible officer for Health and Safety? Yes No

Have there been any reportable incidents in the past year? Yes No

If so, please summarise in the box below:

Guidance and Best Practice

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

Has your IDB provided training for board members in the last year in the any of the following areas?

- Governance
- Finance
- Environment
- Health, safety and welfare
- Communications and engagement
- Other (please describe)

Is your Board's website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPS, etc) Yes No

Has your IDB adopted computerised accounting and rating systems?..... Yes No

Has your board published all minutes of meetings on the website?..... Yes No

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement? Yes No

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied? Yes No

Has your Board adopted the following governance documents?

Standing Orders Yes No

Have the Standing Orders been approved by Ministers..... Yes No

Byelaws Yes No

If you have Byelaws, have you adopted the latest model byelaws published in 2012..... Yes No

Have the Byelaws been approved by Ministers..... Yes No

Code of Conduct for Board Members Yes No

Financial Regulations.....Yes No
 Register of Member's Interests.....Yes No
 Anti-fraud and corruption policy..... Yes No

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	23
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.	11
Mean average number of elected members in attendance at each board meeting over the last financial year.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	6

Have you held elections within the last three years?.....Yes No N/A
 Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?..... Yes No N/A

Complaints procedure

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

Number of complaints received in the financial year?	Nil
Number of complaints outstanding in the financial year?	Nil
Number of complaints referred to the Local Government Ombudsman?	Nil
Number of complaints upheld by the Local Government Ombudsman?	N/A

Public Engagement

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

Press releases
 Newsletters
 Web site including Facebook and Twitter
 Meetings
 Shows/events (including open days/inspections)
 Consultations
 Notices

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

1.8%

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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

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

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

Section C – Declaration

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

29 August 2018

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk

BOARD MEMBERSHIP AS AT 31 MARCH 2018

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Cooke P N R	3	2	67	pnrcooke@btconnect.com
Foskett J **	3	2	67	james@jamesfoskettfarms.co.uk
Garrod N	3	2	67	npgarrod@yahoo.co.uk
Greenwell Sir Edward	3	3	100	edwardgreenwell@gedgrave.co.uk
Hall A R	3	1	33	andrewhall@btinternet.com
Loyd C A	3	2	67	charles.loyd@struttandparker.co.uk
Mann C J	3	1	33	mannfarms@btinternet.com
Mann R W	3	2	67	richard@mannpotatoes.com
Paul M A	3	2	67	michael@kirtonestate.co.uk
Pipe R J *	3	3	100	puffa@awmfarms.co.uk
Rowlands A J	3	2	67	Adam.rowlands@rspb.org.uk
APPOINTED MEMBERS				
Ipswich BC				
Hall B (wef Oct 17)	2	0	0	bob.hall@councillors.ipswich.gov.uk
Holmes O (wef Oct 17)	2	1	50	oliver.holmes@councillors.ipswich.gov.uk
Smart P (wef Oct 17)	2	1	50	phil.smart@councillors.ipswich.gov.uk
Mid Suffolk DC				
Caston J	3	2	67	james.caston@midsuffolk.gov.uk
Welham K (wef June 17)	3	3	100	keith.welham@midsuffolk.gov.uk
Suffolk Coastal DC				
Block C (Mrs)	3	1	33	christine.block@suffolkcoastal.gov.uk
Hedgley C	3	1	33	colin.hedgley@suffolkcoastal.gov.uk
Marson J (Mrs)	3	3	100	jane.marson@gmail.com
Smith A (wef June 17)	3	2	67	andy.smith@suffolkcoastal.gov.uk
Waveney DC				
Allen Sue (Mrs)	3	1	33	sue.allen@waveney.gov.uk
Rivett C (wef June 17)	3	0	0	craig.rivett@waveney.gov.uk

* Chairman

** Vice-Chairman

Elected Members Average

attendance = 67%

Appointed Members Average

attendance = 50%

