



**East Suffolk**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2020**

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

**From:** 01 April 2019  
**To:** 31 March 2020

**Period:** 12  
**Year Ending:** 31 March 2020

<b>NOTE ACCOUNTING POLICIES</b>
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**1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE**

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 and 2 of the Guidance published by the Association of Drainage Authorities in 2020. 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

**From:** 01 April 2019  
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<b>NOTE    ACCOUNTING POLICIES</b>
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#### **4       STOCKS AND WORK IN PROGRESS**

Stocks and work in progress are valued at the lower of cost or net realisable value.

#### **5       GOVERNMENT GRANTS AND SUBSIDIES**

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis. This is adjusted on the AGAR in accordance with proper practices as per the Practitioners Guide 2020, on a cash receipt 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 6 sub districts and each one has its own General Reserve, Capital Reserve and Development Reserve:

- (i) **General Reserves**  
The Association of Drainage Authorities guidance recommends that the General Reserve held by the Board is maintained at between 3 and 12 months Net Revenue Expenditure (NRE). The smaller the authority the closer the figure should be to 12 months NRE. In practice, any authority with a NRE of £200,000 should plan on 3 months equivalent General Reserve. 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.
- (iii) **Development Reserves**  
Development contributions and commuted sums that have been collected net of the expenditure incurred in collecting this income are usually held in a Development Reserve, and can be used to part fund future capital improvement work and any additional maintenance liabilities that the Board may agree to take on arising from such developments.

From: 01 April 2019  
To: 31 March 2020

Period: 12  
Year Ending: 31 March 2020

NOTE	INCOME AND EXPENDITURE ACCOUNT	ACTUAL 2018/19 £	ACTUAL 2019/20 £	BUDGET 2019/20 £	VARIANCE £
<b><u>INCOME</u></b>					
1	Drainage Rates	267,213	276,312	276,312	0
2	Special Levies issued by the Board	184,624	191,603	191,603	0
3	Grants Applied	30,602	750	0	750
4	Highland Water Contributions	94,919	78,629	76,910	1,719
5	Income from Rechargeable Works	432,395	599,891	0	599,891
6	Other Income	310,214	216,306	453,236	-236,930
<b>Total Income</b>		<b>£1,319,966</b>	<b>£1,363,491</b>	<b>£998,061</b>	<b>£365,429</b>
<b><u>EXPENDITURE</u></b>					
7	Capital Works	29,798	750	0	-750
8	Environment Agency Precept	86,310	88,900	90,626	1,726
9	Maintenance Works	592,317	579,352	734,273	154,921
10	Administration Charges	132,819	137,341	161,832	24,491
11	Cost of Rechargeable Works	423,587	546,675	0	-546,675
12	Development Expenditure	12,062	3,000	0	-3,000
<b>Total Expenditure</b>		<b>£1,276,893</b>	<b>£1,356,018</b>	<b>£986,731</b>	<b>-£369,287</b>
Profit/(Loss) on disposal of Fixed Assets		0	0	0	0
<b>Net Surplus/(Deficit) for the Year</b>		<b>£43,073</b>	<b>£7,473</b>	<b>£11,330</b>	<b>-£3,857</b>

From: 01 April 2019  
To: 31 March 2020

Period: 12  
Year Ending: 31 March 2020

NOTE BALANCE SHEET AS AT 31-3-2020		2018/19 £	MOVEMENT £	2019/20 £
13	<b>Fixed Assets</b>			
	Land and Buildings	127,667	-20,461	107,205
	Estuary Walls	620,978	-68,292	552,686
	Shared Consortium Assets	0	0	0
		<b>748,645</b>	<b>-88,754</b>	<b>659,891</b>
	<b>Current Assets</b>			
14	Cash at Bank and in Hand	419,567	-247,327	172,240
15	Short term Investments	3,000,000	250,000	3,250,000
16	Debtors and Prepayments	200,021	-40,052	159,969
		<b>3,619,588</b>	<b>-37,379</b>	<b>3,582,209</b>
	<b>Current Liabilities</b>			
17	Creditors and Receipts in Advance	260,126	-47,816	212,310
18	Loans Repayable within the next 12 months	85,039	2,702	87,741
		<b>345,165</b>	<b>-45,114</b>	<b>300,051</b>
	<b>Net Current Assets</b>	<b>3,274,422</b>	<b>7,735</b>	<b>3,282,158</b>
	<b>Less Long Term Liabilities</b>			
18	Long Term Borrowing	2,975,192	-87,741	2,887,451
		<b>2,975,192</b>	<b>-87,741</b>	<b>2,887,451</b>
	<b>Net Assets</b>	<b>£1,047,875</b>	<b>£6,723</b>	<b>£1,054,598</b>
	<b>Reserves</b>			
19	General Reserves	106,122	17,777	123,899
20	Grants Reserve	56,584	-750	55,834
19	Development Reserve	77,645	0	77,645
19	Capital Reserves	807,525	-10,304	797,220
		<b>1,047,875</b>	<b>6,723</b>	<b>1,054,598</b>
	<b>Reserves</b>	<b>£1,047,875</b>	<b>£6,723</b>	<b>£1,054,598</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

From: 01 April 2019  
To: 31 March 2020

Period: 12  
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INCOME AND EXPENDITURE ACCOUNT	<u>RIVER DEBEN (PUMPED)</u>		<u>LOWER ALDE (PUMPED)</u>		<u>AHB (PUMPED)</u>		<u>BLYTH (PUMPED)</u>		BUDGET	<u>GRAVITY</u>		<u>ALDE (TIDAL GRAVITY)</u>		BUDGET	TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		BUDGET	ACTUAL	BUDGET	ACTUAL		
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
<b>INCOME</b>															
Drainage Rates	34,114	34,114	169,330	169,330	11,309	11,309	9,192	9,192	25,452	25,452		26,915	26,915	276,312	276,312
Special Levies issued by the Board	30,488	30,488	27,082	27,082	0	0	148	148	112,621	112,621		21,264	21,264	191,603	191,603
Grants Applied	0	750	0	0	0	0	0	0	0	0		0	0	0	750
Highland Water Contributions	23,107	23,624	33,250	33,993	454	464	8,677	8,871	10,910	11,154		512	523	76,910	78,629
Income from Rechargeable Works	0	9,412	0	0	0	0	0	0	0	590,480		0	0	0	599,891
Surface Water Development Contributions	0	0	0	0	0	0	0	0	0	0		0	0	0	0
Other Income	148,632	73,703	175,125	90,417	35,324	20,424	26,493	15,682	67,662	16,046		0	34	453,236	216,306
<b>Total Income</b>	<b>£236,341</b>	<b>£172,090</b>	<b>£404,787</b>	<b>£320,822</b>	<b>£47,087</b>	<b>£32,197</b>	<b>£44,510</b>	<b>£33,893</b>	<b>£216,645</b>	<b>£755,753</b>		<b>£48,691</b>	<b>£48,736</b>	<b>£998,061</b>	<b>£1,363,491</b>
<b>EXPENDITURE</b>															
Capital Works	0	750	0	0	0	0	0	0	0	0		0	0	0	750
Environment Agency Precept	6,909	6,777	6,073	5,957	1,013	994	270	265	74,078	72,667		2,283	2,240	90,626	88,900
Maintenance Works	182,212	133,033	369,258	286,951	42,778	55,193	43,663	31,711	53,252	17,986		43,110	54,479	734,273	579,352
Administration Charges	19,420	16,481	32,366	27,468	6,473	5,494	3,237	2,747	97,099	82,403		3,237	2,748	161,832	137,341
Development Expenditure	0	0	0	0	0	0	0	0	0	3,000		0	0	0	3,000
Cost of Rechargeable Works	0	-15,245	0	0	0	0	0	0	0	561,920		0	0	0	546,675
<b>Total Expenditure</b>	<b>£208,541</b>	<b>£141,796</b>	<b>£407,697</b>	<b>£320,376</b>	<b>£50,264</b>	<b>£61,681</b>	<b>£47,170</b>	<b>£34,723</b>	<b>£224,429</b>	<b>£737,976</b>		<b>£48,630</b>	<b>£59,466</b>	<b>£986,731</b>	<b>£1,356,018</b>
Profit/(Loss) on disposal of Fixed Assets	0	0	0	0	0	0	0	0	0	0		0	0	0	0
<b>Net Surplus/(Deficit) for the Year</b>	<b>£27,801</b>	<b>£30,294</b>	<b>-£2,910</b>	<b>£446</b>	<b>-£3,177</b>	<b>-£29,484</b>	<b>-£2,660</b>	<b>-£830</b>	<b>-£7,784</b>	<b>£17,777</b>		<b>£61</b>	<b>-£10,730</b>	<b>£11,330</b>	<b>£7,473</b>

From: 01 April 2019  
To: 31 March 2020

Period: 12  
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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>		BUDGET	<u>GRAVITY</u>		<u>ALDE (TIDAL GRAVITY)</u>		TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL		BUDGET	ACTUAL	BUDGET	ACTUAL	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£

#### GENERAL RESERVES

Opening Balances as 1-4-2019	114,719	114,719	42,470	19,833	12,104	14,156	8,749	8,749	-5,768	-51,336	0	0	172,274	106,122
Net Surplus/(Deficit) for the Year	27,801	30,294	-2,910	446	-3,177	-29,484	-2,660	-830	-7,784	17,777	61	-10,730	11,330	7,473
Transfers (to)/from Development Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prior Year Adjustment 2018-19 (Note 19)	0	0	0	0	0	0	0	0	0	45,568	0	0	0	45,568
Transfer (to)/From SD to SD Reserves (note 19)	0	-10,730	0	0	0	0	0	0	0	0	0	10,730	0	0
Transfers (to)/from Capital Reserve	-27,801	-19,564	2,910	-446	3,177	29,484	2,660	830	7,784	0	-61	0	-11,331	10,304

<b>Closing Balances as at 31-3-2020</b>	<b>£114,719</b>	<b>£114,719</b>	<b>£42,470</b>	<b>£19,833</b>	<b>£12,104</b>	<b>£14,156</b>	<b>£8,749</b>	<b>£8,749</b>	<b>-£5,768</b>	<b>£12,009</b>	<b>£0</b>	<b>£0</b>	<b>£172,274</b>	<b>£169,467</b>
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#### CAPITAL RESERVES

Opening Balances as at 1-4-2019	252,419	228,969	336,401	308,655	57,684	44,085	41,354	45,225	154,523	179,475	-80	1,115	842,301	807,525
Transfers (to)/from General Reserve	27,801	19,564	-2,910	446	-3,177	-29,484	-2,660	-830	-7,784	0	61	0	11,331	-10,304
Prior Year Adjustment 2018-19 (Note 19)	0	0	0	0	0	0	0	0	0	-45,568			0	-45,568

<b>Closing Balances as at 31-3-2020</b>	<b>£280,220</b>	<b>£248,533</b>	<b>£333,491</b>	<b>£309,101</b>	<b>£54,507</b>	<b>£14,601</b>	<b>£38,694</b>	<b>£44,395</b>	<b>£146,739</b>	<b>£133,907</b>	<b>-£19</b>	<b>£1,115</b>	<b>£853,632</b>	<b>£751,652</b>
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#### DEVELOPMENT RESERVES

Opening Balances as at 1-4-2019	0	0	0	0	0	0	0	0	0	77,645	0	0	0	77,645
Transfers (to)/from General Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0

<b>Closing Balances as at 31-3-2020</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£77,645</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£77,645</b>
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From: 01 April 2019  
To: 31 March 2020

Period: 12  
Year Ending: 31 March 2020

OUR ID	NAME	ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2019/20	VARIANCE
<b><u>DRAINS MAINTENANCE</u></b>					
<b><u>SD1: River Deben (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN179P0101/4/5</a>	King's Fleet	17,868	0	1,500	1,500
<a href="#">DRN179P0102</a>	Laurel Farm Delph	0	0	500	500
<a href="#">DRN179P0103</a>	Gulpher	5,926	0	1,000	1,000
<a href="#">DRN179P0201</a>	Falkenham Delph	1,265	0	2,750	2,750
<a href="#">DRN179P0204</a>	Falkenham Marsh Drain	3,735	0	0	0
<a href="#">DRN179P0202</a>	Kirton Drain	0	0	0	0
<a href="#">DRN179P0205</a>	King's Fleet Weir Drain	0	0	0	0
<a href="#">DRN178P0301/3</a>	Ramsholt Marsh	0	18,357	0	-18,357
<a href="#">DRN178P0101/4</a>	Queen's Fleet	0	2,108	5,850	3,743
<a href="#">DRN178P0201</a>	Bawdsey Marsh	0	2,108	0	-2,108
Contingency	Spraying	0	0	2,000	2,000
		<b>£28,794</b>	<b>£22,572</b>	<b>£13,600</b>	<b>-£8,972</b>
<b><u>SD2: Lower Alde (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN172P0101</a>	Iken Marsh Drain	9,225	0	2,500	2,500
<a href="#">DRN171P0101</a>	Ferry Farm Drain	0	0	0	0
<a href="#">DRN171P0201</a>	Sudbourne Delph	5,890	0	4,860	4,860
<a href="#">DRN171P0202</a>	Church Farm Drain	5,890	0	2,300	2,300
<a href="#">DRN171P0201</a>	Oxx Lead Drain	0	0	0	0
<a href="#">DRN170P0101</a>	Gedgrave Drain (North)	4,125	0	2,500	2,500
<a href="#">DRN170P0201</a>	Gedgrave Drain (South)	4,125	0	0	0
<a href="#">DRN168P0101</a>	Chillesford Drain	3,275	0	2,000	2,000
<a href="#">DRN167P0101</a>	Butley Marsh Drain	0	0	0	0
<a href="#">DRN167P0102</a>	Stonebridge Drain	0	0	0	0
<a href="#">DRN167P0103</a>	Capel Drain	0	0	0	0
<a href="#">DRN176P0101</a>	Colony Marsh Drain	0	0	2,500	2,500
Contingency	Various	0	0	2,500	2,500
		<b>£32,530</b>	<b>£0</b>	<b>£19,160</b>	<b>£19,160</b>
<b><u>SD3: AHB (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN176P0101</a>	Holton Drain, Blyth	0	0	0	0
<a href="#">DRN177P0101</a>	Alderton & Hollesley 1	0	16,250	1,485	-14,765
<a href="#">DRN177P0201</a>	Alderton & Hollesley 2	0	3,126	1,485	-1,641
<a href="#">DRN177P0202</a>	Alderton & Hollesley 3	0	1,164	990	-174
<a href="#">DRN177P0301</a>	Alderton & Hollesley	0	6,288	0	-6,288
<a href="#">DRN177P0302</a>	Alderton & Hollesley	0	2,788	0	-2,788
<a href="#">DRN177P0303</a>	Alderton & Hollesley	0	1,029	0	-1,029
		<b>£0</b>	<b>£30,645</b>	<b>£3,960</b>	<b>-£26,685</b>
<b><u>SD4: Blyth (Tidal Pumped) Sub District</u></b>					
<a href="#">DRN160P0101</a>	Un-Named	0	4,572	1,100	-3,472
<a href="#">DRN160P0102</a>	Reyden	0	0	2,200	2,200
		<b>£0</b>	<b>£4,572</b>	<b>£3,300</b>	<b>-£1,272</b>
<b><u>SD5: Gravity Sub District</u></b>					
<a href="#">DRN162G0101</a>	Blyth, Henham Park	0	0	0	0
<a href="#">DRN164G0101</a>	Thorpeness 100	0	0	2,340	2,340
	Bologney River (if enmained)	0	0	0	0
<a href="#">DRN182G0101/7</a>	Shottisham River, Lower Deben	0	0	0	0
<a href="#">DRN180G0101/3</a>	Ramsholt Dock Drain, Lower Deben	0	709	2,160	1,451
	Ringfence for Lower Deben at Ufford	0	0	0	0
	Middle Deben Drain	0	0	0	0
<a href="#">DRN163G0101</a>	Eastbridge Drain, Minsmere	0	100	1,500	1,400
<a href="#">DRN163G0301</a>	Theberton, Minsmere	0	0	2,500	2,500



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OUR ID	NAME	ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2019/20	VARIANCE
<a href="#">DRN163G0401</a>	Yew Tree Farm	0	0	0	0
<a href="#">DRN163G0203</a>	Leiston 3, Minsmere	0	0	0	0
<a href="#">DRN163G0201</a>	Leiston 1, Minsmere	0	0	2,500	2,500
<a href="#">DRN163G0202</a>	Leiston 2, Minsmere	0	0	1,100	1,100
<a href="#">DRN161G0101</a>	Holton Drain, Blyth	0	0	864	864
<a href="#">DRN163G0501</a>	Darsham Station	0	0	0	0
<a href="#">DRN175G0201</a>	Sternfield Drain, FRAT	0	0	0	0
<a href="#">DRN175G0401</a>	Upper Alde (Rendham)	0	0	1,170	1,170
<a href="#">DRN175G0501</a>	Bruisyard Hall Drain, Upper Alde	0	0	810	810
<a href="#">DRN175G0301</a>	Blackstock Drain, Upper Alde	0	0	810	810
<a href="#">DRN183G0101/3</a>	River Fynn, Lower Deben	0	0	3,024	3,024
<a href="#">DRN184G0801/3</a>	Framsden Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0701</a>	Horsefen Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0601</a>	Moneweden Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0501</a>	Rendlesham Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0101/5</a>	Byng Brook, Upper Deben	0	0	4,100	4,100
<a href="#">DRN184G0201</a>	Eyke Marsh Drain, Upper Deben	0	0	1,215	1,215
<a href="#">DRN184G0301/3</a>	Loudham Drain, Upper Deben	0	0	0	0
<a href="#">DRN184G0401</a>	Ashe Abbey Drain, Upper Deben	0	0	0	0
<a href="#">DRN190G0101</a>	Wetherden Stream Catchment, River Gipping	3,067	0	500	500
<a href="#">DRN191G0101/3</a>	Gipping Stream, River Gipping	0	0	0	0
<a href="#">DRN186G1001</a>	Rattlesden River Catchment	1,878	1,077	0	-1,077
<a href="#">DRN189G0101</a>	Rattlesden River Catchment	0	0	450	450
<a href="#">DRN189G0102/3</a>	Rattlesden River Catchment	3,528	0	900	900
<a href="#">DRN186G0901/2</a>	Creetings Watercourse	841	0	900	900
<a href="#">DRN186G0801/6</a>	Badley Stream, River Gipping	3,786	1,292	1,800	508
<a href="#">DRN186G0701/4</a>	Jack's Green Watercourse	1,280	810	500	-310
<a href="#">DRN186G0601/5</a>	Coddenham Stream, River Gipping	1,242	862	900	38
<a href="#">DRN186G0301/4</a>	Claydon Marsh Drain, River Gipping	788	0	500	500
<a href="#">DRN186G0201/3</a>	Claydon Hill Drain, River Gipping	1,514	0	900	900
<a href="#">DRN186G0101</a>	Bramford Marsh Drain, River Gipping	505	0	500	500
<a href="#">DRN186G0401</a>	Barham Marsh Drain, River Gipping	1,550	0	500	500
<a href="#">DRN188G0101/5</a>	River Jordan, River Gipping	1,801	0	900	900
<a href="#">DRN186G0501</a>	Gallows Hill Drain, River Gipping	2,449	862	500	-362
		<b>£24,230</b>	<b>£5,712</b>	<b>£33,843</b>	<b>£28,131</b>
<b>SD6: Alde (Tidal Gravity) Sub District</b>					
<a href="#">DRN169G0101</a>	Butley Mill River, Lower Alde	0	14,295	2,925	-11,370
<a href="#">DRN165G0102</a>	Boyton Marsh Drain, Lower Alde	0	0	0	0
<a href="#">DRN165G0101</a>	Boyton Marsh Delph, Lower Alde	0	0	0	0
<a href="#">DRN175G0101</a>	The Canal, (Benhall)	0	0	0	0
		<b>£0</b>	<b>£14,295</b>	<b>£2,925</b>	<b>-£11,370</b>
<b>DRAINS MAINTENANCE</b>		<b>£85,554</b>	<b>£77,795</b>	<b>£76,788</b>	<b>-£1,007</b>

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OUR ID	NAME	ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2019/20	VARIANCE
<b><u>PUMPING STATION MAINTENANCE</u></b>					
<b><u>SD1: River Deben (Tidal Pumped) Sub District</u></b>					
<a href="#">PMP178P001</a>	Bawdsey Pumping Station				
	Power	2,688	4,307	6,000	1,693
	Repairs and Maintenance	1,561	3,055	4,000	945
	Superintendence	1,000	1,000	1,000	0
	Telemetry	112	83	250	167
		5,360	8,445	11,250	2,805
<a href="#">PMP179P001</a>	King's Fleet Pumping Station				
	Power	5,508	-1,733	6,500	8,233
	Repairs and Maintenance	2,123	1,425	4,000	2,575
	Superintendence (Gratis)	0	0	0	0
	Telemetry	112	83	250	167
		7,743	-226	10,750	10,976
<a href="#">PMP179P002</a>	Falkenham Pumping Station				
	Power	3,365	2,756	5,500	2,744
	Repairs and Maintenance	1,931	12,488	4,000	-8,488
	Superintendence	1,000	1,000	1,000	0
	Telemetry	112	83	250	167
		6,407	16,326	10,750	-5,576
		<b>£19,510</b>	<b>£24,545</b>	<b>£32,750</b>	<b>£8,205</b>
<b><u>SD2: Lower Alde (Tidal Pumped) Sub District</u></b>					
<a href="#">PMP167P001</a>	Butley Pumping Station				
	Power	3,605	4,043	5,500	1,457
	Repairs and Maintenance	2,032	1,194	4,000	2,806
	Superintendence	1,000	1,000	1,050	50
	Depreciation	5,319	6,820	6,820	0
	Telemetry	112	83	250	167
		12,069	13,140	17,620	4,480
<a href="#">PMP168P001</a>	Chillesford Pumping Station				
	Power	5,259	5,087	3,000	-2,087
	Repairs and Maintenance	1,746	1,178	4,000	2,822
	Superintendence	1,150	1,150	1,050	-100
	Depreciation	5,319	6,820	6,820	0
	Telemetry	112	83	250	167
		13,586	14,318	15,120	802
<a href="#">PMP170P001</a>	Gedgrave Pumping Station				
	Power	1,426	3,508	1,800	-1,708
	Repairs and Maintenance	10,018	9,152	4,000	-5,152
	Superintendence	1,050	1,050	1,050	0
	Depreciation	5,319	6,820	6,820	0
	Telemetry	112	83	250	167
		17,925	20,614	13,920	-6,694
<a href="#">PMP172P001</a>	Iken Pumping Station				
	Power	4,451	5,855	4,000	-1,855
	Repairs and Maintenance	3,362	1,665	4,000	2,335
	Superintendence	1,730	1,205	1,050	-155
	Telemetry	112	83	250	167
		9,655	8,808	9,300	492

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OUR ID	NAME	ACTUAL 2018/19	ACTUAL 2019/20	BUDGET 2019/20	VARIANCE
<a href="#">PMP171P001</a>	Sudbourne Pumping Station				
	Power	3,603	3,366	6,000	2,634
	Repairs and Maintenance	2,529	3,668	4,000	332
	Superintendence	1,050	1,350	1,050	-300
	Telemetry	112	83	250	167
		7,294	8,467	11,300	2,833
<a href="#">PMP176P001</a>	Colony Marsh Pumping Station				
	Power	954	1,032	1,000	-32
	Repairs and Maintenance	1,771	633	1,000	367
	Superintendence	1,000	1,000	1,000	0
	Telemetry	29	0	250	250
		£3,754	£2,665	£3,250	£585
		<b>£64,281</b>	<b>£68,011</b>	<b>£70,510</b>	<b>£2,499</b>
<a href="#">SD4: Blyth (Tidal Pumped) Sub District</a>					
<a href="#">PMP160P001</a>	Reyden Pumping Station				
	Power	5,003	5,968	6,000	32
	Repairs and Maintenance	3,002	1,678	4,000	2,322
	Superintendence	1,000	1,000	1,000	0
	Telemetry	112	83	250	167
		£9,116	£8,728	£11,250	£2,522
<b>PUMPING STATION MAINTENANCE</b>		<b>£92,908</b>	<b>£101,285</b>	<b>£114,510</b>	<b>£13,225</b>
<b><u>ESTUARY WALL REINSTATEMENT WORKS</u></b>					
<a href="#">Alde-Ore Estuary</a>					
Aldeburgh Phase 1 Impairment charge		25,667	26,628	26,628	0
Revenue Contribution to Capital Outlay		40,792	41,664	41,664	0
		£66,459	£68,292	£68,292	£0
<b>ESTUARY WALL REINSTATEMENT WORKS</b>		<b>£66,459</b>	<b>£68,292</b>	<b>£68,292</b>	<b>£0</b>
<b>DIRECT WORKS</b>		<b>£244,921</b>	<b>£247,372</b>	<b>£259,590</b>	<b>£12,219</b>
<b>TECHNICAL SUPPORT STAFF COSTS</b>		224,529	203,917	251,359	£47,442
<b>OTHER TECHNICAL SUPPORT COSTS</b>		29,249	31,808	32,732	£924
<b>EXTERNAL TECHNICAL SUPPORT COSTS</b>		0	0	92,587	£92,587
<b>BAP IMPLEMENTATION</b>		4,500	9,750	11,500	£1,750
<b>TECHNICAL SUPPORT (INCLUDING BAP IMPLEMENTATION)</b>		<b>£258,278</b>	<b>£245,475</b>	<b>£388,178</b>	<b>£142,703</b>
<b>FINANCE COSTS (LOAN INTEREST: LOWER ALDE PUMPED)</b>		<b>£68,216</b>	<b>£64,916</b>	<b>£64,916</b>	<b>£0</b>
<b>FINANCE COSTS (LOAN INTEREST: LOWER ALDE TG)</b>		<b>£20,902</b>	<b>£21,589</b>	<b>£21,589</b>	<b>£0</b>
<b>MAINTENANCE WORKS</b>		<b>£592,317</b>	<b>£579,352</b>	<b>£734,273</b>	<b>£154,921</b>

From: 01 April 2019

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Year Ending: 31 March 2020

Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual 2009/10 to 2015/16 £	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Annual Estimate 2019/20 £	Variance (2019/20) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2019/20 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
<b>Grant Aided Works:</b>																			
	Bawdsey Pumping Station		45%	28,469.50	0.00	0.00	0.00	0.00	0.00	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	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	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%	117,050.00	0.00	2,315.74	0.00	0.00	0.00	0.00	119,365.74	131,000	11,634.26	119,365.74	132,279.97	0.00	132,279.97	-12,914.23	0.00
SCH06	Alde Ore Estuary Tidal Defence	IDB0308	100%	28,386.43	593.78	0.00	16,065.66	0.00	0.00	0.00	45,045.87	50,000	4,954.13	45,045.87	50,000.00	0.00	50,000.00	-4,954.13	0.00
SCH07	Deben Estuary Tidal Embankment	IDB0317	100%	25,360.00	1,000.00	10,270.20	2,282.50	60.00	0.00	-60.00	38,972.70	56,000	17,027.30	38,972.70	56,000.00	0.00	56,000.00	-17,027.30	60.00
SCH08	Falkenham Marshes: Replacement & Relocation Feasibility	IDB0318	100%	44,774.77	15,204.50	-6,406.75	1,600.15	690.00	0.00	-690.00	55,862.67	70,000	14,137.33	55,862.67	75,000.00	0.00	75,000.00	-19,137.33	690.00
SCH09	Alde & Ore Estuary Modelling Study	IDB0406	100%	0.00	0.00	50,803.50	9,850.00	0.00	0.00	0.00	60,653.50	60,750	96.50	60,653.50	60,750.00	0.00	60,750.00	-96.50	0.00
				<b>283,938.60</b>	<b>16,798.28</b>	<b>56,982.69</b>	<b>29,798.31</b>	<b>750.00</b>	<b>0.00</b>	<b>-750.00</b>	<b>388,267.88</b>	<b>442,750.00</b>	<b>54,482.12</b>	<b>350,665.82</b>	<b>406,500.00</b>	<b>0.00</b>	<b>406,500.00</b>	<b>-55,834.18</b>	<b>750.00</b>
<b>Non-Grant Aided Works:</b>																			
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£283,938.60</b>	<b>£16,798.28</b>	<b>£56,982.69</b>	<b>£29,798.31</b>	<b>£750.00</b>	<b>£0.00</b>	<b>-£750.00</b>	<b>£388,267.88</b>	<b>£442,750</b>	<b>£54,482.12</b>	<b>£350,665.82</b>	<b>£406,500.00</b>	<b>£0.00</b>	<b>£406,500.00</b>	<b>-£55,834.18</b>	<b>£750.00</b>

G BLOOMFIELD  
CATCHMENT ENGINEER (WMA EASTERN)

From: 01 April 2019  
 To: 31 March 2020

Period: 12  
 Year Ending: 31 March 2020

## NOTE NOTES TO THE ACCOUNTS

### 1 DRAINAGE RATES

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
River Deben (Tidal Pumped) Sub District	33,444	34,114	34,114	0
Lower Alde (Tidal Pumped) Sub District	163,946	169,330	169,330	0
AHB (Tidal Pumped) Sub District	10,938	11,309	11,309	0
River Blyth (Tidal Pumped) Sub District	8,902	9,192	9,192	0
Gravity Sub District	24,771	25,452	25,452	0
Alde (Tidal Gravity)	25,212	26,915	26,915	0
	<b>267,213</b>	<b>276,312</b>	<b>276,312</b>	<b>0</b>

### 2 SPECIAL LEVIES ON COUNCILS

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
<b>River Deben (Tidal Pumped) Sub District:</b>				
East Suffolk Council (Was Suffolk Coastal District Council)	29,515	30,488	30,488	0
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
East Suffolk Council (Was Suffolk Coastal District Council)	26,217	27,082	27,082	0
<b>River Blyth (Tidal Pumped) Sub District:</b>				
East Suffolk Council (Was Waveney District Council)	144	148	148	0
<b>Gravity Sub District:</b>				
Babergh District Council	1,678	1,734	1,734	0
Ipswich Borough Council	35,549	36,724	36,724	0
Mid Suffolk Borough Council	37,690	38,936	38,936	0
East Suffolk Council (Was Waveney District Council)	2,890	2,986	2,986	0
	<b>31,209</b>	<b>32,241</b>	<b>32,241</b>	<b>0</b>
	<b>109,016</b>	<b>112,621</b>	<b>112,621</b>	<b>0</b>
<b>Alde (Tidal) Gravity Sub District:</b>				
East Suffolk Council (Was Suffolk Coastal District Council)	19,732	21,264	21,264	0
	<b>184,624</b>	<b>191,603</b>	<b>191,603</b>	<b>0</b>

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

### 3 GRANTS APPLIED

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

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
<b>Capital Scheme</b>				
<b>River Deben (Tidal Pumped) Sub District:</b>				
Deben Estuary Partnership Scheme Development	2,283	60	0	60
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)	1,600	690	0	690
	<b>3,883</b>	<b>750</b>	<b>0</b>	<b>750</b>
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Public Works Loan of £3m - Annual Charges & Repayments	0	0	0	0
Alde & Ore Estuary Partnership Scheme Development	330	0	0	0
Alde & Ore Estuary Modelling Study	26,389	0	0	0
Iken Pumping Station (Health & Safety Improvements)	0	0	0	0
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	0	0
	<b>26,719</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AHB (Tidal Pumped) Sub District:</b>				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
<b>River Blyth (Tidal Pumped) Sub District:</b>				
Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Reydon Marsh Pumping Station Improvement Study	0	0	0	0
Reydon Marsh Pumping Station Improvement Scheme	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>30,602</b>	<b>750</b>	<b>0</b>	<b>750</b>

From: 01 April 2019  
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**NOTE NOTES TO THE ACCOUNTS**

**4 HIGHLAND WATER CONTRIBUTIONS**

- (i) This income now comes from the Environment Agency in September each year. Highland Water income has been derived from a relatively complex calculation designed to recompense the Board for managing the water that enters its Drainage District from the upper reaches of its hydraulic catchment.
- (ii) Highland water contributions are credited to each of the 6 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:

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
River Deben (Tidal Pumped) Sub District	25,325	23,624	23,107	516
Lower Alde (Tidal Pumped) Sub District	47,521	33,993	33,250	743
AHB (Tidal Pumped) Sub District	1,490	464	454	10
River Blyth (Tidal Pumped) Sub District	12,340	8,871	8,677	194
Gravity Sub District	8,243	11,154	10,910	244
Alde (Tidal Gravity) Sub District	0	523	512	11
	<b>94,919</b>	<b>78,629</b>	<b>76,910</b>	<b>1,719</b>

**5 INCOME FROM RECHARGEABLE WORKS**

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
<b>River Deben (Tidal Pumped) Sub District:</b>				
Saltmarsh Restoration Fencing at Waldringfield	0	0	0	0
Upper Deben	85,630	9,412	0	9,412
	<b>85,630</b>	<b>9,412</b>	<b>0</b>	<b>9,412</b>
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Iken Wall	0	0	0	0
Alde and Ore Costed Delivery Programme (Grant 2)	76,514	0	0	0
	<b>76,514</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AHB (Tidal Pumped) Sub District:</b>				
Twin Banks Watercourse (EA)	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>River Blyth (Tidal Pumped) Sub District:</b>				
N/A	0	0	0	0
<b>Gravity Sub District:</b>				
RAL0005	0	118	0	118
RCPE001/2/3	121,207	304,077	0	304,077
RBH0001	0	5,625	0	5,625
RIMES0001	9,928	0	0	0
RLOU001	9,900	10,000	0	10,000
ESC001	0	58,598	0	58,598
ES0002	0	3,607	0	3,607
RKI0008/9/10/11	14,200	25,767	0	25,767
RMA0001	0	1,575	0	1,575
RNIC001	0	7,710	0	7,710
RNWL001	16,990	0	0	0
RGOS001	0	3,400	0	3,400
RNAY001	3,400	2,280	0	2,280
RSPS001	0	1,500	0	1,500
RWV0007	41,164	39,178	0	39,178
RWV0016	12,363	0	0	0
RWV0020	20,986	4,200	0	4,200
WLYL	0	114,751	0	114,751
RWEGKL001	0	3,590	0	3,590
RST0002	19,861	-3,400	0	-3,400
BIDB	125	4,919	0	4,919
NRIDB	0	537	0	537
WMA	127	2,450	0	2,450
	<b>270,251</b>	<b>590,480</b>	<b>0</b>	<b>590,480</b>
	<b>432,395</b>	<b>599,891</b>	<b>0</b>	<b>599,891</b>

From: 01 April 2019  
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## NOTE NOTES TO THE ACCOUNTS

### 6 OTHER INCOME

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
<b>River Deben (Tidal Pumped) Sub District:</b>				
Investment Interest	6,022	6,853	0	6,853
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (35%)	72,500	66,770	148,632	-81,862
Summons Costs	0	80	0	80
	<b>78,522</b>	<b>73,703</b>	<b>148,632</b>	<b>-74,929</b>
<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Investment Interest	6,347	9,235	0	9,235
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (42.5%)	88,035	81,078	175,125	-94,047
Summons Costs	0	104	0	104
	<b>94,382</b>	<b>90,417</b>	<b>175,125</b>	<b>-84,708</b>
<b>AHB (Tidal Pumped) Sub District:</b>				
Investment Interest	1,016	1,319	0	1,319
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (10%)	20,714	19,077	35,324	-16,247
Summons Costs	0	28	0	28
	<b>21,730</b>	<b>20,424</b>	<b>35,324</b>	<b>-14,900</b>
<b>River Blyth (Tidal Pumped) Sub District:</b>				
Investment Interest	860	1,353	0	1,353
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (7.5%)	15,536	14,308	26,493	-12,185
Summons Costs	0	20	0	20
	<b>16,396</b>	<b>15,682</b>	<b>26,493</b>	<b>-10,811</b>
<b>Gravity Sub District:</b>				
Investment Interest	2,896	5,369	0	5,369
Surface Water Development Contribution	80,412	0	0	0
Other Income from WMA (5%)	10,355	9,539	67,662	-58,123
Other Income	5,520	920	0	920
Summons Costs	0	218	0	218
	<b>99,184</b>	<b>16,046</b>	<b>67,662</b>	<b>-51,616</b>
<b>Lower Alde (Tidal Gravity) Sub District:</b>				
Investment Interest	0	34	0	34
Surface Water Development Contribution	0	0	0	0
Other Income from WMA (0%)	0	0	0	0
Summons Costs	0	0	0	0
	<b>0</b>	<b>34</b>	<b>0</b>	<b>34</b>
	<b>310,214</b>	<b>216,306</b>	<b>453,236</b>	<b>-236,930</b>

Investment Interest is apportioned to each sub district according to the closing balances of the Sub District, when expressed as a proportion of the Board's total closing balances as at the previous year end: River Deben (28.36%), Lower Alde (38.22%), AHB (5.46%), River Blyth (5.60%), Gravity (22.22%) and Lower Alde TG (0.14%).

### 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:

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
<b>Grant Aided Works</b>				
<b>SD1 River Deben (Tidal Pumped) Sub District:</b>				
Deben Estuary Partnership Scheme Development	2,283	60	0	-60
Falkenham Marshes:Pumping Station (Replacement & Relocation)	1,600	690	0	-690
	<b>3,883</b>	<b>750</b>	<b>0</b>	<b>-750</b>
<b>SD2 Lower Alde (Tidal Pumped) Sub District:</b>				
Alde & Ore Estuary Tidal Defence Refurbishment	330	0	0	0
Alde & Ore Estuary Modelling Study	25,586	0	0	0
	<b>25,916</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SD4 River Blyth (Tidal Pumped) Sub District:</b>				
Reydon Marsh Pumping Station Improvement Scheme	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SD6 Alde (Tidal Gravity) Sub District:</b>				
Public Works Loan: £3m, Interest Payments	0	0	0	0
Public Works Loan: £3m, Principal Repayments	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>29,798</b>	<b>750</b>	<b>0</b>	<b>-750</b>



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**NOTE NOTES TO THE ACCOUNTS**

- (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:

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
River Deben (Tidal Pumped) Sub District	6,580	6,777	6,909	132
Lower Alde (Tidal Pumped) Sub District	5,784	5,957	6,073	116
AHB (Tidal Pumped) Sub District	965	994	1,013	19
Blyth (Tidal Pumped) Sub District	257	265	270	5
Gravity Catchments Sub District	70,550	72,667	74,078	1,411
Alde (Tidal Gravity) Sub District	2,174	2,240	2,283	43
	<b>86,310</b>	<b>88,900</b>	<b>90,626</b>	<b>1,726</b>

**9 MAINTENANCE WORKS**

- (i) The detailed maintenance work undertaken in each of the Board's sub districts is charged directly and can be viewed in the Maintenance section of this Report (other than Technical Support Costs, which are apportioned as follows: Lower Deben 35%, Lower Alde 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:

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
River Deben (Tidal Pumped) Sub District	138,701	133,033	182,212	49,179
Lower Alde (Tidal Pumped) Sub District	323,158	286,951	369,258	82,307
AHB (Tidal Pumped) Sub District	25,828	55,193	42,778	-12,415
Blyth (Tidal Pumped) Sub District	28,487	31,711	43,663	11,952
Gravity Catchments Sub District	37,144	17,986	53,252	35,266
Alde (Tidal Gravity) Sub District	38,999	54,479	43,110	-11,369
	<b>592,317</b>	<b>579,352</b>	<b>734,273</b>	<b>154,921</b>

**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:

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
(ii) Shared Administration Staff Costs	92,207	94,201	120,820	26,619
Shared Establishment Charges	14,318	13,847	15,528	1,681
Shared ICT Charges	4,338	6,174	6,473	299
Other Shared Administration Charges	5,118	5,930	5,732	-198
Other Administration Charges	14,292	12,538	13,279	741
	<b>130,273</b>	<b>132,690</b>	<b>161,832</b>	<b>29,142</b>
Anglia Farmers Annual Subscription	240	240	0	-240
Sundry Expenses	34	0	0	0
Drainage Rates: AV Increases/Decreases	1,281	3,427	0	-3,427
Drainage Rates: Settlement Discount	991	981	0	-981
<b>Other Expenses</b>	<b>2,546</b>	<b>4,648</b>	<b>0</b>	<b>-4,648</b>
<b>Total Administration Charges</b>	<b>132,819</b>	<b>137,338</b>	<b>161,832</b>	<b>24,494</b>



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**NOTE NOTES TO THE ACCOUNTS**

- (iii) Administration costs are apportioned to each of the Board's sub districts as follows: River Deben (12%), Lower Alde TP (20%), AHB (4%), River Blyth (2%), Gravity (60%) and Lower Alde TG (2%). The Consultancy for the funding initiative is apportioned to each of the 3 relevant sub districts according to their proportion of aggregate assessable value. Depreciation for the Estuary Walls is split across Lower Alde and Alde, according to the Loan Ratio Principle Lower Alde Pumped (72.77%) Alde TG (27.23%):

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
River Deben (Tidal Pumped) Sub District	15,938	16,481	19,420	2,939
Lower Alde (Tidal Pumped) Sub District	26,564	27,468	32,366	4,898
AHB (Tidal Pumped) Sub District	5,313	5,494	6,473	979
Blyth (Tidal Pumped) Sub District	2,656	2,747	3,237	490
Gravity Catchments Sub District	79,692	82,403	97,099	14,696
Alde (Tidal Gravity) Sub District	2,656	2,748	3,237	489
	<b>132,819</b>	<b>137,341</b>	<b>161,832</b>	<b>24,491</b>

**11 COST OF RECHARGEABLE WORKS**

	2018/19 Actual (£)	2019/20 Actual (£)	2019/20 Budget (£)	2019/20 Variance (£)
<b>River Deben (Tidal Pumped) Sub District:</b>				
RUD0002/3/4	80,625	-15,245	0	15,245
Waldringfield Tidal Defence Reinstatement Work	0	0	0	0
Waldringfield Salt Marsh	0	0	0	0
Saltmarsh Restoration Fencing at Waldringfield	0	0	0	0
	<b>80,625</b>	<b>-15,245</b>	<b>0</b>	<b>15,245</b>

<b>Lower Alde (Tidal Pumped) Sub District:</b>				
Iken Wall	0	0	0	0
Alde and Ore Costed Delivery Programme	76,514	0	0	0
Emergency Sea Wall Reinstatement Work: Ham Creek	0	0	0	0
Emergency Sea Wall Reinstatement Work: Hazlewood	0	0	0	0
	<b>76,514</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>AHB (Tidal Pumped) Sub District:</b>				
Twin Banks Watercourse (EA)	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>River Blyth (Tidal Pumped) Sub District:</b>				
N/A	0	0	0	0

<b>Gravity Sub District:</b>				
RCPE001	58,260	316,013	0	-316,013
RCPE002	26,978	22,181	0	-22,181
RCPE003	35,946	-3,901	0	3,901
RAL0005	0	100	0	-100
RAOET0003	0	39,645	0	-39,645
RBH0001	0	5,050	0	-5,050
RIMES001	9,928	0	0	0
RLOU001	9,900	7,278	0	-7,278
RROX001	0	3,607	0	-3,607
RFPE001	413	0	0	0
RKI0008/9	11,513	18,191	0	-18,191
RMA0001	0	1,575	0	-1,575
RNAY001	0	2,270	0	-2,270
RNIC001	0	7,710	0	-7,710
RNWL001	16,090	0	0	0
RGOS001	0	2,652	0	-2,652
RSPS001	0	1,500	0	-1,500
RWV0007	39,994	23,633	0	-23,633
RWV0016	12,270	-10,000	0	10,000
RWV0017	38	0	0	0
RWV0020	20,977	4,200	0	-4,200
RST0002	23,890	-6,040	0	6,040
NRIDB	0	537	0	-537
BIDB	125	4,929	0	-4,929
WLYL	0	114,751	0	-114,751
RWEGKF001	0	3,590	0	-3,590
WMA	127	2,450	0	-2,450
	<b>266,448</b>	<b>561,920</b>	<b>0</b>	<b>-522,275</b>
	<b>423,587</b>	<b>546,675</b>	<b>0</b>	<b>-546,675</b>

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**NOTE NOTES TO THE ACCOUNTS**

**12 DEVELOPMENT EXPENDITURE**

	2018/19 Actual (£)	2019/20 Actual (£)
SWDC Expenditure - Fixed Fee 15%	12,062	0
Other Expenditure	0	3,000
	<b>12,062</b>	<b>3,000</b>

**13 TANGIBLE FIXED ASSETS**

	Estuary Walls	Land and Buildings	Total
<b>Cost</b>			
Opening Balance as at 1-4-2019	769,995	255,334	1,025,329
(+) Additions	0	0	0
(-) Disposals	0	0	0
Closing Balance as at 31-3-2020	<b>769,995</b>	<b>255,334</b>	<b>1,025,329</b>
<b>Depreciation</b>			
Opening Balance as at 1-4-2019	149,017	127,668	276,684
(+) Depreciation Charge for year	68,292	20,461	88,754
(+) Cash Payment Received From Alde and Ore Estuary Trust	0	0	0
(-) Accumulated depreciation written out on disposal	0	0	0
Closing Balance as at 31-3-2020	<b>217,309</b>	<b>148,129</b>	<b>365,438</b>
Net Book Value at 31-03-2019	<b>620,978</b>	<b>127,667</b>	<b>748,645</b>
Net Book Value at 31-3-2020	<b>552,686</b>	<b>107,205</b>	<b>659,891</b>

- (i) Full details of all Assets are recorded in the Board's Fixed Asset Register, which can be made available to the reader upon request. The Board also shares ownership of a proportion of the WMA's Shared Fixed Assets, which were last valued by Cruso & Wilkin, Chartered Surveyors as at 31 March 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.

**14 CASH AT BANK AND IN HAND**

	2018/19	2019/20
Opening Balance as at 1-4-2019 b/fwd	198,536	419,567
(+) Receipts	1,413,978	2,693,875
(-) Payments	-1,192,946	-2,941,202
(=) Closing Balance as at 31-3-2020 c/fwd	<b>419,567</b>	<b>172,240</b>
Balance on Statement as at 31-3-2020	443,215	<b>223,297</b>
(-) Less: Unpresented Payments	-35,528	-51,132
(+) Add: Unpresented Receipts	11,880	75
(=) Closing Balance as at 31-3-2020 c/fwd	<b>419,567</b>	<b>172,240</b>

**15 SHORT TERM INVESTMENTS**

Short term Investments as at 31-3-2020 are as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Furness Building Society	500,000	05/08/2019	30/04/2020	1.00%
Principality Building Society	500,000	30/09/2019	29/05/2020	0.87%
West Bromwich Building Society	500,000	15/11/2019	30/06/2020	0.93%
Newcastle Building Society	500,000	18/11/2019	31/07/2020	1.00%
National Counties Building Society	500,000	31/01/2020	28/08/2020	1.00%
Cumberland Building Society	500,000	28/02/2020	28/09/2020	0.85%
Progressive Building Society	250,000	31/03/2020	30/10/2020	0.35%
	<b>3,250,000</b>			

From: 01 April 2019  
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**NOTE NOTES TO THE ACCOUNTS**

**16 DEBTORS AND PREPAYMENTS**

<u>Work In Progress:</u>	<b>2018/19</b>	<b>2019/20</b>
RAL0004	5,209	5,208
RAWB001	0	4,174
RAOET003	65,120	1,620
RGOS001	2,652	0
RIK0001	0	21,935
RKI0011/12	0	5,116
RWEGKF001	0	540
	<b>72,981</b>	<b>38,593</b>
 <u>Debtors</u>		
Trade Debtors	107,141	121,286
 ≤30 days	6	121,286
> 30 days and ≤ 60 days	0	0
> 60 days and ≤ 90 days	0	0
> 90 days	0	0
	<b>6</b>	<b>121,286</b>
 <u>Other Debtors</u>		
Drainage Rates and Special Levies Due	11,177	2,971
H M Revenue and Customs	0	0
Amounts owed from/(to) WMA	8,723	-2,881
	<b>200,021</b>	<b>159,969</b>

**17 CREDITORS AND RECEIPTS IN ADVANCE**

	<b>2018/19</b>	<b>2019/20</b>
Trade Creditors	3,123	31,702
H M Revenue and Customs	25,515	23,600
Accruals (BAP Work: £7k, Pump Attendance: £29k, Development £3k)	24,830	39,280
Accruals (Rechargeable Works Costs)	107,483	69,954
Rates Received In Advance	434	2,063
Payments received in advance (AOET: Grant 2 incl Final Payment, Rechargeable Works.)	9,645	9,645
Payments received in advance (AOET: Grant 3)	69,678	0
Payments received in advance (WFDG: Waldringfield)	19,419	17,319
Payments received in advance (Ipswich BC: Special Levy)	0	18,747
	<b>260,126</b>	<b>212,310</b>

**18 LOANS OUTSTANDING**

	<b>2018/19</b>	<b>2019/20</b>
Loans Payable in next 12 months	85,039	87,741
Loans Payable in more than 12 months	2,975,192	2,887,451
	<b>3,060,231</b>	<b>2,975,192</b>

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.

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**NOTE NOTES TO THE ACCOUNTS**

**19 RESERVES**

	<b>Development Reserves</b>	<b>General Reserves</b>	<b>Capital Reserves</b>	<b>Total Reserves</b>
Opening Balances as at 1-4-2019	77,645	106,122	807,525	991,291
Net Surplus/(Deficit) for the year	0	7,473	0	7,473
Transfers to/(from) Reserves	0	10,304	-10,304	0
Closing Balances as at 31-3-2020	<b>77,645</b>	<b>123,899</b>	<b>797,220</b>	<b>998,764</b>

- (i) Please note the Statement of Movement on Reserves, which shows the movements and balances of the General and Capital Reserves for each of the Board's Sub Districts.
- (ii) It is important to note that the Board is a member of the Water Management Alliance Consortium and as such has a proportion of the pension liability for the shared staff that have been employed by King's Lynn IDB t/a "the Water Management Alliance" since joining the group on 1 April 2008. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £2,761,000 as at 31 March 2020 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 13 January 2020.
- (iii) There has been a transfer of reserves at the end of year from SD2 to SD6, as the general reserve cannot be left in a negative position. Sub-District 6 was split in 2018/19 from Sub-District 2, so this deficit is currently underwritten by the reserves held by them. We will continue to review and monitor this situation.
- (iv) An adjustment has been made in 2019-20 to correct a duplicate entry made in the 2018-19 movement of reserves. £45,568 was moved to both the Capital Works Reserve and the Development Reserve. The duplicate movement into the Capital Works reserve has been rectified in this years accounts.

**20 GRANTS RESERVE**

Opening Balances as at 1-4-2019	£56,584.18
Add: Grant Received during the year	£0.00
Less: Grant Applied	-£750.00
Closing Balances as at 31-3-2020	<b>£55,834.18</b>

**21 RELATED PARTY DISCLOSURES**

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

Mr P Cooke (Stanny House Farm Partnership)	£525 Iken
Mr R Mann (Iken Hall Farms)	£680 Iken
Mr C J Mann (Mann Farms Ltd)	£1,000 Bawdsey
Sir E Greenwell (Greenwell Farms)	£1,050 Gedgrave
Mr R Pipe	£1,000 Hollesley, Colony Marsh
Mr A Hall	£1,000 Reydon
	<b>£5,255</b>

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

Major J Greenwell (Capel St Andrew Farms)	£1,000 Butley
Mr R Skepper (Ferry Farm Co)	£1,200 Sudbourne
Mr G Watson (Chillesford Lodge Estate)	£1,150 Chillesford
Mr M Hollingsworth	£1,000 Falkenham
	<b>£4,350</b>

- (iii) All elected members of the Board pay Drainage Rates either as Individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2019.
- (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 the Board Members Sir Edward Greenwell and 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.

**Recommended Actions:**

1. To approve the Financial Report for the period ending 31-3-2020.

P J CAMAMILE MA FCIS  
**CHIEF EXECUTIVE**

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

From: 01 April 2019      Period: 12  
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Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Responsible Officer	Capital Cost B/Fwd	Revaluations	Additions	Impairment	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Cash Payment R'c'd From AOET	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
<b><u>SD1: River Deben (Tidal Pumped) Sub District</u></b>																	
PS06	Bawdsey	31/03/2012	16	G Bloomfield	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	G Bloomfield	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	G Bloomfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>SD2: Lower Alde (Tidal Pumped) Sub District</u></b>																	
PS01	Butley	31/03/2012	16	G Bloomfield	85,111.38	0.00	0.00	0.00	0.00	85,111.38	42,555.84	6,820.48	0.00	0.00	49,376.32	0.00	35,735.06
PS02	Chillesford	31/03/2012	16	G Bloomfield	85,111.38	0.00	0.00	0.00	0.00	85,111.38	42,555.84	6,820.48	0.00	0.00	49,376.32	0.00	35,735.06
PS03	Gedgrave	31/03/2012	16	G Bloomfield	85,111.38	0.00	0.00	0.00	0.00	85,111.38	42,555.84	6,820.48	0.00	0.00	49,376.32	0.00	35,735.06
PS04	Iken	31/03/2012	16	G Bloomfield	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	G Bloomfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
					<b>255,334.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>255,334.14</b>	<b>127,667.52</b>	<b>20,461.44</b>	<b>0.00</b>	<b>0.00</b>	<b>148,128.96</b>	<b>0.00</b>	<b>107,205.18</b>
<b><u>SD3: AHB (Tidal Pumped) Sub District</u></b>																	
PS09	Reydon Marsh	31/03/2012	16	G Bloomfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b><u>SD4: Blyth (Tidal Pumped) Sub District</u></b>																	
PS10	Hollesley, Colony Marsh	31/03/2012	16	G Bloomfield	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Pumping Stations</b>			<b>16</b>		<b>£255,334.14</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£255,334.14</b>	<b>£127,667.52</b>	<b>£20,461.44</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£148,128.96</b>	<b>£0.00</b>	<b>£107,205.18</b>
<b><u>Estuary Wall Reinstatement Works: Alde-Ore</u></b>																	
SD01	Aldeburgh Sea Defences	31/03/2018	30	G Bloomfield	769,995.20	0.00	0.00	0.00	0.00	769,995.20	149,016.97	68,292.12	0.00	0.00	217,309.09	0.00	552,686.11
<b>Estuary Wall Reinstatement Works</b>					<b>769,995.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>769,995.20</b>	<b>149,016.97</b>	<b>68,292.12</b>	<b>0.00</b>	<b>0.00</b>	<b>217,309.09</b>	<b>0.00</b>	<b>552,686.11</b>
<b>Shared Consortium Ass</b>					<b>£363.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£363.00</b>	<b>£363.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£363.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>Fixed Assets</b>					<b>£1,025,692.34</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£1,025,692.34</b>	<b>£277,047.49</b>	<b>£88,753.56</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£365,801.05</b>	<b>£0.00</b>	<b>£659,891.29</b>

From: 01 April 2019  
To: 31 March 2020

Period: 12  
Year Ending: 31 March 2020

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
1	<b>Balances brought forward</b>		
	General Reserves	172,274	106,122
	Development Reserve	32,077	77,645
	Grants Reserve	76,436	56,584
	Capital Reserves	743,867	807,525
	<b>As per Statement of Accounts</b>	<b>1,024,654</b>	<b>1,047,875</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Loans Payable in less than 12 months	-82,426	-85,039
	Long Term Liabilities	-3,060,231	-2,975,192
	Net Book Value of Tangible Fixed Assets	881,062	748,645
		<b>-2,261,595</b>	<b>-2,311,586</b>
	<b>(=) Adjusted Balances brought forward</b>	<b>3,286,249</b>	<b>3,359,461</b>
2	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	267,213	276,312
	Special Levies issued by the Board	184,624	191,603
	<b>As per Statement of Accounts</b>	<b>451,837</b>	<b>467,915</b>
3	<b>(+) All Other Income</b>		
	Grants Applied	30,602	750
	Highland Water Contributions	94,919	78,629
	Income from Alde and Ore Estuary Trust	50,000	0
	Other Income	310,214	216,306
	Income from Rechargeable Works	432,395	599,891
	<b>As per Statement of Accounts</b>	<b>918,129</b>	<b>895,576</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-30,602	-750
	(+) Grants Received	10,750	0
		<b>-19,852</b>	<b>-750</b>
	<b>(=) Adjusted Other Income</b>	<b>898,277</b>	<b>894,826</b>
4	<b>(-) Staff Costs</b>		
	Shared Technical Support Staff Costs	224,529	203,917
	Shared Administration Staff Costs	92,207	94,201
		<b>316,736</b>	<b>298,118</b>
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	89,118	86,505
	Capital Repayments	82,426	85,039
	<b>As per Statement of Accounts</b>	<b>171,544</b>	<b>171,544</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	29,798	750
	Maintenance Works	592,317	579,352
	Environment Agency Precept	86,310	88,900
	Administration Charges	132,819	137,341
	Development Expenditure	12,062	3,000

**From: 01 April 2019**  
**To: 31 March 2020**

**Period: 12**  
**Year Ending: 31 March 2020**

<b>BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020</b>		<b>ACTUAL 2018/19 RESTATED £</b>	<b>ACTUAL 2019/20 £</b>
	Cost of Rechargeable Works	423,587	546,675
	<b>As per Statement of Accounts</b>	<b>1,276,894</b>	<b>1,356,018</b>
	<b>(-) Loan Interest shown separately</b>	<b>89,118</b>	<b>86,505</b>
	<b>(-) Depreciation charged to Maintenance Works</b>	<b>82,417</b>	<b>88,754</b>
	<b>(-) Staff Costs now recorded in Box 4</b>	<b>316,736</b>	<b>298,118</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	0	0
	Plant and Equipment	0	0
		<b>0</b>	<b>0</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>788,622</b>	<b>882,641</b>
<b>7</b>	<b>(=) Balances carried forward</b>		
	General Reserves	106,122	123,899
	Development Reserve	77,645	77,645
	Grants Reserve	56,584	55,834
	Capital Reserves	807,525	797,220
	<b>As per Statement of Accounts</b>	<b>1,047,875</b>	<b>1,054,598</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Loans Payable in less than 12 months	-85,039	-87,741
	Long Term Borrowing	-2,975,192	-2,887,451
	Net Book Value of Tangible Fixed Assets	748,645	659,891
		<b>-2,311,586</b>	<b>-2,315,301</b>
	<b>(=) Adjusted Balances carried forward</b>	<b>3,359,461</b>	<b>3,369,899</b>
<b>8</b>	<b>Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	419,567	172,240
	Short term Investments	3,000,000	3,250,000
	<b>As per Statement of Accounts</b>	<b>3,419,567</b>	<b>3,422,240</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets</b>		
	Land and Buildings (valued at Purchase Cost)	255,334	255,334
	Alde Ore Estuary Walls (valued at Purchase Cost)	769,995	769,995
	Shared Consortium Assets (valued at Net Book Value)	0	0
	<b>As per Statement of Accounts</b>	<b>1,025,329</b>	<b>1,025,329</b>
<b>10</b>	<b>Total Borrowings</b>		
	Loans Due (<= 1 Year)	85,039	87,741
	Loans Due (> 1 Year)	2,975,192	2,887,451
	<b>As per Statement of Accounts</b>	<b>3,060,231</b>	<b>2,975,192</b>

**From: 01 April 2019**  
**To: 31 March 2020**

**Period: 12**  
**Year Ending: 31 March 2020**

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>3,359,461</b>	<b>3,369,899</b>
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**(-) Deduct: Debtors and Prepayments**

Trade Debtors	107,140	121,286
Work in Progress	72,980	38,593
Drainage Rate Debtors	11,177	2,971
H M Revenue and Customs	0	0
Amounts owed from/(to) WMA	8,723	-2,881
	<b>200,020</b>	<b>159,969</b>

**(+) Add: Creditors and Payments Received in Advance (<= 1 Year)**

Trade Creditors	3,123	31,702
H M Revenue and Customs	25,515	23,600
Accruals	132,313	109,234
Payments received in advance (Drainage Rates)	434	2,063
Payments received in advance (AOET: Rechargeable Works)	9,645	9,645
Payments received in advance (AOET: Aldeburgh Sea Defences)	69,678	0
Payments received in advance (WFDG)	19,419	17,319
Payments received in advance (Special Levy: Babergh D.C.)	0	18,747
	<b>260,126</b>	<b>212,310</b>

<b>(=) Box 8</b>		<b>3,419,567</b>	<b>3,422,240</b>
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**8 (=) Total Cash and Short Term Investments**

Cash at Bank and in Hand	419,567	172,240
Short term Investments	3,000,000	3,250,000
	<b>3,419,567</b>	<b>3,422,240</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

10 JUNE 2020

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER



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



**FINAL INTERNAL AUDIT REPORT**

**WATER MANAGEMENT ALLIANCE**

**– REVIEW OF EFFECTIVENESS OF SYSTEM OF  
INTERNAL CONTROL – 2019-2020**

16<sup>th</sup> April 2020



## Internal Audit Service

This audit has been conducted in accordance with the Accounts & Audit Regulations 2015 and our Audit Charter, and complies with the Public Sector Internal Audit Standards. It should be noted that the assurances provided here can never be absolute, and therefore only reasonable assurance can be provided that there are no major weaknesses in control subject to Internal Audit review (at the time of testing).

The co-operation and assistance of all staff involved is greatly appreciated. This review was conducted by Mike Tweed to whom any query concerning the content of this report should be made to [Michael.Tweed@West-Norfolk.gov.uk](mailto:Michael.Tweed@West-Norfolk.gov.uk)

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

## Consultation

<b>Draft report issued</b>	<b>15<sup>th</sup> April 2020</b>
<b>Management agreement received</b>	<b>16<sup>th</sup> April 2020</b>
<b>Final report issued</b>	<b>16<sup>th</sup> April 2020</b>

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## Executive Summary

Our Assurance Opinion: <b>SUBSTANTIAL ASSURANCE</b>								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	5	0	0	10	0	5	1	6

### Overall Objective and System Background

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

The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.

### Summary of Key Control Issues and Risks

Based upon the work carried out, Substantial Assurance can be given regarding the effectiveness of the system of internal control operating within the WMA. However, some control issues were identified which require attention by management:

- As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January).
- East Suffolk IDB and Pevensey & Cuckmere hold just three Board meetings each year, therefore Board Members are not being kept fully informed of the financial position of their Board during the course of the year.
- King's Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.
- Of the timesheets tested, two had not been authorised by the appropriate manager.
- Board Members are not being kept fully informed of the level of assets and investments held during the course of the year. These are included in the Financial Report, which as noted above, is not presented at the last Board meeting each year.

### Summary of Key Recommendations

The key recommendations arising from the audit are:

- In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.
- The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised of their Board's financial position during the course of the year.
- King's Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.
- Finance Officers should ensure that all timesheets have been appropriately authorised prior

to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.

- Board Members should be kept fully apprised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.

### Summary of Agreed Actions

The Finance & Rating Manager has agreed to implement the following actions:

- A full Balance Sheet will be included in the Management Report which is presented to Boards and CMC at their meetings in December, January and February, together with supporting notes.
- All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&E)). The revenue charge every year (or depreciation) that is shown on the I&E Account will equate to the loan repayment, which will regularise the KLIDB General Reserve.
- Any unauthorized timesheets will be returned to the authorising manager for appropriate authorisation to enable payment to be made.
- Assets and investments will be included in the Balance Sheet as part of the Management Report presented to Boards and CMC in December, January and February.

The Chief Executive will put the recommendation to the Boards of East Suffolk and Pevensey & Cuckmere that they consider increasing the number of Board meetings each year from three to four.

## 2. Objective & Scope

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

2.2 The audit involved the following:

- Creditors – sample testing of purchase orders and invoice payments for appropriate authorisation in accordance with Financial Regulations.
- Risk Management - reviewing Board minutes for evidence of review of Risk Register at regular intervals; reviewing each Board's Risk Register for expected and relevant risks.
- Budgetary Control – reviewing Board minutes for evidence that budgets for the year ahead are set and that monitoring reports are presented to the Board on a regular basis with analysis of any variations. Checking that financial reporting to Boards is in accordance with Financial Regulations.
- Reserve's Policy – reviewing each Board's Reserves Policy for adequacy and assessing whether each Board's reserves are appropriate.
- Income – reviewing the system for the receipt and banking of income; test checking a sample of income receipts for evidence of prompt and correct banking, and that VAT is accounted for correctly.

- 
- Petty Cash – reviewing the petty cash system and the appropriateness of payments made out of petty cash for appropriateness.
  - Payroll – sample testing of payroll records for correct authorisation of timesheets and correct application of PAYE/NIC deductions.
  - Assets & Investments – reviewing the process for monitoring and reporting investments and assets, ascertaining each Board's current investments and where they are held. Tracing a sample of investments back to source documents for appropriate authorisation. Reviewing the process for the monitoring and reporting of cash flow, ensuring that cash flows are maintained at an appropriate level.
  - Cashbook & Bank Reconciliations – sample testing of the reconciliation of each Board's cashbook to their bank statements, checking that any discrepancies are identified, investigated and explained, and that corrective action is taken. Checking that all bank accounts have remained in credit throughout the whole year.
  - Year End Procedures – checking that accounting statements prepared during the year were prepared using the correct accounting basis.
- 2.3 Recommendations arising from the previous audit were followed-up to ensure their implementation by management.
- 2.4 The audit review was undertaken in liaison with the Finance & Rating Manager and consisted of discussions relating to the operation of the internal control processes, review of relevant documentation and sample testing of specific transactions.
- 2.5 Due regard was taken of the guidance issued on 30<sup>th</sup> March 2019 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 2019)" and "Good Governance for IDB Members" published by the Association of Drainage Authorities (ADA) in November 2018.
- 2.6 Following completion of the audit, Internal Audit completed section 4 of the Electronic Annual Governance and Accountability Return for 2019/20 for each of the six Boards.
- 2.7 The review was undertaken during March and April 2020.

### **3. Background Information**

- 3.1 The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.

#### 4. Our Opinion

- 4.1 On the basis of the work undertaken, management can be provided with an overall opinion of “Substantial Assurance” regarding the effectiveness of the system of internal control operating within the WMA.

<b>OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE</b>	
<b>Control Objectives</b>	<b>Assurance Opinion</b>
<b>1. Creditors</b> - To ensure that all orders have been raised and payments processed in accordance with Financial Regulations.	<b>Full</b>
<b>2. Risk Management</b> – To ensure that the authority has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.	<b>Full</b>
<b>3. Budgetary Control</b> - To ensure that robust controls exists regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.	<b>Substantial</b>
<b>4. Reserve’s Policy</b> - To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.	<b>Substantial</b>
<b>5. Income</b> – To ensure that expected income is fully received, based on correct prices, properly recorded and promptly banked, and that VAT is appropriately accounted for.	<b>Substantial</b>
<b>6. Petty Cash</b> - To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.	<b>Substantial</b>
<b>7. Payroll</b> - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.	<b>Full</b>
<b>8. Assets &amp; Investments</b> - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.	<b>Substantial</b>
<b>9. Cashbook &amp; Bank Reconciliations</b> - To ensure that regular monthly reconciliations are carried out by a responsible officer and that this is evidenced. To ensure that any discrepancies are investigated and explained, and that corrective action is taken where necessary.	<b>Full</b>
<b>10. Year End Procedures</b> – To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.	<b>Full</b>

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions and due dates for their implementation.

- 4.3 A total of 14 recommendations were made arising from last year's review; as part of this current year's audit these were followed-up to ensure that they had been implemented by management. The results of the follow-up are attached as Appendix B. Of the 14 recommendations, 10 have been actioned, three partly actioned and one did not require any action to be taken by management. The three recommendations which are currently in the process of being implemented are:
- Physical verification of assets is in progress; not completed for the WMA Eastern Boards due to Covid-19 outbreak;
  - As at 4<sup>th</sup> March 2020, out of a total of 152 Members across all six Boards, 13 (9%) had not filed a declaration of interest return and six (5%) had not completed the return fully;
  - Norfolk Rivers and East Suffolk IDB have agreed to reduce the number of Members; Broads IDB decided not to reduce the number of their Members.
- 4.4 Appendix C provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.
- 4.5 The Terms of Reference for the review are attached as Appendix D.

## **5. Reporting**

- 5.1 A copy of the final report will be sent to the Chief Executive of the Water Management Alliance.

## **6. Acknowledgements**

- 6.1 Internal Audit would like to express our thanks to the following for their assistance during the course of the audit:
- Sallyanne Jeffrey, Finance & Rating Manager
  - Phil Camamile, Chief Executive
  - Lisa Manning, Senior Finance & Rating Officer
  - Trish Walker, Finance & Rating Officer
  - Amy Taylor, Finance & Rating Officer.

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 3: Budgetary Control** - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u> As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January). For example, the Board of Broads IDB considered and approved the Financial Report for 2018/19 at their meeting in May 2019, the Financial Report for April – June 2019 in August 2019 and the report for April – September 2019 in October 2019. At their meeting in January 2020, the Board did not receive a financial report for the year to date. Similarly, under consortium matters, the Board received a WMA Financial Report at each meeting in May, August and October but not in January 2020.</p> <p><u>Risk</u> Risk that Board Members are not fully apprised of the financial position of their Board during the course of the year.</p>	In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.	Medium	<p>A Management Report containing financial information is presented to the Boards and to the CMC for their meetings in December, January and February, but it only includes detailed Income and Expenditure for the purposes of budgeting and rate setting, and does not include a Balance Sheet.</p> <p>The Earmarked Balances and Reserves are also included in the Management Reports, along with a five-year indicative forecast.</p> <p>We will include a full Balance Sheet with these Management Reports, together with supporting notes, moving forward (please also see rec 6).</p>	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>
2.	<p><u>Finding</u> King's Lynn IDB Board reviewed the Financial Report for the period April 2019 to January 2020 at their meeting on 13<sup>th</sup> March 2020; their next meeting is on 15<sup>th</sup> May 2020. King's Lynn hold Board meetings every six months, whereas</p>	The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised	Medium	I will put this to both Boards when they next meet, but doubt they will agree or consider it to be necessary.	<p>Chief Executive</p> <p>June 2020</p>



## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 3: Budgetary Control** - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>the other IDBs have only three or four Board meetings each year; for example, East Suffolk only has three meetings a year and their next meeting is not until 17<sup>th</sup> June 2020. Therefore, Boards are not being fully appraised of the financial position of the IDB frequently enough.</p> <p><u>Risk</u> Risk that Board Members are not being appraised of the financial position of the Board frequently enough.</p>	of their Board's financial position during the course of the year.		<p>We keep all of our Board members apprised of relevant matters between meetings by newsletters and emails.</p> <p>In fact both of these two Boards have actually asked for less financial information in future, as has been recorded in the Boards minutes (with P&amp;CWLMB expressly requesting that we only report by exception from now on).</p>	

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 4: Reserves – To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><b>Finding</b></p> <p>Each IDB aims to maintain their General Reserve at a level commensurate with their net expenditure:</p> <ul style="list-style-type: none"> <li>• Broads – no less than 20% of net expenditure i.e. £200k</li> <li>• East Suffolk – between 20-25%; no less than £50k.</li> <li>• King's Lynn – 20-25%; no less than £600k.</li> <li>• Norfolk Rivers – not less than 25%; i.e. £100k.</li> <li>• South Holland – 20-25%; i.e. £600k.</li> <li>• Pevensey &amp; Cuckmere – 20%.</li> </ul> <p>Point 4.6 in the Reserves Policy states that "as a minimum, the Board's Reserves (net of grant) should not fall below one year's net expenditure, as set out in ADA's Guide to Good Governance". Therefore, each IDB aims to maintain their Reserves at the following levels:</p> <ul style="list-style-type: none"> <li>• Broads - £1m</li> <li>• East Suffolk - £1m</li> <li>• King's Lynn - £3m</li> <li>• Norfolk Rivers - £0.85m</li> <li>• South Holland – £3.25m</li> <li>• Pevensey &amp; Cuckmere - £0.55m.</li> </ul> <p>Analysis of each Board's Reserves (as at 31/09/19) identified that all Boards were maintaining their reserves at appropriate levels, and were complying with 4.6 in the Reserves Policy. However, it is noted that the King's Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.</p>	King's Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.	Medium	<p>It will be at the end of the financial year when we prepare the statutory accounts.</p> <p>All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been part-financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&amp;E)).</p> <p>The revenue charge every year (or depreciation) that is shown on the I&amp;E Account will equate to the PWLB loan repayment, which will regularise the General Reserve.</p>	<p>Finance and Rating Manager</p> <p>15 May 2020</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 5: Income – To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and that VAT was appropriately accounted for.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<p><u>Finding</u> Each Board has the same Drainage Rates &amp; Special Levies Collection Policy. With the exception of Pevensey &amp; Cuckmere's policy, each Board's policy has passed its stated review date. The policy was reviewed in May/June 2014 and was next due to be reviewed in October/November 2019 i.e. the policy is reviewed every five years. The Pevensey &amp; Cuckmere policy was reviewed on 31<sup>st</sup> October 2017 and is next due for review in October 2022.</p> <p><u>Risk</u> Risk that the Rate Levies &amp; Collection Policy is out of date and not fit for purpose.</p>	Each Board's Rate Levies & Collection Policy should be reviewed and updated/amended as appropriate.	Low	Agreed.	<p>Chief Executive</p> <p>Next face-to-face meeting of the Boards.</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
5.	<p><u>Finding</u></p> <p>Payrolls for King's Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2019 and January 2020, were checked to ensure that:</p> <ul style="list-style-type: none"> <li>• BACS Submission Details report had been initialled by CEO;</li> <li>• Update Records Check Report payroll totals for each employee agreed to their payslip;</li> <li>• Payslip details agreed to timesheet or expenses sheet;</li> <li>• Timesheet or expenses sheet signed by employee;</li> <li>• Timesheet or expenses sheet authorised by the appropriate officer.</li> </ul> <p>The following exceptions were identified:</p> <ul style="list-style-type: none"> <li>• C. Rowley (South Holland) claimed three non-taxable miles on his timesheet for w/e 30/12/19 for which he was not paid;</li> <li>• M. Norman (King's Lynn) claimed a total of 31.2 basic hours on his timesheet for w/e 15/06/19 but was only paid for 30.2 hours;</li> <li>• A. Cullingford's (Broads) timesheet for w/e 21/06/19 was not authorised (out of a total of 21 timesheets tested);</li> <li>• J. Voutt's (King's Lynn) timesheet for w/e 29/12/19 was not authorised (out of 30 timesheets tested).</li> </ul> <p>The two underpayments were discussed with the Finance &amp; Ratings Manager who agreed to update the payroll so that the two employees receive their full entitlement.</p>	<p>Finance Officers should ensure that all timesheets have been appropriately authorised prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.</p>	Medium	Agreed.	<p>Finance and Rating Manager</p> <p>With immediate effect.</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 8: Assets and Investments - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u> Investments and assets are reported to the Board in the Financial Report, which, as mentioned above at 3.1, is not reported to each of the Boards at their Board meeting held in January / February each year. Therefore, Board Members may not be kept fully apprised during the course of the year of the current level of assets and investments held by their respective Board.</p> <p><u>Risk</u> Board Members are not kept fully apprised of the level of assets and investments held by the Board.</p>	Board Members should be kept fully apprised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.	Medium	Agreed, as per recommendation 1.	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>

## Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
1.	<u>Finding</u> The Risk Management Policy does not state the frequency of review, who it is to be reviewed by and when it is next due for review. The policy was last reviewed in January 2017 and is generally reviewed by the Board every three years, or earlier if there are any changes advised by the JPAG Practitioners' Guide.	The Risk Management Policy should state how often it should be subject to review, who it is reviewed by (i.e. the Board) and when it is next due for review.	Low	Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.	Phil Camamile, CEO WMA. Completed.	<b>Actioned.</b>  Front sheet of each Board's RMP state: <ul style="list-style-type: none"> <li>• Date last updated – January 2017 (to be reviewed every 5 years);</li> <li>• Next review date – January 2022;</li> <li>• Reviewed by the Board.</li> </ul> South Holland's RMP states that it was last reviewed in November 2016 and is next due for review in November 2021.
2.	<u>Finding</u> Each Board's Risk Register only gives the current risk score; they do not give the target risk score i.e. the risk score which the organisation is working towards. By showing both target and current risk scores, it can be seen if any progress has been made in mitigating each risk. It is not clear who the responsible officer is for addressing each risk. The Good Governance Guide for IDB Members (Nov 2018) states, at 10.2.2, that the IDB's Risk Register should	Management should consider enhancing the format of each Board's Risk Register so that it includes the following details: <ul style="list-style-type: none"> <li>• Strategic objectives;</li> <li>• Risks – key risks to achieving strategic objectives;</li> <li>• Key controls – those controls/systems currently in place to mitigate each risk;</li> </ul>	Low	The CEO stated to Internal Audit that the Risk Registers used to be laid out in the format as recommended, but that in 2017 it was decided to change them to follow the "simpler" format set out in Section 5, Appendix 1 of the JPAG Practitioner's Guide 2017. The Risk Registers do still show the strategic objectives agreed by the five Boards every year and all risks are linked to these objectives.	No required action.	The "simpler" format of the Risk Register is appended to each Board's RMP.

## Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	<p>assign ownership for each risk. The ADA Risk Management Strategy &amp; Policy template includes a suggested format for a Risk Register, which differs to the format currently used by each Board. The ADA Risk Register includes the following column headings:</p> <ul style="list-style-type: none"> <li>• Strategic objectives</li> <li>• Risks</li> <li>• Key controls – what controls/systems are in place to mitigate these risks?</li> <li>• Assurances on controls – what evidence shows controls / systems are effective?</li> <li>• Risk score</li> <li>• Gaps in controls – where are there no controls or ineffective controls?</li> <li>• Gaps in assurance – where is further evidence of effective control required?</li> <li>• Action plan – what should we do to rectify the situation?</li> <li>• Responsible officer / implementation date.</li> </ul>	<ul style="list-style-type: none"> <li>• Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk;</li> <li>• Current risk score;</li> <li>• Gaps in control – where controls are lacking or are ineffective;</li> <li>• Gaps in assurance – where is further evidence of effective control required?</li> <li>• Action Plan – actions/controls required to meet target risk score;</li> <li>• Target risk score</li> <li>• Officer responsible for implementing required actions;</li> <li>• Due date for reaching target risk score;</li> <li>• Update on required actions/controls;</li> <li>• Current status.</li> </ul>		<p>Following guidance received from External Audit, it has been decided to keep the current format of the Risk Registers (following the JPAG best practice guidance). However, the CEO is to raise the possibility of amending the current risk register format with JPAG.</p>		

## Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
3.	<p><u>Finding</u></p> <p>From benchmarking the WMA's Data Protection Policy against a sample of Borough Councils' own such policies, there are a number of areas which are not included in the WMA policy:</p> <ul style="list-style-type: none"> <li>Risks to compliance with DPA/GDPR, such as accidental or deliberate breach of data protection, potential sanctions imposed against WMA by the ICO as a result of loss or misuse of data, and potential legal action from data subjects following a breach.</li> <li>Staff responsibilities regarding data protection/GDPR.</li> <li>Duties of the Data Protection Officer.</li> <li>Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included.</li> <li>Breach of policy by a Member or staff – the WMA policy does not state that failure to comply with the policy could amount to misconduct, which could be a disciplinary matter, leading to the dismissal of staff, and serious breaches could result in personal criminal liability. Breach of the policy by a Member would be a potential breach of the Members' Code of Conduct. A data protection breach could lead to individual officers or Members being prosecuted under GDPR, not just WMA.</li> </ul>	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> <li>Risks of non-compliance;</li> <li>Staff responsibilities relating to Data Protection and GDPR;</li> <li>Process for dealing with data breaches;</li> <li>Breach of policy by staff or Member;</li> <li>Duties of DPO.</li> </ul>	Low	Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.	Phil Camamile, CEO WMA. 31 <sup>st</sup> December 2019	<p><b>Actioned.</b></p> <p>Data Protection Policy was reviewed in July 2019; it is next due for review in July 2024.</p> <p>Point 1.4 of the policy outlines the responsibilities of employees.</p> <p>Appended to the policy is a Data Breach Questionnaire which is required to be completed and sent to the DPO if a data breach occurs.</p> <p>The duties of the DPO are briefly referred to in section 4 – Data Handling, which states that each WMA Member Board shall have an appointed DPO who will be the point of contact for any data protection or personal data, processing and/or queries.</p> <p>Section 4.6 of the Information Security Systems Acceptable Use Policy states that failure to comply with the policy could lead to disciplinary action being taken and serious breaches could also result in personal criminal liability, with individual officers and/or members being prosecuted. At the request of Internal Audit, the CEO has agreed to include a paragraph regarding any breach of the policy in the Data Protection Policy.</p>



## Follow-up of Previous Report's Recommendations

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
4.	<u>Finding</u> According to a spreadsheet provided to Internal Audit, of the 32 members of staff at WMA who are required to undertake GDPR training, only 11 to date have completed the online training. However, the CEO and Data Manager have given guidance/training on GDPR compliance to all of the other staff shown in the spreadsheet at a number of Internal Best Practice meetings, which are held quarterly. Therefore, most staff and all Line Managers are therefore aware of the requirements of GDPR and the Information Security & Systems – Acceptable Use Policy, as it affects them.	All relevant members of staff should receive appropriate training in GDPR and Data Protection.	Low	All of the key staff have had GDPR training. Those staff that have yet to receive any external training as shown in the spreadsheet will receive an appropriate “lower level” of training in due course, but it is not a priority for them because of the nature of their roles. Not everyone in the spreadsheet has access to personal data.	Phil Camamile, CEO WMA. 31 <sup>st</sup> December 2019	<b>Actioned.</b>  All staff have now had GDPR training and Cyber Security Training, which has been provided by an external consultant (please see the Certificates of Attendance and Invoice attached).
5.	<u>Finding</u> WMA does not have a written policy/procedural document describing the process to be followed in the investigation and reporting of data breaches. At present, WMA refers to the ICO website guidance with regards to reporting a data breach.	Management should consider compiling a written policy/procedure detailing the process to be followed in the investigation and reporting of data breaches.	Low	Agreed, although this is covered briefly in the Information Security & Systems - Acceptable Use Policy (particularly 4.4).	Phil Camamile, CEO WMA. 30 <sup>th</sup> September 2019	<b>Actioned.</b>  The WMA now has separate Data Breach Procedures which cover this.

## Follow-up of Previous Report's Recommendations

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
6.	<u>Finding</u> The JPAG Practitioners' Guide (March 2018) at point 5.57 lists the key information which is needed in an asset register. This recommends that an asset register should include the location of the asset and the responsible officer (the guidance states that it may be appropriate to assign responsibility for each asset to members of staff). It is noted that the Boards' asset registers do not include location or responsibility. However, assets listed in the Fixed Asset Register are either located at each Board's depot or working in/alongside the infrastructure within the drainage district.	In accordance with the JPAG guidance, each Board's asset register should include location of the asset and the officer responsible for each asset.	Low	Agreed, although each Board's Financial Regulations clearly state who is responsible for its tangible fixed assets (Section R: Security).	Phil Camamile, CEO WMA. 30 <sup>th</sup> September 2019	<b>Actioned.</b>  All Fixed Assets have been assigned to a responsible officer, and their location and assignment will be shown on the month 12 financial report for 2019/20, and on all financial reports in future, moving forward.
7.	<u>Finding</u> There is a lack of evidence of an annual physical verification of assets, listed on each Board's asset register, taking place. Point J.4 of the Financial Regulations states that at least once a year, the Finance Officer will confirm the accuracy of the fixed asset register by carrying out a physical inspection of the Board's assets. Some managers do	In accordance with the Financial Regulations, an annual physical verification of all assets recorded on each Board's Fixed Asset Register should be undertaken so as to confirm the accuracy of the register.	Medium	Agreed. A process of undertaking annual checks of assets held at each depot will be introduced. This will include the verifying of asset IDs and taking photographs of assets, evidencing the checking process.	Phil Camamile, CEO WMA. 30 <sup>th</sup> September 2019	<b>Partially Actioned</b> (not completed for all Boards due to COVID-19)  Full physical verification of fixed assets for SHIDB and KLIDB have been completed. The Senior Finance & Rating Officer alongside the Operations Manager for

## Follow-up of Previous Report's Recommendations

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	check their assets periodically; however, this is not evidenced. Monthly financial reports, which include the Board's asset register, are sent to each manager; therefore, managers should be aware of the assets they are responsible for.					<p>each Board enacted this. This will happen annually at an agreed time.</p> <p>This has only been partially actioned and not completed for the WMA Eastern Boards due to the restrictions of COVID-19 (this was planned for March 2020).</p>
8.	<p><u>Finding</u></p> <p>WMA maintain an inventory of IT equipment held by staff; however, there is a lack of assurance that the inventory is up to date. The Data Manager is currently undertaking an audit of IT equipment such as laptops, phones and printers provided to staff for use in their work, which they may have at home. An email was sent to relevant staff asking them to confirm details of any such items held by them; to date, only a few have replied back. It should be noted that this only applies to the three WMA Eastern Boards where most staff work from home; it does not apply to the other three Boards.</p>	The inventory of IT equipment held by staff for their use at home should be updated. This should be referenced when staff leave the organisation to ensure that all such equipment is returned.	Low	Agreed.	Phil Camamile, CEO WMA. 30 <sup>th</sup> September 2019.	<p><b>Actioned.</b></p> <p>Inventory Register has been updated during the year.</p>

## Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
9.	<u>Finding</u> Board Members are not required to make an annual declaration of interests; a new form is required for each new term of office i.e. every three years. However, it has been made clear to Members that the requirement for ensuring their details are correct rests with them; this is included in the Members' Code of Conduct (section 13) and on the first page of the Declarations of Interest Form (item 1).	In the absence of Members submitting an annual declaration of interests form, an email should be sent to each Member each year asking them to confirm their current declaration as being correct and up to date. Members should be given 28 days to respond; if no response is forthcoming, the assumption can be made that there is no change. However, it should be made clear to Members that the requirement for ensuring that their details are correct rests with them.	Low	Agreed; an email will be sent to all Board Members every year.	Phil Camamile, CEO WMA. 31 <sup>st</sup> December 2019	<b>Actioned.</b>  Declarations of Interest (Dol) Logs have been completed. Further evidence of emails that have been sent to Board Members can be provided on request.
10.	<u>Finding</u> A review was undertaken of the declaration of interest's forms filed by Members on each Board's website. This identified that of the 142 current members across the 6 Boards, only 93 members (65%) had submitted a fully and correctly completed declaration of interests form; 14 members had not filed a return and 35 had not completed the form correctly/fully. At the top of the form it clearly states that where a	All Members should complete a declaration of interests form for each new term of office i.e. every three years.	Low	Agreed. Members are always asked to submit a declaration of interest form and most do. Due to a lack of resources, the website is not always kept up to date. The CEO has been through all of the Dols received during the last financial year and has updated the website.	Phil Camamile, CEO WMA. Completed	<b>Partly Actioned.</b>  Members' Dols for each Board were reviewed on the website (as at 4 <sup>th</sup> March 2020). Out of a total of 152 Members across all six Boards, 13 (9%) had not filed a return and 8 (5%) had not completed the return fully. This is broken down as follows:

## Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	<p>question does not apply then the member should put "NONE" and that they should not leave any boxes blank. One member had only signed and dated the form, leaving all of the questions blank; another had answered just one question, leaving the rest blank. Several members had left some questions blank, while others had crossed through a question rather than writing "NONE". All forms had been signed.</p> <p>Members are required to complete a declaration of interest form every 3 years i.e. at each new term of office. However, several forms were identified dating longer than that, typically from 2015, although one appeared to date from 2011, and another from 2013. It should be noted that Members are also required by law to declare an interest in any of the business being transacted at each Board meeting (this is a standard agenda item); such declarations are regularly made and always minuted.</p>					<ul style="list-style-type: none"> <li>• Broads – 4 (appointed) Members out of a total of 39 had not yet filed a return; of those DoIs filed, all had been completed fully, and signed and dated.</li> <li>• East Suffolk – 1 not completed fully; 3 (appointed) Members not filed a return (out of a total of 23).</li> <li>• King's Lynn – 3 not completed fully; 1 (appointed) Member not filed a return (21 Members in total).</li> <li>• Norfolk Rivers – 2 not completed fully; 2 not filed a return (out of 31 Members).</li> <li>• South Holland – 1 not completed fully; 2 (appointed) Members not filed a return (21 Members in total).</li> <li>• Pevensey &amp; Cuckmere –</li> </ul>

## Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
						1 not completed fully; 1 (appointed) Member not filed a return (17 Members in total).
11.	<p><b>Finding</b></p> <p>A total of eight declarations of interest (DoI) forms had been filed under the wrong member on the Broads website relating to Appointed Members; the forms had been filed out of sequence, with each member's form filed under the name of the member listed below them. In addition, for one appointed member who had not filed a return, their entry contained a copy of a form relating to someone else who is not shown on the current list of members.</p>	<p>Completed declaration of interests forms should be filed under the correct Member on each Board's website.</p> <p>Management should consider removing the DoI forms from the website so as to prevent similar errors happening in the future. The CEO informed Internal Audit that no other IDB publishes its Members' Dols o their website.</p>	Low	<p>Agreed. The CEO has been through the Dols of elected and appointed members for all Boards to ensure that they are current and correct, and has uploaded them onto the website. These were checked by Internal Audit (on 29/04/19) and no errors were found.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>	<p><b>Actioned.</b></p> <p>As at 4<sup>th</sup> March 2020, the eight Dols, identified in the previous report as being filed under the wrong Member, were now filed correctly on the website.</p>
12.	<p><b>Finding</b></p> <p>The Employees' Code of Conduct states that any gift or hospitality valued at more than £25 must be declared in the Register of Gifts &amp; Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the</p>	<p>The same de-minimus limit, above which a gift or hospitality must be declared, should be stated in the Employees' and Members' Codes of Conduct and in the Register of Members' Interests Form.</p>	Low	<p>Agreed. The correct de-minimus figure is £30; this figure was changed by all of the Boards a few years ago and the revised Members Code of Conduct does not appear to have been uploaded to the WMA website. The CEO has updated the</p>	<p>Phil Camamile, CEO WMA. Completed.</p>	<p><b>Actioned.</b></p> <p>Each Board's Members' Code of Conduct states the de-minimus figure of £30.00 (section 9(6a)(viii)).</p> <p>The Employees Code of</p>

## Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
	limit at £30.			Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.		Conduct states that any gift or hospitality valued at £30 or more must be declared (2.3.1).
13.	<p><u>Finding</u></p> <p>Some key governance policies do not state when they were last reviewed, frequency of review or when they are next due for review. . However, it should be noted that most policies do have the Date Last Reviewed and Next Review Date on the first page of the policy.</p> <p>Key governance documents should be reviewed every three to five years; however, the Whistleblowing Policy has not been reviewed since January 2008.</p>	Key governance documents should state when they were last reviewed, by whom (i.e. the Board) and when they are next due to be reviewed. Any document which has not been reviewed within the last five years should be reviewed.	Low	<p>Agreed. All governance policies will be updated so that they state on their front page Date Last Reviewed and Next Review Date.</p> <p>Most governance policies are reviewed every three years at the start of a new three year term, after the IBD has had an election. It would appear that the Whistleblowing Policy slipped through the review process; however, all other governance policies are up to date.</p> <p>A register of policies will be compiled listing all Board policies, the date they were last reviewed and date when they are next due for review.</p>	Phil Camamile, CEO WMA. 30 <sup>th</sup> September 2019.	<p><b>Actioned.</b></p> <p>All Governance policies have been updated to state date last reviewed, frequency of review and next review date. Most Governance policies are reviewed every 5 years.</p> <p>Whistleblowing Policy has been updated to state date last reviewed, that it is reviewed every 3 years, and next review date.</p> <p>Broads IDB Whistleblowing Policy was last reviewed by the Board on 12<sup>th</sup> August 2019.</p>

## Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
14.	<p><u>Finding</u></p> <p>There are wide differences in the number of Members each Board has. For example, King's Lynn and South Holland both have 21 Members, whereas Broads has 38 and Norfolk Rivers 29. Attendance at Board meetings is low; typically, only two thirds of Members attend each meeting; at Norfolk Rivers, only half of Members attend Board meetings. ADA's Good Governance Guide (November 2018) states that Defra suggest that IDBs should have 21 Members; it states that "larger IDBs may wish to consider reconstituting to a smaller size, to see fewer vacant seats, more contested elections, and better attendance at meetings".</p>	The membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, as they are geographically much smaller than both King's Lynn and South Holland.	High	Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.	Phil Camamile, CEO WMA. 30 <sup>th</sup> December 2019.	<p><b>Partly Actioned.</b></p> <p>As at 4<sup>th</sup> March 2020, as per their website, Norfolk Rivers had 31 Members (16 Appointed and 15 Elected). At the Board meeting on 15<sup>th</sup> August 2019, it was agreed that the total number of Board members would be reduced from 31 to 21 (minute ref. 52/19/02). Agreed that the Chief Executive would prepare a map that established 10 new Electoral Divisions (one elected member per division) for consideration at the next meeting (on 17<sup>th</sup> October 2019), where it was decided that any further suggested changes would be discussed at the following meeting in January 2020. At the Board meeting in January 2020, the Board agreed the 10 Electoral Divisions.</p>



## Follow-up of Previous Report's Recommendations

Control Objective 7: To ensure that robust governance arrangements are in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
						<p>Broads IDB has 39 Members. At the Board meeting on 20<sup>th</sup> May 2019, the Board decided not to consider reducing the no. of Board members. The Chief Executive “was instructed not to spend any time on preparing reports or on any further consideration of this issue” (minute ref. 32/19/02).</p> <p>East Suffolk has 23 Members. At the Board meeting on 30<sup>th</sup> October 2019, it was agreed to reduce the total no. of members from 23 to 21 (minute ref. 58/19/02).</p>

## Assurance Opinion and Recommendation Priority Definitions

### Assurance Opinion

### Definition

**Full Assurance**

In our opinion, there is a **sound** system of internal control that is likely to achieve the system objectives, and which is operating effectively in practice.

**Substantial Assurance**

In our opinion, there is a sound system of internal control operating, but there are a **few weaknesses** which could put the achievement of system objectives at risk.

**Limited Assurance**

In our opinion, there is a system of internal control with a number of weaknesses likely to **undermine** achievement of system objectives, and which is vulnerable to abuse or error.

**No Assurance**

In our opinion, there is a **fundamentally flawed** system of internal control that is unlikely to achieve system objectives and is vulnerable to serious abuse or error.

### Recommendation Priority

### Definition

**Low**

These issues would contribute towards improving the system under review, and are of limited risk. It is expected that corrective action to resolve these will be taken as resources permit.

**Medium**

A control process that contributes towards providing an adequate system of internal control. It is expected that corrective action to resolve these will be implemented within three to six months.

**High**

A fundamental control process, or statutory obligation, creating the risk that significant fraud, error or malpractice could go undetected. It is expected that corrective action to resolve these will be commenced immediately.

**Internal Audit Service**

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



**WATER MANAGEMENT ALLIANCE**

**REVIEW OF EFFECTIVENESS OF THE  
SYSTEM OF INTERNAL CONTROL  
2019 - 2020**

**INTERNAL AUDIT  
TERMS OF REFERENCE**

## **1. INTRODUCTION**

---

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2019 – 2020.
- 1.2 Section 6 of The Accounts and Audit Regulations 2015 states that ‘*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*’.
- 1.3 Internal Audit is defined as ‘*an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*’ Public Sector Internal Audit Standards, April 2017.
- 1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.
- 1.5 The authority of the Internal Auditor is established in the Financial Regulations.
- 1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for the following Internal Drainage Boards:
  - Broads
  - East Suffolk
  - King’s Lynn
  - Norfolk Rivers
  - South Holland

and to the Pevensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns for 2019-20 for all six Boards.

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

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- 2.1 The work of the Internal Auditor will be guided by ‘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 2019)’ published by the Joint Panel on Accountability & Governance (JPAG).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2019-20, the auditor will consider the following internal control objectives (as stated on the return):
  - A. Accounting Records  
To ensure that appropriate accounting records have been properly kept throughout the financial year.

- B. Financial Regulations and Standing Orders  
To ensure that the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
- C. Risk Management  
To ensure that the authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- D. Budgetary Control  
To ensure that budgets are prepared on a realistic basis and are monitored throughout the year, any variations are investigated, with corrective action being taken if necessary, and that reserves are appropriate.
- E. Income  
To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
- F. Petty Cash  
To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.
- G. Payroll  
To ensure that salaries to employees and allowances to Members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.
- H. Assets and Investments  
To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.
- I. Cashbook and Bank Reconciliations  
To ensure that periodic and year-end bank account reconciliations are properly completed and verified.
- J. Year End Procedures  
To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.

2.3 Last year's audit reviewed the following areas:

- Accounting Records
- Financial Regulations and Standing Orders
- Risk Management
- Income
- Payroll
- Year-End Procedures
- Asset Management
- GDPR and Data Protection Act 2018
- Board Members' Declarations of Interest

- Write-offs
- Succession Planning.

2.4 The agreed actions arising from recommendations made in last year's audit will be followed up to establish if they have been implemented by management.

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

### **3. TASKS**

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3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2018-19 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.
- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance & Accountability Return for 2019-20.

### **4. WORK PLAN**

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4.1 The audit will be undertaken by Mike Tweed, Internal Auditor, Borough Council of King's Lynn & West Norfolk.

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

<b>Task</b>	<b>Time</b>
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for 2018-19.	0.5
Undertake sample testing to establish that processes are being applied as intended.	3.5
Exit meeting with management to discuss the findings and recommendations arising from the review. Drafting the report.	0.5
Completing the Return and reporting if required.	0.5

**5. AGREEMENT**

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

## FRS102 as at 31 March 2020 - Results Schedule

### ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2020 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	20 February 2020

### Please Note

Asset returns - The figure on page 2 for the investment return over the year is based on information provided by the Administering Authority. The figure incorporates actual Norfolk Pension Fund returns for the period 1 April 2019 to 29 February 2020 and an estimate Fund return of -10.1% for the month to 31 March 2020.

McCloud – As instructed, an estimate McCloud judgement allowance has been added to the formal valuation results so the impact is continued to be included within the balance sheet at 31 March 2020 (as per the 2019 accounting approach)



Robert Bilton FFA  
For and on behalf of Hymans Robertson LLP  
9 April 2020



## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2019	31 Mar 2019	31 Mar 2019
Actives	30	1,267	47
Deferred Pensioners	4	28	56
Pensioners	2	22	69

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

### Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2019 to 31 March 2020	£1,311,000

### LGPS early retirements

New Early Retirements 1 April 2019 to 31 March 2020	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2019 to 31 March 2020	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 2020 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2019 to 31 March 2020	(5.4%)
<b>Total Returns from 1 April 2019 to 31 March 2020</b>	<b>(5.4%)</b>

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

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2020.

Period Ended	31 Mar 2020	31 Mar 2019
Equities	48%	50%
Bonds	36%	35%
Property	14%	12%
Cash	2%	3%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2020 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2020 % p.a.	31 Mar 2019 % p.a.
Pension Increase Rate (CPI)	1.8%	2.4%
Salary Increase Rate	2.5%	2.7%
Discount Rate	2.3%	2.5%

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

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2018 model, an allowance for smoothing of recent mortality experience and a long term rate of improvement of 1.25% p.a. for women and men.

	Males	Females
Current Pensioners	21.7 years	23.9 years
Future Pensioners*	22.8 years	25.5 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 life expectancies are shown below:

Prospective Pensioners	Pensioners
CMI 2013 model assuming the current rate of improvement has peaked and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has peaked 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 different to those used to value the Obligations in the Employer's Opening Position.

### Commutation

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

## Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2020

### Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	3,140		3,140
Present value of funded liabilities		5,636	(5,636)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2019</b>	<b>3,140</b>	<b>5,636</b>	<b>(2,496)</b>
Service cost			
Current service cost*		532	(532)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>532</b>	<b>(532)</b>
Net interest			
Interest income on plan assets	83		83
Interest cost on defined benefit obligation		149	(149)
<b>Total net interest</b>	<b>83</b>	<b>149</b>	<b>(66)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>83</b>	<b>681</b>	<b>(598)</b>
Cashflows			
Participants' contributions	109	109	-
Employer contributions	295		295
Estimated benefits paid	(26)	(26)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>3,601</b>	<b>6,400</b>	<b>(2,799)</b>
Remeasurements			
Changes in financial assumptions		(568)	568
Changes in demographic assumptions		(204)	204
Other experience		947	(947)
Return on assets excluding amounts included in net interest	213		213
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>213</b>	<b>175</b>	<b>38</b>
Fair value of plan assets	3,814		3,814
Present value of funded liabilities		6,575	(6,575)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2020</b>	<b>3,814</b>	<b>6,575</b>	<b>(2,761)</b>

Please note the Employer's fair value of plan assets is less than 1% of the Fund's total.

I estimate that the present value of funded liabilities comprises of approximately £5,478,000, £664,000 and £433,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2020.

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

\*\* The unfunded liabilities comprise of £0 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.

## Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2019

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,643		2,643
Present value of liabilities		4,551	(4,551)
<b>Opening Position as at 31 March 2018</b>	<b>2,643</b>	<b>4,551</b>	<b>(1,908)</b>
Service cost			
Current service cost*		442	(442)
Past service cost (including curtailments)		20	(20)
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>462</b>	<b>(462)</b>
Net interest			
Interest income on plan assets	76		76
Interest cost on defined benefit obligation		130	(130)
<b>Total net interest</b>	<b>76</b>	<b>130</b>	<b>(54)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>76</b>	<b>592</b>	<b>(516)</b>
Cashflows			
Participants' contributions	102	102	-
Employer contributions	267		267
Estimated benefits paid	(27)	(27)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>3,061</b>	<b>5,218</b>	<b>(2,157)</b>
Remeasurements			
Changes in financial assumptions		418	(418)
Changes in demographic assumptions		-	-
Other experience		-	-
Return on assets excluding amounts included in net interest	79		79
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>79</b>	<b>418</b>	<b>(339)</b>
Fair value of plan assets	3,140		3,140
Present value of funded liabilities		5,636	(5,636)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2019</b>	<b>3,140</b>	<b>5,636</b>	<b>(2,496)</b>

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

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

## Section 4 - Projected defined benefit cost for the period to 31 March 2021

### Analysis of projected amount to be charged to operating profit for the period to 31 March 2021

Period Ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		413	(413)	(31.5%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>413</b>	<b>(413)</b>	<b>(31.5%)</b>
Interest income on plan assets	92		92	7.0%
Interest cost on defined benefit obligation		157	(157)	(12.0%)
<b>Total Net Interest Cost</b>	<b>92</b>	<b>157</b>	<b>(65)</b>	<b>(5.0%)</b>
<b>Total Included in Profit and Loss</b>	<b>92</b>	<b>570</b>	<b>(478)</b>	<b>(36.5%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £1,311,000.

The contributions paid by the Employer are set by the Fund following an actuarial valuation. For further details on the approach adopted to set contribution rates for the Employer, please refer to the latest formal valuation report and Funding Strategy Statement.

I estimate the Employer's contributions for the period to 31 March 2021 will be approximately £302,000.

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 2021 will be adjusted to take account of the actual pensionable payroll for the period.

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

Change in assumptions at 31 March 2020:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	963
0.5% increase in the Salary Increase Rate	4%	231
0.5% increase in the Pension Increase Rate (CPI)	11%	715

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

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme liabilities at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.



# Annual Report for the year ended

31 March 2020

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

**No later than 30 September 2020 a copy must be provided to:**

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

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

Please round all cash figures down to nearest whole £.

EAST SUFFOLK

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2020- 21

*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 2020-21 (forecast)	
Name of local authority	2020-21 forecast £
1. BABERGH DISTRICT COUNCIL	1,770
2. IPSWICH BOROUGH COUNCIL	37,493
3. MID SUFFOLK DISTRICT COUNCIL	39,751
4. EAST SUFFOLK DISTRICT COUNCIL	116,541
5.	
6.	
7.	
8.	
<b>Total</b>	195,555



## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2020

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 2020 £
<b>INCOME</b>		
1. Drainage Rates		276,312
2. Special Levies		191,603
3. Higher Land Water Contributions from the Environment Agency		78,629
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		750
6. PSCAs from EA and other RMAs		46,843
7. Loans		0
8. Rechargeable Works		553,048
9. Interest and Investment Income		24,163
10. Rents and Acknowledgements		0
11. Other Income		192,143
<b>Total income</b>		<b>1,363,491</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		750
13. Total precept to the Environment Agency		88,900
14. Watercourse maintenance		151,927
15. Pumping Stations, Sluices and Water level control structures		331,170
16. Administration		137,341
17. PSCAs		46,843
18. Rechargeable Works		499,832
19. Finance Charges		86,505
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		9,750
22. Other Expenditure		3,000
<b>Total expenditure</b>		<b>1,356,018</b>

<b>EXCEPTIONAL ITEMS</b>		
23. Profits/(losses) arising from the disposal of fixed assets		0
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>7,473</b>
24. Developers Funds income not applied in year		<b>77,645</b>
25. Grant income not applied in year		<b>55,834</b>

## 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](https://www.wlma.org.uk/uploads/ESIDB_Policy_Statement.pdf) Yes ☒ No ☐

### Biodiversity

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

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

[https://www.wlma.org.uk/uploads/ESIDB\\_BAP\\_April\\_2018.pdf](https://www.wlma.org.uk/uploads/ESIDB_BAP_April_2018.pdf) ..... Yes ☒ No ☐

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

2018

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

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

17/06/2020

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?

0

### 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) | <input checked="" type="checkbox"/> |
| Co-opted members   | <input type="checkbox"/>            |
| Directly employed staff  | <input checked="" type="checkbox"/> |
| Contracted persons or consultants  | <input checked="" type="checkbox"/> |
| Environmental Partners/NGOs  | <input checked="" type="checkbox"/> |
| Other (please describe)  | <input type="checkbox"/>            |

### Asset Management

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

- |                          |                                     |
|--------------------------|-------------------------------------|
| ADIS                     | <input type="checkbox"/>            |
| Paper Records            | <input type="checkbox"/>            |
| Other Electronic System: | <input checked="" type="checkbox"/> |

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?

102km

How many pumping stations does the Board operate?

10

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

4.4 cumecs

### Health and Safety

- |  |   |  |
|--|---|--|
| Does the Board have a current Health and Safety policy in place? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/>            |
| Does the Board have a responsible officer for Health and Safety? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/>            |
| Have there been any reportable incidents in the past year?       | Yes <input type="checkbox"/>            | No <input checked="" type="checkbox"/> |
- 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.	10
Number of appointed members on the board at year end.	12
Mean average number of elected members in attendance at each board meeting over the last financial year.	6
Mean average number of appointed members in attendance at each board meeting over the last financial year.	8

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

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

### Complaints procedure

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

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

### Public Engagement

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

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

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

1.08%

## Section B: NOTES

### Guidance and Best Practice

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

### Board membership and attendance

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

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

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

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

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## Section C – Declaration

EAST SUFFOLK	Internal Drainage Board
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I confirm that the information provided in sections A-C or with this form is correct.

Signature

*P. Camamile*

Date

30/09/2020

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

## BOARD MEMBERSHIP AS AT 31 MARCH 2020

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Cooke P N R	3	0	0	pnrcooke@btconnect.com
Foskett J **	3	3	100	james@jamesfoskettfarms.co.uk
Greenwell Sir Edward	3	2	67	edwardgreenwell@gedgrave.co.uk
Loyd C A	3	2	67	charles.loyd@struttandparker.com
Mann C J	3	2	67	mannfarms@btinternet.com
Mann R W	3	2	67	richard@mannpotatoes.com
Marson J Mrs (wef Oct 19)	3	2	67	jane.marson@gmail.com
Paul M A	3	1	33	michael@kirtonestate.co.uk
Pipe R J *	3	2	67	puffa@mortiers.com
Rowlands A J	3	3	100	Adam.rowlands@rspb.org.uk
<b>APPOINTED MEMBERS</b>				
<b>Ipswich BC</b>				
Hall B	3	1	33	bob.hall@councillors.ipswich.gov.uk
Holmes O	3	3	100	oliver.holmes@councillors.ipswich.gov.uk
Smart P	3	3	100	phil.smart@councillors.ipswich.gov.uk
<b>Mid Suffolk DC</b>				
Caston J	3	1	33	james.caston@midsuffolk.gov.uk
Field J (wef Oct 19)	2	1	50	john.field@midsuffolk.gov.uk
Welham K	3	3	100	keith.welham@midsuffolk.gov.uk
<b>East Suffolk Council</b>				
Ashdown P (wef June19)	3	1	33	paul.ashdown@eastsuffolk.gov.uk
Bird S (wef June 19)	3	2	67	stuart.bird@eastsuffolk.gov.uk
Cloke J Ms (wef June 19)	3	3	100	judy.cloke@eastsuffolk.gov.uk
Herring R (wef June 19)	3	3	100	ray.herring@eastsuffolk.gov.uk
Patience K (wef June 19)	3	2	67	keith.patience@eastsuffolk.gov.uk
Taylor W (wef June 19)	3	1	33	william.taylor@eastsuffolk.gov.uk

\* Chairman \*\* Vice-Chairman

Elected Average Attendance 63%

Appointed Average Attendance 68.5%



### Gifts and Hospitality Register for 2019/20

[illegible]