

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

Pierpoint House
28 Horsleys Field
Kings Lynn
Norfolk
PE30 5DD

From: 01 April 2022
To: 31 March 2023

Period: 12
Year Ending: 31 March 2023

NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 and 2 of the Guidance published by the Association of Drainage Authorities in 2023. This Statement of Accounts therefore includes the Accounting Statement reported on the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

2 ACCOUNTING CONCEPTS

These Accounts have been prepared in accordance with the following accounting concepts:

Going Concern
Prudence
Accruals

3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
- (ii) All fixed Assets are valued on the following basis:
 - Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:
 - Non-specialised operational properties - existing use value
 - Specialised operational properties - depreciated replacement cost
 - Vehicles, plant and equipment are included at cost less depreciation
- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method.
- (v) The useful lives of the various assets held on the Fixed Asset Register are as follows:
 - Aldeburgh Estuary Wall Defences: 30 years
 - Land: not depreciated
 - Buildings: 20 years

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NOTE ACCOUNTING POLICIES

4 STOCKS AND WORK IN PROGRESS

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

5 GOVERNMENT GRANTS AND SUBSIDIES

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis. This is adjusted on the AGAR in accordance with proper practices as per the Practitioners Guide 2023, 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.

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NOTE	INCOME AND EXPENDITURE ACCOUNT	ACTUAL 2021/22 £	ACTUAL 2022/23 £	BUDGET 2022/23 £	VARIANCE £
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INCOME

1	Drainage Rates	285,424	301,291	301,291	0
2	Special Levies issued by the Board	199,472	210,783	210,783	0
3	Grants Applied	27,207	103,248	608,650	-505,402
4	Highland Water Contributions	118,779	129,673	91,874	37,799
5	Income from Rechargeable Works	1,110,062	575,941	30,000	545,941
6	Other Income	240,982	310,134	316,226	-6,092

Total Income		£1,981,926	£1,631,070	£1,558,824	£72,246
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EXPENDITURE

7	Capital Works	27,207	103,248	608,650	505,402
8	Environment Agency Precept	93,398	96,200	95,733	-467
9	Maintenance Works	584,955	643,366	739,292	95,926
10	Administration Charges	174,784	189,686	181,323	-8,363
11	Cost of Rechargeable Works	1,147,658	528,776	0	-528,776
12	Development Expenditure	0	1,890	0	-1,890

Total Expenditure		£2,028,003	£1,563,166	£1,624,998	£61,833
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Profit/(Loss) on disposal of Fixed Assets		0	0	0	0
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Net Surplus/(Deficit) for the Year		-£46,076	£67,904	-£66,174	£134,079
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NOTE BALANCE SHEET AS AT 31-3-2023		2021/22 £	MOVEMENT £	2022/23 £
13	Fixed Assets			
	Land and Buildings	66,282	-20,461	45,821
	Estuary Walls	310,398	-74,102	236,297
	Shared Consortium Assets	0	0	0
		376,681	-94,563	282,117
	Current Assets			
14	Cash at Bank and in Hand	345,309	-13,995	331,314
15	Short term Investments	3,500,000	500,000	4,000,000
16	Debtors and Prepayments	175,820	-67,629	108,190
		4,021,129	418,376	4,439,505
	Current Liabilities			
17	Creditors and Receipts in Advance	369,795	102,580	472,375
18	Loans Repayable within the next 12 months	93,423	2,988	96,411
		463,218	105,567	568,786
	Net Current Assets	3,557,910	312,809	3,870,719
	Less Long Term Liabilities			
18	Long Term Borrowing	2,703,493	-96,411	2,607,082
		2,703,493	-96,411	2,607,082
	Net Assets	£1,231,098	£314,657	£1,545,755
	Reserves			
19	General Reserves	171,599	0	171,599
20	Grants Reserve	368,485	246,752	615,238
19	Development Reserve	77,645	0	77,645
19	Capital Reserves	613,369	67,904	681,273
		1,231,098	314,657	1,545,755
	Reserves	£1,231,098	£314,657	£1,545,755

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

From: 01 April 2022
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NOTE NOTES TO THE ACCOUNTS

1 DRAINAGE RATES

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District	35,528	37,518	37,518	0
Lower Alde (Tidal Pumped) Sub District	174,700	184,484	184,484	0
AHB (Tidal Pumped) Sub District	11,777	12,437	12,437	0
River Blyth (Tidal Pumped) Sub District	9,572	10,108	10,108	0
Gravity Sub District	26,433	27,811	27,811	0
Alde (Tidal Gravity)	27,414	28,933	28,933	0
	285,424	301,291	301,291	0

2 SPECIAL LEVIES ON COUNCILS

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District:				
East Suffolk Council (Was Suffolk Coastal District Council)	31,752	33,530	33,530	0
Lower Alde (Tidal Pumped) Sub District:				
East Suffolk Council (Was Suffolk Coastal District Council)	28,204	29,783	29,783	0
River Blyth (Tidal Pumped) Sub District:				
East Suffolk Council (Was Waveney District Council)	154	163	163	0
Gravity Sub District:				
Babergh District Council	1,806	1,907	1,907	0
Ipswich Borough Council	38,245	40,389	40,389	0
Mid Suffolk Borough Council	40,548	42,954	42,954	0
East Suffolk Council (Was Waveney District Council)	3,109	0	0	0
East Suffolk Council (Was Suffolk Coastal District Council)	33,576	38,743	38,743	0
	117,284	123,993	123,993	0
Alde (Tidal) Gravity Sub District:				
East Suffolk Council (Was Suffolk Coastal District Council)	22,078	23,314	23,314	0
	199,472	210,783	210,783	0

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

3 GRANTS APPLIED

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

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
Capital Scheme				
River Deben (Tidal Pumped) Sub District:				
Deben Estuary Partnership Scheme Development	340	1,710	0	1,710
Bawdsey Pumping Station (Health & Safety Improvements)	0	0	0	0
King's Fleet Pumping Station (Health & Safety Improvements)	0	0	0	0
Tidal Deben WLM	0	0	45,000	-45,000
SCH08 Falkenham Marshes: Pumping Station (Replacement & Relocation)	0	720	0	720
	340	2,430	45,000	-42,570
Lower Alde (Tidal Pumped) Sub District:				
Public Works Loan of £3m - Annual Charges & Repayments	0	0	0	0
Alde & Ore Estuary Partnership Scheme Development	0	0	0	0
Alde & Ore Estuary Modelling Study	0	0	0	0
Iken Pumping Station (Health & Safety Improvements)	0	0	0	0
Sudbourne Pumping Station (Fish/Eel Friendly Replacement)	0	0	0	0
SCH10 Alde and Ore Estuary WLM FCERM 7 Study	21,895	38,516	225,000	-186,485
Upper Alde Ore Estuary Bank Improvements	0	53,712	238,650	-184,938
	21,895	92,228	463,650	-371,422
AHB (Tidal Pumped) Sub District:				
Colony Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
River Blyth (Tidal Pumped) Sub District:				
Reydon Marsh Pumping Station (Health & Safety Improvements)	0	0	0	0
Reydon Marsh Pumping Station Improvement Study	0	0	0	0
Reydon Marsh Pumping Station Improvement Scheme	0	0	0	0
SCH11 Tidal Blyth WLM FCERM 7 Study	4,972	8,590	100,000	-91,410
	4,972	8,590	100,000	0
	27,207	103,248	608,650	-413,992

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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:

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District	38,684	40,889	28,970	11,919
Lower Alde (Tidal Pumped) Sub District	57,587	61,326	43,450	17,876
AHB (Tidal Pumped) Sub District	0	0	0	0
River Blyth (Tidal Pumped) Sub District	13,180	17,126	12,134	4,992
Gravity Sub District	9,328	10,332	7,320	3,012
Alde (Tidal Gravity) Sub District	0	0	0	0
	118,779	129,673	91,874	37,799

5 INCOME FROM RECHARGEABLE WORKS

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Saltmarsh Restoration Fencing at Waldringfield	0	0	0	0
Upper Deben	0	0	0	0
	0	0	0	0
Lower Alde (Tidal Pumped) Sub District:				
Iken Wall	0	0	0	0
Alde and Ore Costed Delivery Programme	0	0	0	0
	0	0	0	0
AHB (Tidal Pumped) Sub District:				
Twin Banks Watercourse (EA)	0	0	0	0
	0	0	0	0
River Blyth (Tidal Pumped) Sub District:				
N/A	0	0	0	0
Gravity Sub District:				
RAW0001	0	69,085	0	69,085
Coastal Partnerships East (CPE001 to October 2022)	376,814	189,631	30,000	159,631
Coastal Partnerships East (CPE004 fm October 2022)	0	198,927	0	198,927
East Suffolk Council (ESC001)	24,890	0	0	0
RESC0002	8,670	0	0	0
RESC0003	3,760	0	0	0
RESC0004	0	17,573	0	17,573
RBE0001	4,095	15,124	0	15,124
RGYBC001	0	9,632	0	9,632
RKE0001	1,667	0	0	0
RKI0016	12,550	0	0	0
RLE0001	40,018	0	0	0
RSU0001	81,729	9,420	0	9,420
RTH0001	505,052	0	0	0
RUD0004	3,000	0	0	0
ESC RWV0007 - re Lowestoft Barrier Deployment	41,255	53,305	0	53,305
WEG Kingsfleet (SCC)	504	0	0	0
Broads (2006) IDB Recharge	0	201	0	201
Norfolk Rivers IDB	228	0	0	0
NNZ Corporation	0	8,000	0	8,000
Waveney IDB	5,661	5,043	0	5,043
WMA Recharge	169	0	0	0
	1,110,062	575,941	30,000	545,941
	1,110,062	575,941	30,000	545,941

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NOTE NOTES TO THE ACCOUNTS

6 OTHER INCOME

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Investment Interest	1,738	16,960	0	16,960
Other Income from WMA (35%)	82,423	93,939	110,357	-16,418
Summons Costs	53	53	0	53
	84,214	110,953	110,357	596
Lower Alde (Tidal Pumped) Sub District:				
Investment Interest	1,228	10,380	0	10,380
Other Income from WMA (40.5%)	95,375	108,701	127,699	-18,998
Other Income (Insurance Claim)	0	0	0	0
Summons Costs	69	69	0	69
	96,672	119,151	127,699	-8,548
AHB (Tidal Pumped) Sub District:				
Investment Interest	148	1,629	0	1,629
Other Income from WMA (10%)	23,549	26,840	31,531	-4,691
Summons Costs	18	18	0	18
	23,716	28,487	31,531	-3,044
River Blyth (Tidal Pumped) Sub District:				
Investment Interest	233	2,569	0	2,569
Other Income from WMA (7.5%)	17,662	20,130	23,648	-3,518
Summons Costs	14	14	0	14
	17,909	22,712	23,648	-936
Gravity Sub District:				
Investment Interest	914	8,614	0	8,614
Other Income from WMA (5%)	11,775	13,420	16,685	-3,265
Other Income	920	920	0	920
Summons Costs	145	145	0	145
	13,754	23,099	16,685	6,414
Lower Alde (Tidal Gravity) Sub District:				
Investment Interest	6	364	0	364
Other Income from WMA (2%)	4,710	5,368	6,306	-938
Summons Costs	0	0	0	0
	4,716	5,732	6,306	-574
	240,982	310,134	316,226	-6,091

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 (41.86%), Lower Alde (25.62%), AHB (4.02%), River Blyth (6.34%), Gravity (21.26%) and Lower Alde TG (0.90%).

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:

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
Grant Aided Works				
SD1 River Deben (Tidal Pumped) Sub District:				
Deben Estuary Partnership Scheme Development	340	1,710	0	-1,710
Tidal Deben WLM	0	0	45,000	45,000
SCH08 Falkenham Marshes: Pumping Station (Replacement & Relocation)	0	720	0	-720
	340	2,430	45,000	42,570
SD2 Lower Alde (Tidal Pumped) Sub District:				
Alde & Ore Estuary Tidal Defence Refurbishment	0	0	0	0
Alde & Ore Estuary Modelling Study	0	0	0	0
SCH10 Alde and Ore Estuary WLM FCERM 7 Study	21,895	38,516	225,000	186,485
SCH12 Upper Alde Ore Estuary Bank Improvements	0	53,712	238,650	184,938
	21,895	92,228	463,650	186,485
SD4 River Blyth (Tidal Pumped) Sub District:				
Reydon Marsh Pumping Station Improvement Scheme	0	0	0	0
SCH11 Tidal Blyth WLM FCERM 7 Study	4,972	8,590	100,000	91,410
	4,972	8,590	100,000	91,410
SD6 Alde (Tidal Gravity) Sub District:				
Public Works Loan: £3m, Interest Payments	0	0	0	0
Public Works Loan: £3m, Principal Repayments	0	0	0	0
	0	0	0	0
	27,207	103,248	608,650	320,465

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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:

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District	7,120	7,334	7,298	-36
Lower Alde (Tidal Pumped) Sub District	6,258	6,446	6,415	-31
AHB (Tidal Pumped) Sub District	1,044	1,076	1,070	-5
Blyth (Tidal Pumped) Sub District	278	287	285	-1
Gravity Catchments Sub District	76,344	78,634	78,253	-382
Alde (Tidal Gravity) Sub District	2,353	2,424	2,412	-12
	93,398	96,200	95,733	-467

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:

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District	173,100	135,392	191,488	56,096
Lower Alde (Tidal Pumped) Sub District	299,954	370,471	373,654	3,183
AHB (Tidal Pumped) Sub District	24,293	28,524	36,163	7,639
Blyth (Tidal Pumped) Sub District	31,998	40,517	45,122	4,605
Gravity Catchments Sub District	13,843	26,941	45,386	18,445
Alde (Tidal Gravity) Sub District	41,768	41,521	47,479	5,959
	584,955	643,366	739,292	95,926

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:

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
(ii) Shared Administration Staff Costs	129,533	133,797	128,097	-5,700
Other Staff Administration Costs	41,659	53,096	51,726	-1,370
	171,192	186,893	179,823	-7,070
Anglia Farmers Annual Subscription	250	250	250	0
Sundry Expenses	110	-1	0	1
Drainage Rates: AV Increases/Decreases	2,093	1,198	100	-1,098
Drainage Rates: Settlement Discount	1,139	1,346	1,150	-196
Other Expenses	3,592	2,793	1,500	-1,293
Total Administration Charges	174,784	189,686	181,323	-8,363

(iii) Consortium Charges

Expenses

	Y-T-D Budget	Y-T-D Actual
Technical Support Staff (see Maintenance Works Sheet)	294,279	243,072
Other Technical Support (see Maintenance Works Sheet)	57,404	32,222
Administration Staff Costs (note 10ii)	129,762	133,797
Other Administration Costs (Note 10ii)	50,062	53,096

Shared Income from the WMA (note 6) -330,954 -268,398

Net Consortium Charge **200,553** **193,789**

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- (iv) 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%):

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District	20,974	22,762	21,759	-1,004
Lower Alde (Tidal Pumped) Sub District	34,957	37,937	36,265	-1,673
AHB (Tidal Pumped) Sub District	6,991	7,587	7,253	-335
Blyth (Tidal Pumped) Sub District	3,496	3,794	3,626	-167
Gravity Catchments Sub District	104,870	113,812	108,794	-5,018
Alde (Tidal Gravity) Sub District	3,496	3,794	3,626	-167
	174,784	189,686	181,323	-8,365

11 COST OF RECHARGEABLE WORKS

	2021/22 Actual (£)	2022/23 Actual (£)	2022/23 Budget (£)	2022/23 Variance (£)
River Deben (Tidal Pumped) Sub District:				
Upper Deben (RUD0002/3/4)	-1,791	0	0	0
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
	-1,791	0	0	0
Lower Alde (Tidal Pumped) Sub District:				
Iken Wall	56,441	805	0	-805
Alde and Ore Costed Delivery Programme	0	0	0	0
Emergency Sea Wall Reinstatement Work: Ham Creek	0	0	0	0
Emergency Sea Wall Reinstatement Work: Hazlewood	0	0	0	0
	56,441	805	0	-805
AHB (Tidal Pumped) Sub District:				
Twin Banks Watercourse (EA)	0	0	0	0
	0	0	0	0
River Blyth (Tidal Pumped) Sub District:				
N/A	0	0	0	0
Gravity Sub District:				
RAW0001	0	69,085	0	-69,085
Coastal Partnership East ESC (RCPE001)	363,143	149,817	0	-149,817
Coastal Partnership East ESC (RCPE004)	0	198,927	0	-198,927
RBE0001	4,095	15,124	0	-15,124
RESC0001	21,298	0	0	0
RESC0002	6,207	0	0	0
RESC0003	3,370	15,869	0	-15,869
RGYBC001	0	5,673	0	-5,673
RKE0001	1,667	2,194	0	-2,194
Kirkley Maintenance	9,521	0	0	0
RLE0001	38,844	0	0	0
RST0003	182	0	0	0
RSU0001	5,615	7,995	0	-7,995
RTH0001	578,540	0	0	0
RUD0004	4,781	0	0	0
Waveney District Council RWV0007 - re Lowestoft Barriers	39,448	50,043	0	-50,043
Norfolk Rivers IDB Recharge	228	0	0	0
NNZ Corporation	0	8,000	0	-8,000
Broads (2006) IDB Recharge	0	201	0	-201
Waveney Lower Yare & Lothingland	5,661	5,043	0	-5,043
WEG Kingsfleet (SCC)	10,239	0	0	0
WMA Recharge	169	0	0	0
	1,093,007	527,971	0	-329,043
	1,147,658	528,776	0	-528,776

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NOTE NOTES TO THE ACCOUNTS

12 DEVELOPMENT EXPENDITURE

	2021/22 Actual (£)	2022/23 Actual (£)
Other Expenditure	0	1,890
	0	1,890

13 TANGIBLE FIXED ASSETS

	Estuary Walls	Land and Buildings	Total
Cost			
Opening Balance as at 1-4-2022	769,995	255,334	1,025,329
(+) Additions	0	0	0
(-) Disposals	0	0	0
Closing Balance as at 31-3-2023	769,995	255,334	1,025,329
Depreciation			
Opening Balance as at 1-4-2022	459,597	189,052	648,649
(+) Depreciation Charge for year	74,102	20,461	94,563
(+) 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 31-3-2023	533,699	209,513	743,212
Net Book Value at 31-3-2022	310,398	66,282	376,681
Net Book Value at 31-3-2023	236,297	45,821	282,117

- (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.
- (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

	2021/22	2022/23
Opening Balance as at 1-4-2022 b/fwd	470,816	345,309
(+) Receipts	4,580,577	2,910,602
(-) Payments	-4,706,084	-2,924,597
(=) Closing Balance as at 31-3-2023 c/fwd	345,309	331,314
Balance on Statement as at 31-3-2023	369,584	397,903
(-) Less: Unpresented Payments	-74,363	-66,738
(+) Add: Unpresented Receipts	50,088	150
(=) Closing Balance as at 31-3-2023 c/fwd	345,309	331,314

15 SHORT TERM INVESTMENTS

Short term Investments as at 31-3-2023 are as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Melton Mowbray Building Society	500,000	26/05/2022	26/05/2023	1.90%
West Bromwich Building Society	500,000	06/02/2023	06/06/2023	3.83%
Vernon Building Society	500,000	16/01/2023	17/07/2023	3.85%
National Counties Building Society	500,000	27/02/2023	29/08/2023	4.04%
Saffron Building Society	500,000	01/03/2023	01/09/2023	4.00%
Progressive Building Society	500,000	29/03/2023	29/09/2023	4.15%
Newcastle Building Society	500,000	13/03/2023	13/10/2023	4.10%
Principality Building Society	500,000	01/11/2022	01/11/2023	4.04%
	4,000,000			

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NOTE NOTES TO THE ACCOUNTS

16 DEBTORS AND PREPAYMENTS

<u>Work In Progress:</u>	2021/22	2022/23
RAOET003 - Alde and Ore Estuary Trust	2,527	7,455
	2,527	7,455

Debtors

Trade Debtors	135,811	73,332
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	Number of Debtors	Amount
<=30 days	1	73,332
> 30 days and <= 60 days	0	0
> 60 days and <= 90 days	0	0
> 90 days	0	0
	1	73,332

Other Debtors

Drainage Rates and Special Levies Due	1,598	83
H M Revenue and Customs	12,183	5,855
Amounts owed from/(to) WMA	23,701	21,466
Grants Due	0	0
	175,820	108,190

17 CREDITORS AND RECEIPTS IN ADVANCE

	2021/22	2022/23
Trade Creditors	30,088	30,643
H M Revenue and Customs	0	0
Accruals (Pump Attendance: £13,092, BAP £6,200)	17,392	19,292
Accruals (Rechargeable Works Costs)	141,882	148,723
Accruals (Electricity)	20,300	46,989
Rates/Special Levies Received In Advance	143,364	201,959
Payments received in advance/Other	0	8,000
Payments received in advance (AOET: Grant 2 incl Final Payment, Rechargeable Works.)	3,937	3,937
Payments received in advance (WFDG: Waldringfield)	12,832	12,832
	369,795	472,375

18 LOANS OUTSTANDING

	2021/22	2022/23
Loans Payable in next 12 months	93,423	96,411
Loans Payable in more than 12 months	2,703,493	2,607,082
	2,796,916	2,703,493

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

	Development Reserves	General Reserves	Capital Reserves	Total Reserves
Opening Balances as at 1-4-2022	77,645	171,599	613,369	862,613
Net Surplus/(Deficit) for the year	0	67,904	0	67,904
Transfers to/(from) Reserves	0	-67,904	67,904	0
Closing Balances as at 31-3-2023	77,645	171,599	681,273	930,517

- (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) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £121,000 as at 31 March 2023 that is shared by all 6 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 31 January 2022.

20 GRANTS RESERVE

Opening Balances as at 1-4-2022	£368,485
Add: Grant Received during the year	£350,000
Less: Grant Applied	<u>-£103,248</u>
	£615,238
Add: Grant Due	<u>£0</u>
Closing Balances as at 31-3-2023	£615,238

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 R Mann (Iken Hall Farms)	£680 Iken
Mr C J Mann (Mann Farms Ltd)	£1,000 Bawdsey
Sir E Greenwell (Greenwell Farms)	<u>£1,050 Gedgrave</u>
	£2,730

- (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	<u>£1,000 Falkenham</u>
	£4,350

- (iii) All elected members of the Board pay Drainage Rates either as Individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2022.
- (iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, 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:

- To approve the Financial Report for the period ending 31-3-2023.

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

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INCOME AND EXPENDITURE ACCOUNT	RIVER DEBEN (PUMPED)	LOWER ALDE (PUMPED)	AHB (PUMPED)		BLYTH (PUMPED)		GRAVITY	ALDE (TIDAL GRAVITY)		BUDGET £	TOTAL ACTUAL £			
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL						
	£	£	£	£	£	£	£	£						
INCOME														
Drainage Rates	37,518	37,518	184,484	184,484	12,437	12,437	10,108	10,108	27,811	27,811	28,933	28,933	301,291	301,291
Special Levies issued by the Board	33,530	33,530	29,783	29,783	0	0	163	163	123,993	123,993	23,314	23,314	210,783	210,783
Grants Applied	45,000	2,430	463,650	92,228	0	0	100,000	8,590	0	0	0	0	608,650	103,248
Highland Water Contributions	28,970	40,889	43,450	61,326	0	0	12,134	17,126	7,320	10,332	0	0	91,874	129,673
Income from Rechargeable Works	0	0	0	0	0	0	0	0	30,000	575,941	0	0	30,000	575,941
Surface Water Development Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Income	110,357	110,953	127,699	119,151	31,531	28,487	23,648	22,712	16,685	23,099	6,306	5,732	316,226	310,134
Total Income	£255,375	£225,319	£849,066	£486,972	£43,968	£40,924	£146,053	£58,700	£205,809	£761,176	£58,553	£57,979	£1,558,824	£1,631,070
EXPENDITURE														
Capital Works	45,000	2,430	463,650	92,228	0	0	100,000	8,590	0	0	0	0	608,650	103,248
Environment Agency Precept	7,298	7,334	6,415	6,446	1,070	1,076	285	287	78,253	78,634	2,412	2,424	95,733	96,200
Maintenance Works	191,488	135,392	373,654	370,471	36,163	28,524	45,122	40,517	45,386	26,941	47,479	41,521	739,292	643,366
Administration Charges	21,759	22,762	36,265	37,937	7,253	7,587	3,626	3,794	108,794	113,812	3,626	3,794	181,323	189,686
Development Expenditure	0	0	0	0	0	0	0	0	0	1,890	0	0	0	1,890
Cost of Rechargeable Works	0	0	0	805	0	0	0	0	0	527,971	0	0	0	528,776
Total Expenditure	£265,544	£167,917	£879,984	£507,887	£44,487	£37,187	£149,034	£53,188	£232,432	£749,247	£53,518	£47,738	£1,624,998	£1,563,166
Profit/(Loss) on disposal of Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net Surplus/(Deficit) for the Year	-£10,170	£57,402	-£30,918	-£20,916	-£518	£3,737	-£2,980	£5,512	-£26,624	£11,929	£5,036	£10,241	-£66,174	£67,904

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

GENERAL RESERVES

Opening Balances as 1-4-2022	114,719	114,719	19,833	15,330	14,156	14,156	8,749	8,749	12,009	12,009	44	6,635	169,510	171,599
Net Surplus/(Deficit) for the Year	-10,170	57,402	-30,918	-20,916	-518	3,737	-2,980	5,512	-26,624	11,929	5,036	10,241	-66,174	67,904
Transfers (to)/from Development Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers (to)/from Capital Reserve	10,170	-57,402	30,918	20,916	518	-3,737	2,980	-5,512	26,624	-11,929	-5,036	-10,241	66,174	-67,904

Closing Balances as at 31-3-2023	£114,719	£114,719	£19,833	£15,330	£14,156	£14,156	£8,749	£8,749	£12,009	£12,009	£44	£6,635	£169,510	£171,599
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CAPITAL RESERVES

Opening Balances as at 1-4-2022	254,709	246,359	245,691	205,692	18,812	20,557	36,646	45,916	86,203	93,730	9,019	1,115	651,080	613,369
Transfers (to)/from General Reserve	-10,170	57,402	-30,918	-20,916	-518	3,737	-2,980	5,512	-26,624	11,929	5,036	10,241	-66,174	67,904

Closing Balances as at 31-3-2023	£244,539	£303,761	£214,773	£184,776	£18,294	£24,294	£33,666	£51,428	£59,579	£105,659	£14,055	£11,356	£584,906	£681,273
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DEVELOPMENT RESERVES

Opening Balances as at 1-4-2022	0	0	0	0	0	0	0	0	77,645	77,645	0	0	77,645	77,645
Transfers (to)/from General Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Closing Balances as at 31-3-2023	£0	£0	£0	£0	£0	£0	£0	£0	£77,645	£77,645	£0	£0	£77,645	£77,645
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OUR ID	NAME	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2022/23	VARIANCE
<u>DRAINS MAINTENANCE</u>					
<u>SD1: River Deben (Tidal Pumped) Sub District</u>					
DRN179P0101/4/5	King's Fleet	0	0	0	0
DRN179P0102	Laurel Farm Delph	0	0	4,550	4,550
DRN179P0103	Gulpher	0	0	0	0
DRN179P0201	Falkenham Delph	0	0	1,658	1,658
DRN179P0204	Falkenham Marsh Drain	3,545	0	0	0
DRN179P0202	Kirton Drain	0	0	0	0
DRN179P0205	King's Fleet Weir Drain	3,545	0	8,845	8,845
DRN178P0301/3	Ramsholt Marsh	0	735	0	-735
DRN178P0101/4	Queen's Fleet	5,970	0	8,113	8,113
DRN178P0201	Bawdsey Marsh	0	0	0	0
Contingency	Spraying	0	0	0	0
		£13,060	£735	£23,166	£22,431
<u>SD2: Lower Alde (Tidal Pumped) Sub District</u>					
DRN172P0101	Iken Marsh Drain	0	0	0	0
DRN171P0101	Ferry Farm Drain	0	6,685	2,305	-4,380
DRN171P0201	Sudbourne Delph	0	12,795	8,726	-4,069
DRN171P0202	Church Farm Drain	0	0	0	0
DRN170P0101	Gedgrave Drain (North)	0	0	0	0
DRN170P0201	Gedgrave Drain (South)	0	0	0	0
DRN168P0101	Chillesford Drain	0	0	0	0
DRN167P0101	Butley Marsh Drain	2,245	0	12,533	12,533
DRN167P0102	Stonebridge Drain	2,245	0	2,307	2,307
DRN167P0103	Capel Drain	2,245	0	2,970	2,970
DRN176P0101	Colony Marsh Drain	0	0	815	815
Contingency	Various	0	0	0	0
		£6,735	£19,480	£29,656	£10,176
<u>SD3: AHB (Tidal Pumped) Sub District</u>					
DRN176P0101	Holton Drain, Blyth	0	0	0	0
DRN177P0101	Alderton & Hollesley 1	0	0	0	0
DRN177P0201	Alderton & Hollesley 2	0	0	0	0
DRN177P0202	Alderton & Hollesley 3	0	0	0	0
DRN177P0301	Alderton & Hollesley	0	0	0	0
DRN177P0302	Alderton & Hollesley	0	0	0	0
DRN177P0303	Alderton & Hollesley	0	0	0	0
		£0	£0	£0	£0
<u>SD4: Blyth (Tidal Pumped) Sub District</u>					
DRN160P0101	Holton Drain, Blyth	0	0	0	0
DRN160P0102	Reyden	0	0	0	0
		£0	£0	£0	£0
<u>SD5: Gravity Sub District</u>					
DRN162G0101	Blyth, Henham Park	0	0	4,288	4,288
DRN164G0101	Thorpeness 100	0	0	0	0
	Bologney River (if enmained)	0	0	5,600	5,600
DRN182G0101/7	Shottisham River, Lower Deben	0	0	0	0
DRN180G0101/3	Ramsholt Dock Drain, Lower Del	0	0	0	0
	Ringfence for Lower Deben at U	0	0	0	0
	Middle Deben Drain	0	0	0	0
DRN163G0101	Eastbridge Drain, Minsmere	200	0	0	0
DRN163G0301	Theberton, Minsmere	0	0	0	0
DRN163G0401	Yew Tree Farm	0	0	0	0
DRN163G0203	Leiston 3, Minsmere	0	0	0	0
DRN163G0201	Leiston 1, Minsmere	0	0	0	0
DRN163G0202	Leiston 2, Minsmere	0	0	0	0
DRN161G0101	Holton Drain, Blyth	0	0	0	0
DRN163G0501	Darsham Station	0	0	0	0
DRN175G0201	Sternfield Drain, FRAT	0	2,769	0	-2,769

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OUR ID	NAME	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2022/23	VARIANCE
DRN175G0401	Upper Alde (Rendham)	0	0	0	0
DRN175G0501	Bruisyard Hall Drain, Upper Alde	0	0	0	0
DRN175G0301	Blackstock Drain, Upper Alde	0	0	0	0
DRN183G0101/3	River Fynn, Lower Deben	0	0	0	0
DRN184G0901	Kettleburgh, River Deben	767	296	1,120	824
DRN184G0801/3	Framsden Drain, Upper Deben	0	0	0	0
DRN184G0701	Horsefen Drain, Upper Deben	0	0	0	0
DRN184G0601	Moneweden Drain, Upper Deben	0	0	0	0
DRN184G0501	Rendlesham Drain, Upper Deben	0	0	0	0
DRN184G0101/5	Byng Brook, Upper Deben	0	3,057	0	-3,057
DRN184G0201	Eyke Marsh Drain, Upper Deben	0	0	0	0
DRN184G0301/3	Loudham Drain, Upper Deben	0	0	0	0
DRN184G0401	Ashe Abbey Drain, Upper Deben	0	0	0	0
DRN190G0101	Wetherden Stream Catchment, F	0	945	1,868	923
DRN191G0101/3	Gipping Stream, River Gipping	0	0	0	0
DRN186G1001	Rattlesden River Catchment	0	0	0	0
DRN189G0101	Rattlesden River Catchment	0	315	0	-315
DRN189G0102/3	Rattlesden River Catchment	0	630	0	-630
DRN186G0901/2	Creeting's Watercourse	0	0	1,722	1,722
DRN186G0801/6	Badley Stream, River Gipping	0	0	2,500	2,500
DRN186G0701/4	Jack's Green Watercourse	730	703	750	47
DRN186G0601/5	Coddenham Stream, River Gippi	0	1,470	2,149	679
DRN186G0301/4	Claydon Marsh Drain, River Gipp	0	0	560	560
DRN186G0201/3	Claydon Hill Drain, River Gipping	0	2,494	1,120	-1,374
DRN186G0101	Bramford Marsh Drain, River Gipp	0	0	0	0
DRN186G0401	Barham Marsh Drain, River Gipp	0	0	1,204	1,204
DRN188G0101/5	River Jordan, River Gipping	0	0	2,613	2,613
DRN186G0501	Gallows Hill Drain, River Gipping	0	0	1,810	1,810
		£1,697	£12,679	£27,304	£14,625
SD6: Alde (Tidal Gravity) Sub District					
DRN169G0101	Butley Mill River, Lower Alde	0	0	0	0
DRN165G0102	Boyton Marsh Drain, Lower Alde	0	0	0	0
DRN165G0101	Boyton Marsh Delph, Lower Alde	0	0	0	0
DRN175G0101	The Canal, (Benhall)	0	0	0	0
		£0	£0	£0	£0
DRAINS MAINTENANCE		£21,492	£32,894	£80,126	£47,232

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OUR ID	NAME	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2022/23	VARIANCE
<u>PUMPING STATION MAINTENANCE</u>					
<u>SD1: River Deben (Tidal Pumped) Sub District</u>					
<u>PMP178P001</u>	Bawdsey Pumping Station				
	Power	9,946	8,526	9,000	474
	Repairs and Maintenance	8,189	3,765	6,000	2,235
	Superintendence	1,000	1,000	1,000	0
	Telemetry	93	315	250	-65
		19,227	13,606	16,250	2,644
<u>PMP179P001</u>	King's Fleet Pumping Station				
	Power	3,825	4,618	6,000	1,382
	Repairs and Maintenance	10,301	2,287	4,000	1,713
	Superintendence (Gratis)	0	0	1,000	1,000
	Telemetry	93	315	250	-65
		14,219	7,220	11,250	4,030
<u>PMP179P002</u>	Falkenham Pumping Station				
	Power	8,078	8,964	9,000	36
	Repairs and Maintenance	32,400	3,716	4,000	284
	Superintendence	1,000	1,000	1,000	0
	Telemetry	93	315	250	-65
		41,570	13,994	14,250	256
		£75,016	£34,821	£41,750	£6,929
<u>SD2: Lower Alde (Tidal Pumped) Sub District</u>					
<u>PMP167P001</u>	Butley Pumping Station				
	Power	4,733	12,390	8,000	-4,390
	Repairs and Maintenance	8,362	4,831	4,000	-831
	Superintendence	1,000	1,000	1,050	50
	Depreciation	6,820	6,820	6,820	0
	Telemetry	93	315	250	-65
		21,008	25,356	20,120	-5,236
<u>PMP168P001</u>	Chillesford Pumping Station				
	Power	-1,057	3,148	5,000	1,852
	Repairs and Maintenance	9,235	4,627	4,000	-627
	Superintendence	1,150	1,150	1,150	0
	Depreciation	6,820	6,820	6,820	0
	Telemetry	93	315	250	-65
		16,241	16,061	17,220	1,159
<u>PMP170P001</u>	Gedgrave Pumping Station				
	Power	4,796	6,000	6,000	0
	Repairs and Maintenance	1,475	2,442	4,000	1,558
	Superintendence	1,050	1,050	1,050	0
	Depreciation	6,820	6,820	6,820	0
	Telemetry	174	315	250	-65
		14,315	16,627	18,120	1,493
<u>PMP172P001</u>	Iken Pumping Station				
	Power	7,255	10,805	8,500	-2,305
	Repairs and Maintenance	4,991	2,456	4,000	1,544
	Superintendence	1,205	1,205	1,050	-155
	Telemetry	0	75	250	175
		13,451	14,541	13,800	-741

From: 01 April 2022
To: 31 March 2023

Period: 12
Year Ending: 31 March 2023

OUR ID	NAME	ACTUAL 2021/22	ACTUAL 2022/23	BUDGET 2022/23	VARIANCE
PMP171P001	Sudbourne Pumping Station				
	Power	1,383	37,410	6,000	-31,410
	Repairs and Maintenance	2,789	2,634	4,000	1,366
	Superintendence	1,200	1,200	1,050	-150
	Telemetry	93	315	250	-65
		5,465	41,559	11,300	-30,259
PMP176P001	Colony Marsh Pumping Station				
	Power	3,139	1,994	2,000	6
	Repairs and Maintenance	4,000	1,846	2,000	154
	Superintendence	1,000	1,000	1,000	0
	Telemetry	0	75	0	-75
		£8,139	£4,915	£5,000	£85
		£78,620	£119,060	£85,560	-£33,500
SD4: Blyth (Tidal Pumped) Sub District					
PMP160P001	Reyden Pumping Station				
	Power	9,316	14,229	13,000	-1,229
	Repairs and Maintenance	3,370	3,580	3,750	170
	Superintendence	1,000	1,000	1,000	0
	Telemetry	93	315	250	-65
		£13,779	£19,124	£18,000	-£1,124
PUMPING STATION MAINTENANCE		£167,414	£173,005	£145,310	-£27,695
<u>ESTUARY WALL REINSTATEMENT WORKS</u>					
Alde-Ore Estuary					
	Aldeburgh Phase 1 Impairment charge	28,607	29,710	29,710	0
	Revenue Contribution to Capital Outlay	43,505	44,391	44,392	0
		£72,112	£74,102	£74,102	£0
ESTUARY WALL REINSTATEMENT WORKS		£72,112	£74,102	£74,102	£0
DIRECT WORKS		£261,018	£280,001	£299,538	£19,537
TECHNICAL SUPPORT STAFF COSTS		210,367	243,072	324,853	£81,781
OTHER TECHNICAL SUPPORT COSTS		25,166	32,222	26,830	-£5,392
EXTERNAL TECHNICAL SUPPORT COSTS		0	0	0	£0
BAP IMPLEMENTATION		7,393	9,950	9,950	£0
TECHNICAL SUPPORT (INCLUDING BAP IMPLEM		£242,926	£285,244	£361,633	£76,389
FINANCE COSTS (LOAN INTEREST: LOWER ALD		£58,878	£56,779	£56,779	£0
FINANCE COSTS (LOAN INTEREST: LOWER ALD		£22,132	£21,343	£21,343	£0
MAINTENANCE WORKS		£584,955	£643,366	£739,292	£95,926

From: 01 April 2022
To: 31 March 2023

Period: 12
Year Ending:

Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual 2021/22	Actual 2022/23	Annual Estimate 2022/23 £	Variance (2022/23) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2022/23 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																
	Bawdsey Pumping Station		45%	0.00	0.00	0.00	0.00	28,469.50	30,000	1,530.5	12,811.28	13,500.00	0.00	13,500.00	-688.72	0.00
SCH01	Health & Safety Improvement Works	IDB0203	45%	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%	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%	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%	0.00	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%	340.00	1,710.00	0.00	-1,710.00	44,712.70	56,000	11,287.30	44,712.70	56,000.00	0.00	56,000.00	-11,287.30	1,710.00
SCH08	Falkenham Marshes: Replacement & Relocation Feasibility	IDB0318	100%	0.00	720.00	0.00	-720.00	58,034.47	70,000	11,965.53	58,034.47	75,000.00	0.00	75,000.00	-16,965.53	720.00
SCH09	Alde & Ore Estuary Modelling Study	IDB0406	100%	0.00	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
SCH10	Alde and Ore Estuary WLM FCERM 7 Study	IDB0524	100%	21,895.00	38,515.50	225,000.00	186,484.50	60,410.50	245,000	184,589.50	60,410.50	245,000.00	0.00	245,000.00	-184,589.50	38,515.50
SCH11	Tidal Blyth WLM FCERM 7 Study	IDB0525	100%	4,972.00	8,590.00	100,000.00	91,410.00	13,562.00	100,000	86,438.00	13,562.00	100,000.00	0.00	100,000.00	-86,438.00	8,590.00
TBC	Tidal Deben WLM			0.00	0.00	45,000.00	45,000.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH12	Upper Alde Ore Estuary Bank Improvements	IDB0566	100%	0.00	53,712.19	238,650.00	184,937.81	53,712.19	350,000	296,287.81	53,712.19	0.00	350,000.00	350,000.00	-296,287.81	53,712.19
				27,207.00	103,247.69	608,650.00	505,402.31	523,864.37	1,137,750.00	613,885.63	486,262.31	751,500.00	350,000.00	1,101,500.00	-615,237.69	103,247.69
Non-Grant Aided Works:																
				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
Totals				£27,207.00	£103,247.69	£608,650.00	£505,402.31	£523,864.37	£1,137,750	£613,885.63	£486,262.31	£751,500.00	£350,000.00	£1,101,500.00	-£615,237.69	£103,247.69

G BLOOMFIELD
PROJECT DEVELOPMENT MANAGER

K NASH
PROJECT DELIVERY MANAGER

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

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 C/Fwd	Cash Payment R'cvd From AOET	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
SD1: River Deben (Tidal Pumped) Sub District																	
PS06	Bawdsey	31/03/2012	0	A 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	0	A 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	0	A 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
					0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SD2: Lower Alde (Tidal Pumped) Sub District																	
PS01	Butley	31/03/2012	16	A Bloomfield	85,111.38	0.00	0.00	0.00	0.00	85,111.38	63,017.28	6,820.48	0.00	0.00	69,837.76	0.00	15,273.62
PS02	Chillesford	31/03/2012	16	A Bloomfield	85,111.38	0.00	0.00	0.00	0.00	85,111.38	63,017.28	6,820.48	0.00	0.00	69,837.76	0.00	15,273.62
PS03	Gedgrave	31/03/2012	16	A Bloomfield	85,111.38	0.00	0.00	0.00	0.00	85,111.38	63,017.28	6,820.48	0.00	0.00	69,837.76	0.00	15,273.62
PS04	Iken	31/03/2012	0	A 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	0	A 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
					255,334.14	0.00	0.00	0.00	0.00	255,334.14	189,051.84	20,461.44	0.00	0.00	209,513.28	0.00	45,820.86
SD3: AHB (Tidal Pumped) Sub District																	
PS09	Reydon Marsh	31/03/2012	0	A 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
SD4: Blyth (Tidal Pumped) Sub District																	
PS10	Hollesley, Colony Marsh	31/03/2012	0	A 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
Pumping Stations					£255,334.14	£0.00	£0.00	£0.00	£0.00	£255,334.14	£189,051.84	£20,461.44	£0.00	£0.00	£209,513.28	£0.00	£45,820.86
Estuary Wall Reinstatement Works: Alde-Ore																	
SD01	Aldeburgh Sea Defences	31/03/2018	30	A Bloomfield	769,995.20	0.00	0.00	0.00	0.00	769,995.20	459,596.77	74,101.88	0.00	0.00	533,698.65	0.00	236,296.55
Estuary Wall Reinstatement Works					769,995.20	0.00	0.00	0.00	0.00	769,995.20	459,596.77	74,101.88	0.00	0.00	533,698.65	0.00	236,296.55
Shared Consortium Assets					£363.00	£0.00	£0.00	£0.00	-£363.00	£0.00	£363.00	£0.00	£0.00	-£363.00	£0.00	£0.00	£0.00
Fixed Assets					£1,025,692.34	£0.00	£0.00	£0.00	-£363.00	£1,025,329.34	£649,011.61	£94,563.32	£0.00	-£363.00	£743,211.93	£0.00	£282,117.41

From: 01 April 2022
To: 31 March 2023

Period: 12
Year Ending: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
1	Balances brought forward		
	General Reserves	169,510	171,599
	Development Reserve	77,645	77,645
	Grants Reserve	50,692	368,485
	Capital Reserves	661,534	613,369
	As per Statement of Accounts	959,382	1,231,099
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Loans Payable in less than 12 months	-90,535	-93,423
	Long Term Liabilities	-2,796,916	-2,703,493
	Net Book Value of Tangible Fixed Assets	469,254	376,681
		-2,418,197	-2,420,235
	(=) Adjusted Balances brought forward	3,377,579	3,651,334
2	(+) Rates and Special Levies		
	Drainage Rates	285,424	301,291
	Special Levies issued by the Board	199,472	210,783
	As per Statement of Accounts	484,896	512,074
3	(+) All Other Income		
	Grants Applied	27,207	103,248
	Highland Water Contributions	118,779	129,673
	Other Income	240,982	310,134
	Income from Alde and Ore Trust	0	0
	Income from Rechargeable Works	1,110,062	575,941
	As per Statement of Accounts	1,497,030	1,118,997
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-27,207	-103,248
	(+) Grants Received	345,000	350,000
		317,793	246,752
	(=) Adjusted Other Income	1,814,823	1,365,749
4	(-) Staff Costs		
	Shared Technical Support Staff Costs	210,367	243,072
	Shared Administration Staff Costs	129,533	133,797
		339,900	376,869
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	81,010	78,121
	Capital Repayments	90,535	93,423
	As per Statement of Accounts	171,545	171,545

From: 01 April 2022
To: 31 March 2023

Period: 12
Year Ending: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
6	(-) All Other Expenditure		
	Capital Works	27,207	103,248
	Maintenance Works	584,955	643,366
	Environment Agency Precept	93,398	96,200
	Administration Charges	174,784	189,686
	Development Expenditure	0	1,890
	Cost of Rechargeable Works	1,147,658	528,776
	As per Statement of Accounts	2,028,003	1,563,166
	(-) Loan Interest shown separately	81,010	78,121
	(-) Depreciation charged to Maintenance Works	92,573	94,563
	(-) Staff Costs now recorded in Box 4	339,900	376,869
	(+) Capitalised Additions		
	Land and Buildings	0	0
	Plant and Equipment	0	0
		0	0
	(=) Adjusted Other Expenditure	1,514,519	1,013,612
7	(=) Balances carried forward		
	General Reserves	171,599	171,599
	Development Reserve	77,645.05	77,645
	Grants Reserve	368,485	615,238
	Capital Reserves	613,369	681,273
	As per Statement of Accounts	1,231,099	1,545,755
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Loans Payable in less than 12 months	-93,423	-96,411
	Long Term Borrowing	-2,703,493	-2,607,082
	Net Book Value of Tangible Fixed Assets	376,681	282,117
		-2,420,235	-2,421,375
	(=) Adjusted Balances carried forward	3,651,334	3,967,131
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	345,309	331,314
	Short term Investments	3,500,000	4,000,000
	As per Statement of Accounts	3,845,309	4,331,314
9	Total Fixed Assets and Long Term Assets		
	Land and Buildings (valued at Purchase Cost)	255,334	255,334
	Alde Ore Estuary Walls (valued at Purchase Cost)	769,995	769,995
	Shared Consortium Assets (valued at Net Book Value)	0	0
	As per Statement of Accounts	1,025,329	1,025,329
10	Total Borrowings		
	Loans Due (<= 1 Year)	93,423	96,411
	Loans Due (> 1 Year)	2,703,493	2,607,082
	As per Statement of Accounts	2,796,916	2,703,493

From: 01 April 2022
To: 31 March 2023

Period: 12
Year Ending: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023	ACTUAL	ACTUAL
	2021/22	2022/23
	£	£

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2021/22	2022/23
	£	£

7	Balances carried forward (adjusted)	3,651,334	3,967,131
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(-) Deduct: Debtors and Prepayments

Trade Debtors	135,811	73,332
Work in Progress	2,527	7,455
Drainage Rate Debtors	1,598	83
H M Revenue and Customs	12,183	5,855
Amounts owed from/(to) WMA	23,701	21,466
	175,820	108,190

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

Trade Creditors	30,088	30,643
H M Revenue and Customs	0	0
Accruals	159,274	168,015
Payments received in advance (NNZ Corporation)	0	8,000
Accruals (Electricity)	20,300	46,989
Payments received in advance (AOET: Rechargeable Works)	3,937	3,937
Payments received in advance (WFDG)	12,832	12,832
Payments received in advance (Drairage Rates/Special Levy)	143,364	201,959
	369,795	472,374

(=) Box 8

	3,845,309	4,331,314
--	------------------	------------------

8 (=) Total Cash and Short Term Investments

Cash at Bank and in Hand	345,309	331,314
Short term Investments	3,500,000	4,000,000
	3,845,309	4,331,314

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

12 JUNE 2023



**NOTICE OF CONCLUSION OF AUDIT
AND
RIGHT TO INSPECT THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN
Annual Governance and Accountability Return for the year ended 31 March 2023**

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

Accounts and Audit Regulations 2015 (SI 2015 No 234)

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

Date of Notice: 25 September 2023

Notice

The audit of accounts for the East Suffolk Water Management Board for the year ended 31 March 2023 was concluded on 19 September 2023 by PKF Littlejohn LLP.

Rights

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

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

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

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

P J CAMAMILE
CHIEF EXECUTIVE

Tel: 01553 819600

E-mail: phil@wlma.org.uk

Annual Governance and Accountability Return 2022/23 Form 3

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
 - **Sections 1 and 2** **must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2023**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2023**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2023
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2022/23

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

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

Publication Requirements

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

Before 1 July 2023 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 authorities **must** publish:

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

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

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

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

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2023.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2023**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2022/23

EAST SUFFOLK WMB

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

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

03/04/2023

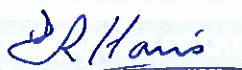
04/04/2023

05/04/2023

Name of person who carried out the internal audit

CHRISTOPHER R. HARRIS

Signature of person who carried out the internal audit



Date

09/05/2023

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

EN EAST SUFFOLK WMB LTD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

	Agreed		'Yes' means that this authority
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

12/06/2023

and recorded as minute reference:

M43123101

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER <https://www.wlma.org.uk/east-suffolk-idb/home/> PRESS

Section 2 – Accounting Statements 2022/23 for

EN EAST SUFFOLK WMBITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	3,377,579	3,651,334	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	484,896	512,074	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,814,823	1,365,749	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	339,900	376,869	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	171,545	171,545	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,514,519	1,013,612	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	3,651,334	3,967,131	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	3,845,309	4,331,314	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	1,025,329	1,025,329	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	2,796,916	2,703,493	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNED REQUIRED

Date

09/05/2023

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

12/06/2023

as recorded in minute reference:

43/23/02 REFERENCE

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

SIGNED REQUIRED

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

In respect of **East Suffolk Internal Drainage Board – DB0029**

1 Respective responsibilities of the auditor and the authority

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

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

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

None.

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

19/09/2023



Internal Audit

FINAL





Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2022/23

April 2023

Executive Summary

OVERALL ASSESSMENT		KEY STRATEGIC FINDINGS									
<div><div><div>Adequate & effective governance, risk and control processes</div><div>SUBSTANTIAL ASSURANCE</div></div><div><div>SUBSTANTIAL ASSURANCE</div><div>REASONABLE ASSURANCE</div><div>LIMITED ASSURANCE</div><div>NO ASSURANCE</div></div></div>		<div><div><div></div><div>The Water Management Alliance has good accounting practices and is a well-run organisation for its six South Lincolnshire and East Anglia member Boards and the Pevensey and Cuckmere Water Level Management Board.</div></div><div><div></div><div>The Water Management Alliance use the Sage 200 suite of software to manage their accounts which supports accurate accounting and good record keeping.</div></div></div>									
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE		GOOD PRACTICE IDENTIFIED									
<div>The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.</div>		<div><div><div></div><div>The Water Management Alliance has good corporate governance as evidenced by the comprehensive minutes of Board and Committee meetings that demonstrate good challenge and an understanding of the issues at hand.</div></div><div><div></div><div>The Water Management Alliance has a very informative website which is easy to navigate, well populated with useful and key information.</div></div></div>									
SCOPE		ACTION POINTS									
<div>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</div>		<table><tr><th>Urgent</th><th>Important</th><th>Routine</th><th>Operational</th></tr><tr><td>0</td><td>0</td><td>1</td><td>1</td></tr></table>		Urgent	Important	Routine	Operational	0	0	1	1
Urgent	Important	Routine	Operational								
0	0	1	1								

Assurance - Key Findings and Management Action Plan (MAP)

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

PRIORITY GRADINGS

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

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

ADVISORY NOTE

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

Findings



Directed Risk:

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

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

Other Findings



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



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

Recommendation 1: *Ensure all payment runs have been appropriately authorised. Internal Audit advice would be that this could be done by the Finance and Rating Manager or the Chief Executive, so long as appropriate segregation of duties is in place.* This was accepted and is undertaken by either the Chief Executive or the Finance and Rating Manager.

Recommendation 2: *- Ensure all reconciliations are undertaken up to the end of the previous day, to ensure each complete day is recorded in one reconciliation and corresponds to the bank statements.* This is achieved by all reconciliations being undertaken to ensure each complete day is included in one recommendation.

Recommendation 3: *Review current practices to see where efficiencies can be made in reducing reliance upon paper audit trails and explore the finance system capabilities for more efficient and robust electronic authorisations.* This is being progressed and working alongside the Bedford Group of IDB as they use electronic purchase ordering and paperless invoicing. This would be looked into for April 2024 once the team is fully resourced.

Other Findings



The following Policies and procedures were reviewed:

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

These policies were all in order and up to date.



The following Board agendas and minutes were reviewed:

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

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



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



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



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

















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



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

Other Findings

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



Delivery Risk:

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

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

Other Findings

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

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

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

Disclaimer

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

Effectiveness of arrangements

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

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

Assurance Assessment

4. The definitions of the assurance assessments are:

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

Acknowledgement

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

Release of Report

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

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

AUDIT PLANNING MEMORANDUM

Appendix B

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

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

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

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

FRS102 as at 31 March 2023 - Results Schedule

Employer : King's Lynn (WMA)

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 22 February 2023

Date report prepared : 26 April 2023

Summary information from this schedule:

(a) Balance sheet

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

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

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

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



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

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

To help with your year-end reporting, you can request a supplementary paper or slide deck explaining the key movements on your specific numbers to aid understanding of the figures, help with audit questions and assist with presentations to committee members / directors on your results. If you have already requested a supplementary paper or slide deck, this will be issued alongside this results schedule. You may also wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2023 accounts.

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

(d) General Information for auditor and Employer

The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2023 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.

If there are any queries on the approach taken to derive the figures in the Results Schedule please first consider the accompanying report as it will often answer these. In particular, see the sections on recent court cases (such as the Lloyds' judgement on GMP, McCloud, Goodwin etc) and other key topics which will detail the approach taken to allow for these issues or otherwise.

Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2023 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2024
5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

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

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2022. Salaries are actual, not full-time equivalent. Deferred pensioners include undecided leavers and frozen refunds. Pensioners include dependants.

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2022 to 31 March 2023	£2,103,000

LGPS early retirements

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

Teachers' early retirements

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

Investment returns

The return on the Fund in market value terms for the period to 31 March 2023 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

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

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

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

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

Unfunded benefits

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

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

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

The annual unfunded pensions include the 2023 pension increase.

Bulk transfers

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

Section 2 - Assumptions

Financial assumptions

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

Period Ended	31 Mar 2023	31 Mar 2022
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.95%	3.15%
Salary Increase Rate	3.65%	3.85%
Discount Rate	4.75%	2.75%

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

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	Males	Females
Current Pensioners	22.2 years	24.7 years
Future Pensioners*	23.6 years	26.0 years

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

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

Current Pensioners	Future Pensioners
CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a.

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

A commutation allowance is included for future retirements to elect to take 45% of the maximum additional tax-free cash up to HMRC limits.

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

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2023

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

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

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

I estimate that the present value of funded obligations comprises of approximately £4,974,000, £860,000 and £1,036,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2023.

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

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

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

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

Period ended 31 March 2022	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	5,227		5,227
Present value of obligations		10,326	(10,326)
Opening Position as at 31 March 2021	5,227	10,326	(5,099)
Service cost			
Current service cost*		890	(890)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	890	(890)
Net interest			
Interest income on plan assets	112		112
Interest cost on defined benefit obligation		222	(222)
Total net interest	112	222	(110)
Total defined benefit cost recognised in Profit or (Loss)	112	1,112	(1,000)
Cashflows			
Participants' contributions	137	137	-
Employer contributions	405		405
Benefits paid	(29)	(29)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
Expected closing position	5,852	11,546	(5,694)
Remeasurements			
Changes in financial assumptions		(1,079)	1,079
Changes in demographic assumptions		(44)	44
Other experience	-	20	(20)
Return on assets excluding amounts included in net interest	374		374
Total remeasurements recognised in Other Comprehensive Income (OCI)	374	(1,103)	1,477
Fair value of plan assets	6,226		6,226
Present value of funded obligations		10,443	(10,443)
Present value of unfunded obligations		-	-
Closing position as at 31 March 2022	6,226	10,443	(4,217)

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

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

Section 4 - Projected defined benefit cost for the period to 31 March 2024

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

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

* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £2,103,000.

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

I estimate the Employer's contributions for the period to 31 March 2024 will be approximately £494,000.

Notes:

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

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

The monetary amount of the projected service cost for the period to 31 March 2024 will be adjusted to take account of the actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2023:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	182
1 year increase in member life expectancy	4%	275
0.1% increase in the Salary Increase Rate	0%	32
0.1% increase in the Pension Increase Rate (CPI)	2%	152

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

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

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



Annual Report for the year ended

31 March 2023

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

No later than 31 October 2023 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Ground Floor, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- Engineering & Standards - Policy Manager, Asset Management and Engineering, **Environment Agency**, Goldcrest House, Alice Holt Lodge, Farnham, Surrey. GU10 4LH via james.addicott@environment-agency.gov.uk
- The Chief Executives of:
 - all local authorities that pay special levies to the Board;
 - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

EAST SUFFOLK WATER MANAGEMENT

Board

Section A – Financial information

Preliminary information on special levies issued by the Board for 2023-24

Information requested below is essential in calculating future formula spending share. It is not covered elsewhere on this form or by the external auditor's certificate.

Special levies information for financial year 2023-24 (forecast)	
Name of local authority	2023-24 forecast £
1. EAST SUFFOLK COUNCIL	133,065
2. MID SUFFOLK DISTRICT COUNCIL	45,701
3. IPSWICH BOROUGH COUNCIL	42,812
4. BABERGH DISTRICT COUNCIL	2,021
5.	
6.	
7.	
8.	
Total	223,599

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2023

All Internal Drainage Boards must ensure that the Income and Expenditure information provided below is consistent with the Board's annual accounting statements which have been prepared in accordance with proper practices found in *Governance and Accountability for Smaller Authorities in England – A Practitioners' Guide to proper practices to be applied in the preparation of statutory annual accounts and governance statements March 2017*

	Notes	Year ending 31 March 2023 £
INCOME		
1. Drainage Rates		301,291
2. Special Levies		210,783
3. Higher Land Water Contributions from the Environment Agency		129,673
4. Contributions received from developers/other beneficiaries		660
5. Government Grants (includes capital grants from EA and levy contributions)		103,248
6. PSCAs from EA and other RMAs		441,863
7. Loans		0
8. Rechargeable Works		134,078
9. Interest and Investment Income		40,516
10. Rents and Acknowledgements		0
11. Other Income		268,958
Total income		1,631,070
EXPENDITURE		
12. New Works and Improvement Works		103,248
13. Total precept to the Environment Agency		96,200
14. Watercourse maintenance		76,874
15. Pumping Stations, Sluices and Water level control structures		478,421
16. Administration		189,686
17. PSCAs		441,863
18. Rechargeable Works		86,913
19. Finance Charges		78,121
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		9,950
22. Other Expenditure		1,890
Total expenditure		1,563,166

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		67,904
24. Developers Funds income not applied in year		77,645
25. Grant income not applied in year		615,238

Notes:

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

Section B –IDB Reporting

Policy Delivery Statement

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

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

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

Biodiversity

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

If "yes" is the Biodiversity Action Plan available on your website? [Biodiversity Action Plan \(wlma.org.uk\)](https://www.wlma.org.uk/uploads/Biodiversity_Action_Plan.pdf) Yes ☒ No ☐

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

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

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

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

SSSI water level management plans

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

If so, which ones:

Fox Fritillary Meadow

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

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

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

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?

103km

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.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	7

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

Complaints procedure

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

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

Public Engagement

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

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

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

0.0003%

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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


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

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

Section C – Declaration

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

Signature	
Date	31/10/2023
Name in BLOCK LETTERS	PHIL CAMAMILE
Designation	CHIEF EXECUTIVE
Email address	PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2023			
NAME	MEETINGS	ATTENDED	ATTENDANCE %
ELECTED MEMBERS			
Jack Cooke (wef Nov 20)	3	1	33
James Foskett	3	2	67
Matt Gooch (wef Jan 22)	3	1	33
Sir Edward Greenwell	3	2	67
Nick Hardingham (wef Nov 21)	3	3	100
Charles Loyd	3	3	100
Christopher Mann	3	3	100
Richard Mann	3	1	33
Jane Marson * (wef Oct 19)	3	3	100
Michael Paul **	3	3	100
Elected Member Totals	30	22	73%
APPOINTED MEMBERS			
Ipswich BC			
Tony Gould (wef Oct 21)	3	3	100
Oliver Holmes	3	2	67
Philip Smart	3	2	67
Mid Suffolk DC			
James Caston	3	1	33
John Field (wef Oct 19)	3	3	100
Keith Welham	3	3	100
East Suffolk Council			
Paul Ashdown (wef June 19)	3	1	33
Stuart Bird (wef June 19)	3	3	100
Peter Byatt (wef April 22)	3	3	100
Alison Cackett (wef Oct 20)	3	2	67
Judy Cloke (wef June 19)	3	1	33
Ray Herring (wef June 19)	3	2	67
Appointed Member Totals	36	26	72%

* Chairman ** Vice-Chairman

Elected Average Attendance (excluding vacancies) **73%**

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

[illegible]