



King's Lynn
Drainage Board

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

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

NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with the Financial Reporting Standard for Smaller Entities 2008 (FRSSE) issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and has prepared an Annual Return which all Category 2 Authorities are required to do, in accordance with Regulation 11 of the Accounts and Audit Regulations 2015 based on these Accounts. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 4 of the Guidance published by the Association of Drainage Authorities on 30 March 2018. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

2 ACCOUNTING CONCEPTS

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

Going Concern
Prudence
Accruals

3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Most assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
- (ii) All fixed Assets are valued on the following basis:

Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:

Non-specialised operational properties - existing use value

Specialised operational properties - depreciated replacement cost

Vehicles, plant and equipment are included at cost less depreciation

For the purposes of Box 9 in Section 2 of the audited Annual Return, Fixed Assets are valued at Net Book Value.

- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method.
- (v) The useful lives of the various assets held on the Fixed Asset Register are as follows:

Motor Vehicles and Equipment: 4 years

NOTE ACCOUNTING POLICIES

Excavators and Tractors: 7 years
Specialist Plant and Equipment: <= 10 years
Fixed Pumping Plant: 20 years
Lifting Equipment: 5 years
Land: not depreciated
Pumping Stations: 10 years
Buildings: 50 years

4 STOCKS AND WORK IN PROGRESS

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

5 GOVERNMENT GRANTS AND SUBSIDIES

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis.

6 PENSIONS

- (i) The Board is a member of the Local Government Pension Scheme (LGPS), administered by Norfolk County Council. This is a funded defined benefit career average pension scheme, meaning that the Board and its employees pay contributions into a fund, calculated at a level intended to balance the pensions liabilities with investment assets. The Board has paid a contribution of 21.5% on employees pensionable pay into the pension fund during 2017/18.
- (ii) The expected cost of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure Account in order to spread the cost over the service lives of employees in the scheme. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.
- (iii) The Board's pension liability has been calculated by the fund actuary as set out in the accompanying report entitled: 'Actuarial Valuation as at 31 March 2018 for FRS17 Purposes'.
- (iv) The Board also has a share of the pension liability which is attributable to its membership of the Water Management Alliance; a defined benefit scheme operated by Norfolk County Council.

7 TAXATION

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the Income and Expenditure Account only to the extent that it is irrecoverable.

8 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

- (i) There are no material exceptional or extraordinary items to disclose in the Accounts.
- (ii) Profits or losses on the disposal of fixed assets are shown separately on the face of the Income and Expenditure Account prior to the Operating Net Surplus/(Deficit).

9 INCOME RECOGNITION

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

NOTE ACCOUNTING POLICIES

10 FINANCE LEASES

The Board no longer has any Finance Leases on any of its plant or equipment.

11 RESERVES

The Board holds the Reserves as itemised below. The adequacy of these Reserves is reviewed by the Board annually. The purpose of these Reserves can be noted in the Board's Capital Financing and Reserves Policy:

https://www.wlma.org.uk/uploads/KLIDB_Capital_Financing_and_Reserves_Policy.pdf

This policy is reviewed by the Board triennially.

- (i) **General Reserve**
- (ii) **Development Reserve**
- (iii) **Plant Renewals Reserve**
- (iv) **Capital Works Reserve**
- (v) **Revaluation Reserve**
- (vi) **Pension Reserve**

From: 01 April 2017
 To: 31 March 2018

 Period: 12
 Year Ending: 31 March 2018

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
<u>Income:</u>							
	Occupiers Drainage Rates	309,686	309,686	0	309,686	309,686	0
1	Special Levies issued by the Board	1,880,624	1,880,624	0	1,880,624	1,880,624	0
	Grants Applied	797,800	48,888	-748,912	797,800	48,888	-748,912
	Rental Income	3,200	2,216	-984	3,200	2,216	-984
2	Highland Water Contributions	39,278	57,709	18,431	39,278	57,709	18,431
	Income from Rechargeable Works	0	103,348	103,348	0	103,348	103,348
	Investment Interest	25,000	17,602	-7,398	25,000	17,602	-7,398
	Development Contributions	2,837	293,606	290,769	2,837	293,606	290,769
4	Other Income	83,081	105,515	22,434	83,081	105,515	22,434
	Total Income	£3,141,506	£2,819,194	-£322,312	£3,141,506	£2,819,194	-£322,312
<u>Less Expenditure:</u>							
5	Capital Works	1,945,000	615,937	1,329,063	1,945,000	615,937	1,329,063
6	Environment Agency Precept	161,533	161,243	290	161,533	161,243	290
7	Maintenance Works	1,449,384	1,089,274	360,110	1,449,384	1,089,274	360,110
	Development Expenditure	0	35,961	-35,961	0	35,961	-35,961
	Interest Payments	0	0	0	0	0	0
8	Administration Charges	253,344	323,155	-69,811	253,344	323,155	-69,811
	Cost of Rechargeable Works	0	82,093	-82,093	0	82,093	-82,093
3	Net Deficit/(Surplus) on Operating Accounts	0	66,044	-66,044	0	66,044	-66,044
	Total Expenditure	£3,809,261	£2,373,708	£1,435,554	£3,809,261	£2,373,708	£1,435,554
	Profit/(Loss) on disposal of Fixed Assets	£0	£1,311	£1,311	£0	£1,311	£1,311
9	Net Surplus/(Deficit)	-£667,755	£446,797	£1,114,552	-£667,755	£446,797	£1,114,552

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

Notes	Balance Sheet as at 31-3-2018	Opening Balance £	Movement This Year £	Closing Balance £
10	Fixed Assets:			
	Land and Buildings	921,790	-7,972	913,818
	Plant and Equipment	861,495	57,104	918,599
	Pumping Stations	266,544	-88,848	177,696
	Shared Consortium Assets	0	0	0
		2,049,829	-39,716	2,010,113
	Current Assets:			
11	Bank Account	113,338	9,350,284	9,463,622
	Stock	5,397	1,832	7,229
12	Trade Debtors	62,188	53,878	116,066
13	Work in Progress	0	0	0
14	Term Deposits	4,100,000	1,300,000	5,400,000
15,16	Drainage Rates and Special Levies Due	22,817	5,331	28,148
17	Prepayments	0	0	0
	Prepayments to WMA	138,320	-121,498	16,822
	Accrued Interest	0	0	0
	VAT Due	95,977	-49,605	46,372
	Grants Due	0	0	0
		4,538,037	10,540,222	15,078,259
	Less Current Liabilities:			
	Trade Creditors	1,135	59,235	60,370
	Accruals	0	65,000	65,000
	Payroll Controls	0	0	0
	Finance Leases	0	0	0
	Receipts Paid in Advance	0	211	211
	Loans due in less than one year	0	158,974	158,974
		1,135	283,420	284,555
	Net Current Assets	4,536,902	10,256,802	14,793,704
	Less Long Term Liabilities:			
25	Pension Liability	3,360,000	0	3,360,000
	Loans due in more than one year	0	9,841,026	9,841,026
		3,360,000	9,841,026	13,201,026
	Net Assets	£3,226,731	£376,061	£3,602,792
19	Reserves:			
	Earmarked			
20	General Reserve	2,195,674	243,021	2,438,695
21	Development Reserve	876,667	203,776	1,080,443
22	Capital Works Reserve	0	0	0
23	Plant Reserve	2,821,148	0	2,821,148
18	Grants Reserve	99,846	18,112	117,958
		5,993,335	464,909	6,458,244
	Non-Distributable			
24	Revaluation Reserve	593,396	-88,848	504,548
25	Pension Reserve	-3,360,000	0	-3,360,000
		-2,766,604	-88,848	-2,855,452
	Total Reserves	£3,226,731	£376,061	£3,602,792

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

Note Notes to the Accounts

- 1 Special Levies collected from constituent Billing Authorities were as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Borough of King's Lynn & West Norfolk	1,775,463	1,775,463
Fenland District Council	82,338	82,338
South Holland District Council	22,823	22,823
	1,880,624	1,880,624

- 2 The Highland Water Claim for 2017/18 is due to be paid by the Environment Agency (EA) to the Board in September, following the changes made to the timetable in 2015 (previously the payment was made in two installments - one in May and one in December).

- 3 The Net Operating Deficit/(Surplus) for this year is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0	46,827
Mobile Plant Operations Account	0	19,218
	0	66,044

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of Mobile Plant are shown in the Labour and Plant Operations Reports, which can be made available to members on request. These Reports are scrutinised by the Board's Plant and Works Committee every year.

- 4 Other Income for this year is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Shared Income from WMA	80,081	101,682
Summons Costs	1,000	2,925
East Wash Coastal Management CIC Administration Fee	500	500
Sundry Income	1,500	408
	83,081	105,515

- 5 The cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works, as managed by the Planning/Enforcement Officer, which can be made available to members on request. This Report is also scrutinised by the Board's Plant and Works Committee every year.

- 6 The EA Precept due for 2017/18 is as estimated. Half of the EA Precept is payable to the EA on 31 May and the other half on 30 November.

- 7 The detailed maintenance operations in each sub catchment are approved by the Board annually and shown on the schedule of maintenance works, as managed by the Operations Manager, which can be made available to members on request. The summarised analysis of expenditure is as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Charges	483,729	490,280
Plant Charges	230,004	233,119
Materials	11,004	11,153
Contractors	38,553	39,075
Electricity	134,285	136,103
Pumping Station Insurances	3,454	3,501
Telemetry	19,488	19,751
Heating Fuel	9,463	9,591
Pumping Station Depreciation	0	0
Direct Works	929,980	942,574
Technical Support Staff Costs	185,860	109,558
Other Technical Support Costs	2,710	27,118
Biodiversity Action Plan Costs	5,834	10,025
Contingency	25,000	0
Annual Asset Reinstatement Provision	300,000	0
Maintenance Works	1,449,384	1,089,275

- 8 Administration charges reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). Detailed expenditure is monitored by the Consortium Management Committee and the Board every three months:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Administration Staff Costs	95,418	92,913
Other Administration Costs	139,604	143,905
Sundry Expenses	0	9,877

From: 01 April 2017
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Note Notes to the Accounts

Pension Pay Strain 2016/17	0	65,000
Drainage Rates AV Increases/(Decreases)	9,000	2,296
Kettlewell House Depreciation	7,972	7,972
Sundry Debtors written off	350	0
Settlement Discount	1,000	1,192
	253,344	323,155

9 The Board has planned to increase/(reduce) balances by financing expenditure from the following reserves:

	Budget
Capital Works Reserve	0
General Reserve	-667,755
	-667,755

10 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2017/18, which can be made available to members on request.

	Land and Buildings	Plant and Equipment	Pumping Stations	Total
Cost				
Opening Balance b/fwd	1,417,491	1,463,750	888,480	3,769,721
(+) Additions	0	221,861	0	221,861
(-) Disposals	0	-27,784	0	-27,784
Closing Balance c/fwd	1,417,491	1,657,827	888,480	3,963,798
Depreciation				
Opening Balance b/fwd	495,702	602,255	621,936	1,719,892
(+) Depreciation Charge for year	7,972	155,068	88,848	251,888
(-) Accumulated depreciation written out on disposal	0	-18,095	0	-18,095
Closing Balance c/fwd	503,674	739,228	710,784	1,953,685
Net Book Value as at 31-3-2017	921,789	861,495	266,544	2,049,829
Net Book Value as at 31-3-2018	913,818	918,599	177,696	2,010,113

The Board also share ownership of a proportion of the WMAs Shared Fixed Assets, which were last valued by Cruso & Wilkin, Chartered Surveyors, as at 31 March 2012. Such assets have a Net Book Value of zero.

11 The Bank Account balance will be kept to a minimum following the decision to invest additional working balances on the short term money market. The Bank Account is reconciled as follows:

	2016/17	2017/18
Opening Balance as at 1-4-2017 b/fwd	79,308	113,338
(+) Receipts	7,126,651	15,279,413
(-) Payments	-7,092,621	-5,929,129
(=) Closing Balance as at 31-3-2018 c/fwd	113,338	9,463,622
Balance on Statement as at 31-3	169,193	9,480,196
Less: Unpresented Payments	-55,855	-17,511
Add: Unpresented Receipts	0	937
Closing Balance as at 31-3-2018 c/fwd	113,338	9,463,622

12 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	46,397	6
>30 days and <=60 days	5,025	2
>60 days and <=90 days	64,643	1
>90 days	0	0
	116,066	9
>90 days	Amount	Inv. Date Originator
N/A	0	
	0	

13 Work In Progress (WIP) is currently made up of the following jobs:

**Estimated
Completion**

From: 01 April 2017
To: 31 March 2018

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Note Notes to the Accounts

Customer	Amount	Date	Budget Holder
N/A	0		
	0		

14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest Bank	500,000	24/08/2017	23/08/2018	0.56%
Vernon Building Society	500,000	02/02/2018	03/04/2018	0.40%
Coventry Building Society	500,000	30/11/2017	16/04/2018	0.44%
Cumberland Building Society	500,000	31/10/2017	30/04/2018	0.59%
Nottingham Building Society	500,000	15/12/2017	15/05/2018	0.59%
Newcastle Building Society	500,000	15/02/2018	15/06/2018	0.50%
West Bromwich Building Society	400,000	28/02/2018	31/07/2018	0.48%
National Counties Building Society	500,000	28/02/2018	31/08/2018	0.70%
Skipton Building Society	500,000	15/03/2018	28/09/2018	0.61%
Principality Building Society	500,000	15/03/2018	31/10/2018	0.62%
Progressive Barclays	500,000	29/03/2018	30/11/2018	0.80%
	5,400,000			

15 Special Levies are paid by Constituent Councils in two halves on 1 May and 1 November.

16 Drainage Rates are paid by occupiers of agricultural land and/or buildings. There are currently 98 Ratepayers that have not paid their Drainage Rates for 2017/18, as compared to 115 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2016/17	2017/18
Arrears b/fwd	26,363	22,818
Drainage Rates for the year	305,736	309,685
Special Levies for the year	1,856,510	1,880,625
Payments Received	-2,180,556	-2,205,021
Settlement Discount	-984	-1,186
Returned/(Represented) amounts	377	0
Value /(Decreases)	-5,207	-5,936
Value Increases	3,391	3,910
New Assessments	1,816	2,091
Irrecoverables and write offs	-9,077	-2,421
The East Coastal Management CIC	20,681	20,681
Summons collection costs	3,750	2,925
Special Levy Adjustment	0	0
Drainage Rate Adjustment	18	-23
Paid Refunds	0	0
Sundry adjustments/Summons	0	0
Arrears c/fwd	22,818	28,148

17 There are currently no Prepayments.

18 Grants Unapplied are those grants that we have received in advance of doing work on the following schemes:

	2016/17	2017/18
SCH30: Islington Catchment Flood Risk Management Scheme	99,846	50,958
SCH42: Islington Catchment Flood Risk Management Scheme	0	67,000
	99,846	117,958
Grants Reserve b/fwd at 31.03.17		99,846
Add: Grants Received		67000
Less: Grants Applied		-48888
Grant Reserve c/fwd at 31.03.18		117,958

19 The Reserves are managed in accordance with the Balances and Earmarked Reserves Policy for 2017/18, as approved by the Board on 16 January 2017. This policy is available for viewing on the Board's website.

20 Movements on the General Reserve are made up as follows:

	2016/17	2017/18
Opening Balance, as at 1 April b/fwd	3,069,224	2,195,674

From: 01 April 2017
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Note Notes to the Accounts

Net Surplus/(Deficit) for the year	-767,378	446,797
Net transfer (to)/from Development Reserve	-256,745	-203,776
Net transfer (to)/from Capital Works Reserve	127,000	0
Net transfer (to)/from Plant Reserve	0	0
Revaluation Reserve adjustment	23,573	0
Closing Balance c/fwd	2,195,674	2,438,695

21 Movements on the Development Reserve are made up as follows:

	2016/17	2017/18
Opening Balance, as at 1 April b/fwd	619,922	876,667
Net contributions transferred from General Reserve	256,745	203,776
Closing Balance c/fwd	876,667	1,080,443

22 Movements on the Capital Works Reserve are made up as follows:

The Capital Works Reserve largely represents the committed cost of capital schemes that the Board has approved in previous years, where suppliers have not actually invoiced for work, due to slippage in the programme or other issues with the contract:

	2017/18	Gen. Reserve	2018/19
SCH36 West Lynn Sluice - Structural Investigation	0	0	0
SCH33 Wolferton Pumping Station - Structural Investigation	0	0	0
SCH35 Control Panel Replacements & Weedscreen Cleaner Refurbishment	0	0	0
	0	0	0

23 The Fixed Plant Reserve and Mobile Plant Reserve have been merged into a single Plant Reserve, as at 31 March 2014:

	2017/18
Fixed Plant Reserve	2,021,148
Mobile Plant Reserve	800,000
Plant Reserve	2,821,148

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

	2017/18
Opening Balance, as at 1 April b/fwd	593,396
Less:	
Pumping Station & Kettlewell House Depreciation	-88,848
Closing Balance c/fwd	504,548

25 Pension Liability

- (i) The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional liability that is shown as a Long Term Liability on the Balance Sheet. This figure is meant to show the extent of the Board's liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this sum does not represent an estimate of the exit cost of withdrawing from the LGPS at the Balance Sheet date.
- (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 £1,908,000 as at 31 March 2018 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 16 January 2017.

26 Related Party Disclosures

- (i) The Board is a full member of Anglia Farmers Ltd, an agricultural purchasing cooperative. Several members of the Board are also shareholders of this organisation. The Board paid Anglia Farmers Ltd £144,440.90 upto 31/03/18.
- (ii) Board member Mr J Askew is related to Mr R Askew, Director of Richard Askew Agricultural Supplies Ltd, which is one of the Board's suppliers. The Board paid Askew Agricultural Supplies Ltd £2,382.75 upto 31/03/18.

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Note **Notes to the Accounts**

- (iii) Mr Harvey Howe is employed by the Board as a full time Operative. The Board's Operations Manager is related to Harvey Howe.
- (iv) All elected members of the Board pay drainage rates either as individuals, Partners in Partnerships, or as Directors of limited companies; the exact nature of which can be found in the Rate Book as at 1 April 2017.
- (v) The Board is a member of the Water Management Alliance Consortium, who provide administrative services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and Vice Chairman of the Board. During the reporting period the Chairman received £3,500.00 Chairman's Allowance.
- (vi) The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported at no cost to the Board by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

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

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER

From: 01 April 2017
 To: 31 March 2018

Our ID	Capital Works	EA Ref.	GIA Level %	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Annual Estimate 2017/18 £	Variance (2017/18) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2017/18	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																		
SCH30	Islington Catchment Flood Risk Management Scheme	IDB0267	56%	10,738.40	81,315.43	185,332.33	87,454.93	150,000	-62,545.07	391,839.59	483,000.00	91,160.41	219,042.25	270,000.00	0.00	270,000.00	-50,957.75	48,888.18
SCH42	Islington Catchment Flood Risk Management Scheme	IDB0419	62%	0.00	0.00	0.00	0.00	0	0.00	0.00	26,598,000.00	26,598,000.00	0.00	0.00	67,000.00	67,000.00	-67,000.00	0.00
				10,738.40	81,315.43	185,332.33	87,454.93	150,000	-62,545.07	391,839.59	27,081,000.00	26,689,160.41	219,042.25	270,000.00	67,000.00	337,000.00	-117,957.75	48,888.18
Non-Grant Aided Works:																		
SCH04	Gaywood Flood Alleviation Scheme		0%	500.00	0.00	0.00	0.00	0	0.00	398,272.25	450,000.00	51,727.75	0.00	0.00	0.00	0.00	0.00	0.00
SCH15	Pierrepoint Storage Building		0%	46,263.94	0.00	0.00	0.00	0	0.00	47,033.94	45,000.00	-2,033.94	0.00	0.00	0.00	0.00	0.00	0.00
SCH18	Middleton Stop Flood Storage Area		0%	551,648.03	36,013.42	0.00	2,283.00	0	2,283.00	967,305.96	957,000.00	-10,305.96	0.00	0.00	0.00	0.00	0.00	0.00
SCH22	North Lynn Link Scheme		0%	61,379.47	171,137.52	1,399,595.57	267,847.50	100,000	167,847.50	1,963,970.66	1,835,000.00	-128,970.66	0.00	0.00	0.00	0.00	0.00	0.00
SCH23	Catchment Modelling		0%	0.00	0.00	0.00	25,638.28	60,000	-34,361.72	163,929.78	285,000.00	121,070.22	0.00	0.00	0.00	0.00	0.00	0.00
SCH24	Telemetry Review		0%	2,624.00	0.00	0.00	7,671.00	100,000	-92,329.00	19,095.00	0.00	-19,095.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH26	Main Sluice - Structural Investigation		0%	21,839.66	4,475.00	0.00	0.00	0	0.00	57,414.66	50,000.00	-7,414.66	0.00	0.00	0.00	0.00	0.00	0.00
SCH27	Merries Farm - Structural Investigation		0%	1,276.23	0.00	0.00	0.00	0	0.00	2,176.23	5,000.00	2,823.77	0.00	0.00	0.00	0.00	0.00	0.00
SCH28	Ingleborough Pumping Station - Structural Investigation		0%	19,725.00	1,571.85	2,675.00	0.00	0	0.00	58,687.35	35,000.00	-23,687.35	0.00	0.00	0.00	0.00	0.00	0.00
SCH31	Bawsey Drain Syphon - Structural Investigation		0%	3,900.00	0.00	0.00	0.00	0	0.00	3,900.00	15,000.00	11,100.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH32	Black Drain Syphon (Under Gaywood River)		0%	1,800.00	24,556.77	0.00	2,947.13	0	2,947.13	29,303.90	40,000.00	10,696.10	0.00	0.00	0.00	0.00	0.00	0.00
SCH36	West Lynn Sluice - Structural Investigation		0%	0.00	1,500.00	10,273.00	35,017.46	25,000	10,017.46	46,790.46	30,000.00	-16,790.46	0.00	0.00	0.00	0.00	0.00	0.00
SCH33	Wolferton Pumping Station - Structural Investigation		0%	41,796.25	110,902.98	94,549.70	173,352.93	1,400,000	-1,226,647.07	420,601.86	410,000.00	-10,601.86	0.00	0.00	0.00	0.00	0.00	0.00
SCH34	Chalk Lane Flood Risk Mangement Scheme		0%	11,351.43	3,651.97	0.00	0.00	0	0.00	15,003.40	25,000.00	9,996.60	0.00	0.00	0.00	0.00	0.00	0.00
SCH37	Lighthouse Sluice - Investigations & Refurbishments		0%	0.00	2,000.00	0.00	5,395.00	25,000	-19,605.00	7,395.00	17,500.00	10,105.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH35	Control Panel Replacements & Weedscreen Cleaner Refurbishments		0%	0.00	144,941.14	70,724.02	0.00	0	0.00	215,665.16	275,000.00	59,334.84	0.00	0.00	0.00	0.00	0.00	0.00
SCH38	Middleton Stop PS Inlet Refurbishment		0%	0.00	0.00	37,105.37	0.00	0	0.00	37,105.37	35,000.00	-2,105.37	0.00	0.00	0.00	0.00	0.00	0.00
SCH39	Searles Outfall & Pipeline - Structural Investigation		0%	0.00	0.00	0.00	2,780.00	0	2,780.00	2,780.00	8,000.00	5,220.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH40	Crabbs Abbey Pumping Station M & E Upgrades		0%	0.00	0.00	0.00	0.00	50,000	-50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH40	Crabbs Abbey Old Station - Structural Investigation		0%	0.00	0.00	0.00	4,100.00	5,000	-900.00	4,100.00	0.00	-4,100.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH40	Pierrepoint Pumping Station M & E Upgrades		0%	0.00	0.00	0.00	0.00	30,000	-30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH41	New Offices off Nar Ouse Way		0%	0.00	0.00	0.00	1,450.00	0	1,450.00	1,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				764,104.01	500,750.65	1,614,922.66	528,482.30	1,795,000	-1,266,517.70	4,461,980.98	4,517,500.00	56,969.02	0.00	0.00	0.00	0.00	0.00	0.00
Totals				£774,842.41	£582,066.08	£1,800,254.99	£615,937.23	£1,945,000	-£1,329,062.77	£4,853,820.57	£31,598,500.00	£26,746,129.43	£219,042.25	£270,000.00	£67,000.00	£337,000.00	-£117,957.75	£48,888.18

 M NEALE
 PROJECT MANAGER

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

MAINTENANCE	Actual 2016/17 £	Actual 2017/18 £	Annual Estimate £	Variance £
Wiggenhall St German Catchment	2,179.25	2,077.38	3,100	1,023
Fitton Road Area Catchment	3,533.65	2,668.90	4,600	1,931
Waltham Farm Catchment	5,432.27	4,665.02	5,600	935
Mary Magdalen Catchment	4,609.33	3,058.41	3,100	42
Magdalen Catchment	17,661.77	20,102.12	17,000	-3,102
Lighthouse Catchment	21,040.62	20,144.58	18,900	-1,245
Main Sluice Catchment	43,096.04	38,947.80	39,700	752
Chalk Lane Catchment	23,205.29	18,594.30	17,500	-1,094
Ingleborough Catchment	9,577.13	5,746.75	8,000	2,253
Searles Catchment	2,135.61	1,927.77	3,800	1,872
Heacham Catchment	16,945.95	14,223.97	13,500	-724
Wolferton Catchment (Inc. River Ingol)	45,668.09	40,381.12	40,250	-131
North Wootton Catchment	22,761.14	12,050.68	16,100	4,049
Wootton Marsh Catchment	0.00	637.30	0	-637
South Wootton Catchment	3,791.66	3,368.32	3,900	532
North Lynn Catchment	9,149.83	10,423.64	10,000	-424
Black/Bawsey Drains Catchment	20,783.01	27,837.61	26,500	-1,338
Gaywood Catchment	44,912.40	49,494.81	52,200	2,705
Middleton Pierrpoint Catchment	158,777.94	61,052.40	62,300	1,248
Middleton Level Catchment	8,235.56	12,663.62	8,100	-4,564
Eau Brink Catchment	17,026.16	18,754.59	10,500	-8,255
Green Bank Catchment	71,917.45	65,916.83	69,500	3,583
Billy Kerkham Sluice Catchment	20,094.73	16,671.39	19,000	2,329
West Lynn Sluice Catchment	27,369.91	28,160.27	28,000	-160
Cut Bridge Sluice Catchment	767.46	169.50	2,300	2,131
Merries Sluice Catchment	2,356.61	1,914.75	2,400	485
Knowles Sluice Catchment	1,956.21	1,528.35	2,700	1,172
Smeeth Lode Outfall	3,719.01	3,946.91	2,500	-1,447
Islington Pump Catchment	145,444.90	156,383.69	138,800	-17,584
Reeds Drain Catchment	58,119.95	55,216.13	67,000	11,784
Rainbow Drain Outside Area	0.00	0.00	850	850
Babingley River Catchment	18,971.58	20,097.00	18,500	-1,597
Church Farm Catchment	1,404.27	1,223.57	5,100	3,876
	832,644.78	720,049.48	721,300	1,251

OUTFALL MAINTENANCE

Lighthouse Outfall	1,768.76	1,359.43	1,200	-159
Main Sluice Outfall	1,955.09	1,537.95	1,600	62
Chalk Lane Outfall	1,822.10	1,328.22	1,950	622
Searles Outfall	639.60	307.72	800	492
Bawsey Drain Outfall	4,636.04	4,116.17	6,200	2,084
Millfleet Sluice Outfall	4,954.85	3,397.33	4,600	1,203
Billy Kerkham Sluice	2,720.44	2,678.90	2,350	-329
West Lynn Outfall	0.00	130.92	200	69
Cut Bridge Outfall	139.08	348.42	700	352
Merries Farm Outfall	0.00	130.92	200	69
Knowles Outfall	0.00	130.92	200	69
Straight Mile Outfall	0.00	130.92	3,000	2,869
	18,635.96	15,597.82	23,000	7,402

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

PUMPING STATION MAINTENANCE	Actual 2016/17 £	Actual 2017/18 £	Annual Estimate £	Variance £
Waltham Farm Pumping Station	2,436.79	1,725.85	3,310	1,584
Crabbes Abbey Pumping Station	11,251.33	12,720.71	12,810	89
Ingleborough Pumping Station	3,508.00	3,705.07	3,860	155
Wolferton Pumping Station	29,917.63	25,864.34	29,910	4,046
North Wootton Pumping Station	12,597.53	7,874.00	8,360	486
North Lynn Pumping Station	5,388.66	3,776.31	6,510	2,734
Seabank Pumping Station	0.00	5,265.44	0	-5,265
Pierrepoint Pumping Station	27,796.77	26,812.31	27,360	548
Middleton Fen Pumping Station	7,513.71	6,477.00	7,410	933
Eau Brink Pumping Station	7,221.95	12,098.59	9,360	-2,739
Green Bank Pumping Station	13,297.12	29,611.73	17,160	-12,452
Islington Pumping Station	31,284.19	55,252.01	31,860	-23,392
Church Farm Pumping Station	4,180.47	3,284.60	6,810	3,525
King's Reach Pumping Station	2,692.19	2,213.64	5,560	3,346
	159,086.34	196,681.60	170,280	-26,402
PROPERTY MAINTENANCE				
Islington Depot (moved to Labour Ops Account)	0.00	0.00	0	0
Islington House	316.95	0.00	1,000	1,000
Wolferton Property	757.00	0.00	600	600
Pierrepoint Depot (moved to Labour Operations Account)	0.00	0.00	0	0
Reffley Reservoir	45.00	627.90	1,600	972
Morrisons Culvert	3,233.70	6,575.74	4,000	-2,576
Gravel Bank (former pumping station)	54.06	50.64	0	-51
Goulds Culvert	1,591.90	1,783.19	1,350	-433
Straight Mile Reservoir	0.00	0.00	0	0
Bridges	0.00	0.00	0	0
Wootton Road Culvert	67.89	172.28	1,100	928
Middleton Stop	81.18	82.24	0	-82
King's Reach Flood Storage Area	552.40	675.16	2,750	2,075
Smeeth Lode Storage Area East	36.29	36.76	1,500	1,463
Smeeth Lode Storage Area West	115.11	240.70	1,500	1,259
	6,851.48	10,244.61	15,400	5,155
DIRECT WORKS	1,017,218.56	942,573.51	929,980	-12,594
TECHNICAL SUPPORT STAFF COSTS	115,633.00	109,558.00	185,860	76,302
OTHER TECHNICAL SUPPORT COSTS	18,025.00	27,118.00	2,710	-24,408
BIODIVERSITY ACTION PLAN COSTS	5,667.00	10,024.51	5,834	-4,191
CONTINGENCY	0.00	0.00	25,000	25,000
ASSET REINSTATEMENT PROVISION	0.00	0.00	300,000	300,000
MAINTENANCE WORK	£1,156,543.56	£1,089,274.02	£1,449,384	£360,110

G M HOWE

OPERATIONS MANAGER

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

ID	DRAIN MAINTENANCE	Actual 2017/18 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
CMT015G	Wiggenhall St German Catchment	2,077.38	741.28	1,276.60	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT016G	Fitton Road Area Catchment	2,668.90	1,078.00	1,531.40	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT017P	Waltham Farm Catchment	4,665.02	1,515.68	3,089.84	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT018P	Mary Magdalen Catchment	3,058.41	1,126.91	1,872.00	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT019P	Magdalen Catchment	20,102.12	5,632.42	11,575.20	59.50	2,835.00	0.00	0.00	0.00	0.00	0.00
CMT037P	Lighthouse Catchment	20,144.58	6,820.48	13,054.60	59.50	210.00	0.00	0.00	0.00	0.00	0.00
CMT038G	Main Sluice Catchment	38,947.80	13,525.30	25,168.00	59.50	195.00	0.00	0.00	0.00	0.00	0.00
CMT039G	Chalk Lane Catchment	18,594.30	6,197.80	12,337.00	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT040P	Ingleborough Catchment	5,746.75	1,158.05	4,529.20	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT126G	Searles Catchment	1,927.77	732.47	1,135.80	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT127G	Heacham Catchment (North & South)	14,223.97	2,311.97	11,852.50	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT128P	Wolferton Catchment (inc. River Ingol)	40,381.12	11,900.84	27,413.50	516.78	550.00	0.00	0.00	0.00	0.00	0.00
CMT129P	North Wootton Catchment	12,050.68	3,214.97	8,545.79	94.92	195.00	0.00	0.00	0.00	0.00	0.00
CMT130G	Wootton Marsh Catchment	637.30	310.00	267.80	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT131G	South Wootton Catchment	3,368.32	1,522.62	1,786.20	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT132P	North Lynn Catchment	10,423.64	2,659.12	5,865.60	803.92	1,095.00	0.00	0.00	0.00	0.00	0.00
CMT133G	Black/Bawsey Drains Catchment	27,837.61	7,254.54	19,623.33	239.74	720.00	0.00	0.00	0.00	0.00	0.00
CMT134G	Gaywood Catchment (East & West)	49,494.81	12,438.43	33,743.45	3,312.93	0.00	0.00	0.00	0.00	0.00	0.00
CMT135P	Middleton Pierpoint Catchment (East & West)	61,052.40	14,514.50	45,263.05	724.85	550.00	0.00	0.00	0.00	0.00	0.00
CMT136P	Middleton Level Catchment	12,663.62	4,166.12	8,438.00	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT137P	Eau Brink Catchment	18,754.59	5,741.86	12,404.60	413.13	195.00	0.00	0.00	0.00	0.00	0.00
CMT138P	Green Bank Catchment	65,916.83	23,670.05	40,913.60	748.18	585.00	0.00	0.00	0.00	0.00	0.00
CMT139G	Billy Kerkham Sluice Catchment	16,671.39	6,352.29	9,869.60	59.50	390.00	0.00	0.00	0.00	0.00	0.00
CMT140G	West Lynn Sluice Catchment	28,160.27	10,993.53	16,705.00	59.50	402.24	0.00	0.00	0.00	0.00	0.00
CMT141G	Cut Bridge Sluice Catchment	169.50	58.00	52.00	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT142G	Merries Sluice Catchment	1,914.75	859.45	995.80	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT143G	Knowles Sluice Catchment	1,528.35	665.45	803.40	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT144P	Smeeth Lode Outfall	3,946.91	1,342.01	2,545.40	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT145P	Islington Pump Catchment	156,383.69	55,774.24	98,360.60	1,468.85	780.00	0.00	0.00	0.00	0.00	0.00
CMT146P	Reeds Drain Catchment	55,216.13	21,016.54	32,289.40	1,520.19	390.00	0.00	0.00	0.00	0.00	0.00
CMT191P	Church Farm Catchment	1,223.57	524.47	639.60	59.50	0.00	0.00	0.00	0.00	0.00	0.00
CMT211G	Babingley River Catchment	20,097.00	6,639.90	12,102.50	59.60	1,295.00	0.00	0.00	0.00	0.00	0.00
CMTRD	Rainbow Drain Outside Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		720,049.48	232,459.29	466,050.36	11,152.59	10,387.24	0.00	0.00	0.00	0.00	0.00

OUTFALL MAINTENANCE

G037	Lighthouse Outfall	1,359.43	0.00	182.00	0.00	0.00	84.90	0.00	0.00	1,092.53	0.00
G038	Main Sluice Outfall	1,537.95	0.00	340.60	0.00	0.00	104.83	0.00	0.00	1,092.52	0.00

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

ID	DRAIN MAINTENANCE	Actual 2017/18 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
G039	Chalk Lane Outfall	1,328.22	0.00	150.80	0.00	0.00	84.90	0.00	0.00	1,092.52	0.00
G126	Searles Outfall	307.72	0.00	176.80	0.00	0.00	0.00	0.00	0.00	130.92	0.00
G133	Bawsey Drain Outfall	4,116.17	0.00	3,356.60	0.00	0.00	628.65	0.00	0.00	130.92	0.00
G134	Millfleet Sluice Outfall	3,397.33	0.00	2,787.20	0.00	166.66	312.55	0.00	0.00	130.92	0.00
G139	Billy Kerkham Sluice	2,678.90	0.00	26.00	0.00	1,487.74	0.00	72.63	0.00	1,092.53	0.00
G140	West Lynn Outfall	130.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.92	0.00
G141	Cut Bridge Outfall	348.42	0.00	0.00	0.00	0.00	217.50	0.00	0.00	130.92	0.00
G142	Merries Farm Outfall	130.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.92	0.00
G143	Knowles Outfall	130.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.92	0.00
G144	Straight Mile Outfall	130.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.92	0.00
		15,597.82	0.00	7,020.00	0.00	1,654.40	1,433.33	72.63	0.00	5,417.46	0.00
PUMPING STATION MAINTENANCE											
P017	Waltham Farm Pumping Station	1,725.85	0.00	85.80	0.00	28.93	268.52	0.00	250.07	1,092.53	0.00
P019	Crabbes Abbey Pumping Station	12,720.71	0.00	156.00	0.00	214.10	11,008.00	0.00	250.08	1,092.53	0.00
P040	Ingleborough Pumping Station	3,705.07	0.00	223.60	0.00	126.63	2,012.24	0.00	250.07	1,092.53	0.00
P128	Wolferton Pumping Station	25,864.34	0.00	1,086.80	0.00	53.68	19,812.34	3,568.90	250.08	1,092.54	0.00
P129	North Wootton Pumping Station	7,874.00	0.00	1,180.40	0.00	225.49	5,125.50	0.00	250.07	1,092.54	0.00
P132	North Lynn Pumping Station	3,776.31	0.00	366.60	0.00	1,079.58	987.51	0.00	250.08	1,092.54	0.00
P133	Seabank Pumping Station	5,265.44	6.16	91.00	0.00	28.93	4,758.36	0.00	250.07	130.92	0.00
P135	Pierrepoint Pumping Station	26,812.31	0.00	1,125.80	0.00	3,090.30	21,238.96	14.64	250.08	1,092.53	0.00
P135B	King's Reach Pumping Station	2,213.64	6.05	0.00	0.00	28.93	836.06	0.00	250.07	1,092.53	0.00
P136	Middleton Fen Pumping Station	6,477.00	0.00	2,475.20	0.00	1,085.11	1,574.07	0.00	250.08	1,092.54	0.00
P137	Eau Brink Pumping Station	12,098.59	0.00	514.80	0.00	126.50	10,114.68	0.00	250.08	1,092.53	0.00
P138	Green Bank Pumping Station	29,611.73	0.00	143.00	0.00	11,851.95	16,274.18	0.00	250.08	1,092.52	0.00
P145	Islington Pumping Station	55,252.01	75.80	5,818.80	0.00	3,817.54	38,262.29	5,934.98	250.08	1,092.52	0.00
P191	Church Farm Pumping Station	3,284.60	0.00	26.00	0.00	28.91	1,886.97	0.00	250.08	1,092.64	0.00
		196,681.60	88.01	13,293.80	0.00	21,786.58	134,159.68	9,518.52	3,501.07	14,333.94	0.00
PROPERTY MAINTENANCE											
PR01	Islington Depot (now included in 7320 on Labour Ops Acco	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR02	Islington House	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR11	Wolferton Property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR04	Pierrepoint Depot (now included in 7320 on Labour Ops Ac	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR05	Reffley Reservoir	627.90	354.65	192.40	0.00	80.85	0.00	0.00	0.00	0.00	0.00
PR06	Morrisons Culvert	6,575.74	0.00	1,848.60	0.00	4,559.00	168.14	0.00	0.00	0.00	0.00
PR07	Gravel Bank (former pumping station)	50.64	0.00	0.00	0.00	0.00	50.64	0.00	0.00	0.00	0.00

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

ID	DRAIN MAINTENANCE	Actual 2017/18 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
PR08	Goulds Culvert	1,783.19	0.00	1,292.20	0.00	371.78	119.21	0.00	0.00	0.00	0.00
PR15	Bridges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR09	Wootton Road Culvert	172.28	0.00	0.00	0.00	0.00	172.28	0.00	0.00	0.00	0.00
PR10	Middleton Stop	82.24	0.00	0.00	0.00	82.24	0.00	0.00	0.00	0.00	0.00
PR12	Straight Mile Reservoir	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR16	King's Reach Pond	675.16	92.76	582.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR17	Smeeth Lode Storage Area East	36.76	0.00	0.00	0.00	36.76	0.00	0.00	0.00	0.00	0.00
PR18	Smeeth Lode Storage Area West	240.70	124.10	0.00	0.00	116.60	0.00	0.00	0.00	0.00	0.00
		10,244.61	571.51	3,915.60	0.00	5,247.23	510.27	0.00	0.00	0.00	0.00
	STRUCTURES TOTAL	222,524.03	659.52	24,229.40	0.00	28,688.21	136,103.28	9,591.15	3,501.07	19,751.40	0.00
	DIRECT WORKS	£942,573.51	£233,118.81	£490,279.76	£11,152.59	£39,075.45	£136,103.28	£9,591.15	£3,501.07	£19,751.40	£0.00

G M HOWE
OPERATIONS MANAGER

From: 01 April 2017
 To: 31 March 2018

 Period: 12
 Year Ending: 31 March 2018

Plant ID	Mobile Plant Operations Account	Notional Income	Unit Rate	Units Worked	Charge Out Unit	PL01 Labour	PL02 Fuel Oil Lub	3rd Party R&M PL03 & PL04	PL05 Licence & Ins	PL11 Plant Hire	PL06 Depn	Total Expenditure	Over (Under) Recovery
111	JCB Excavator FJ14 EYG (including wirewatcher)	24,185.90	17.00	1,423	Hours	0.00	8,277.83	3,384.84	1,115.50	0.00	19,941.96	32,720.13	-8,534.23
112	Doosan Wheeled Excavator	28,401.90	17.00	1,671	Hours	0.00	5,777.50	4,073.67	874.75	0.00	12,488.52	23,214.44	5,187.46
	Excavators	52,587.80		3,093		0.00	14,055.33	7,458.51	1,990.25	0.00	32,430.48	55,934.57	-3,346.77
228	Massey Ferguson AE10 GYS	9,424.00	19.00	496	Hours	0.00	2,085.52	2,732.02	36.55	0.00	22.81	4,876.90	4,547.10
230	Energreen Tractor AU12 GAX (including wirewatcher)	3,097.00	19.00	163	Hours	0.00	209.79	1,078.74	588.40	0.00	15,505.57	17,382.50	-14,285.50
231	Massey Ferguson Tractor 7616 AE13 GNU	30,702.10	19.00	1,616	Hours	0.00	8,954.14	5,759.76	369.75	0.00	8,350.20	23,433.85	7,268.25
232	Reform Tractor AJ63 LYZ	6,594.90	19.00	347	Hours	0.00	1,007.84	1,679.74	340.00	0.00	4,567.68	7,595.26	-1,000.36
233	Spearhead TWIGA SPV3 VX14 HND (including wirewatcher)	24,969.80	19.00	1,314	Hours	436.80	5,912.53	3,243.69	766.97	0.00	25,470.84	35,830.83	-10,861.03
234	Spearhead TWIGA SP1500 WA15 LFH	27,384.70	19.00	1,441	Hours	0.00	6,895.68	6,263.52	825.55	0.00	15,186.84	29,171.59	-1,786.89
235	John Deere Tractor AF16 DYT	16,818.80	19.00	885	Hours	0.00	3,392.82	208.31	665.55	0.00	9,819.72	14,086.40	2,732.40
236	Spearhead TWIGA SPV2 VX17 HRG	24,107.20	19.00	1,269	Hours	0.00	6,174.92	2,893.30	2,305.52	0.00	17,766.48	29,140.22	-5,033.02
	Tractors	143,098.50		7,532		436.80	34,633.24	23,859.08	5,898.29	0.00	96,690.14	161,517.55	-18,419.05
317	Spearhead Flail Mower	1,545.00	10.00	155	Hours	0.00	37.70	1,409.09	0.00	0.00	0.00	1,446.79	98.21
331	Herder Grenadier	12,758.00	10.00	1,276	Hours	0.00	0.00	2,704.57	0.00	0.00	8,073.48	10,778.05	1,979.95
335	Herder Grenadier	8,422.00	10.00	842	Hours	0.00	75.40	2,275.80	0.00	0.00	7,282.80	9,634.00	-1,212.00
	Flail Mowers	22,725.00		2,273		0.00	113.10	6,389.46	0.00	0.00	15,356.28	21,858.84	866.16
408	Herder MSL 250 (1992)	224.60	2.00	112	Hours	0.00	0.00	327.82	0.00	0.00	0.00	327.82	-103.22
409	Herder Bucket 3m	87.00	2.00	44	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.00
410	Herder Bucket 4m	0.00	2.00	0	Hours	0.00	0.00	432.15	0.00	0.00	0.00	432.15	-432.15
412	Herder Bucket 4m	0.00	2.00	0	Hours	0.00	0.00	432.15	0.00	0.00	0.00	432.15	-432.15
413	Landreus Bucket 4m	1,068.80	2.00	534	Hours	0.00	0.00	764.93	0.00	0.00	0.00	764.93	303.87
414	Landreus Bucket	0.00	2.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
415	Landreus LZ400 Bucket	0.00	2.00	0	Hours	0.00	0.00	764.94	0.00	0.00	0.00	764.94	-764.94
418	MXLT Mowing Bucket	2,356.20	2.00	1,178	Hours	0.00	0.00	445.49	0.00	0.00	133.10	578.59	1,777.61
419	Landreus Bucket 4m	0.00	2.00	0	Hours	0.00	0.00	764.94	0.00	0.00	963.96	1,728.90	-1,728.90
420	Herder Bucket 4m	1,789.80	2.00	895	Hours	0.00	0.00	828.90	0.00	0.00	605.04	1,433.94	355.86
421	Herder MRZT Mowing Bucket	2,658.20	2.00	1,329	Hours	0.00	0.00	831.50	0.00	0.00	675.00	1,506.50	1,151.70
422	Herder 2.9m Mowing Bucket	775.00	2.00	388	Hours	0.00	0.00	764.92	0.00	0.00	549.96	1,314.88	-539.88
	Baskets/Buckets	8,959.60		4,480		0.00	0.00	6,357.74	0.00	0.00	2,927.06	9,284.80	-325.20
605	TF 6T Trailer (1989)	1,983.10	7.00	283	Hours	0.00	0.00	227.77	0.00	0.00	0.00	227.77	1,755.33
610	Ifor Williams 2T Trailer (1992)	0.00	7.00	0	Hours	0.00	0.00	58.96	0.00	0.00	0.00	58.96	-58.96
611	Clash Ro Ro Trailer	609.70	7.00	87	Hours	0.00	0.00	76.97	0.00	0.00	0.00	76.97	532.73
614	Ifor Williams Trailer	0.00	7.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
616	Red Rock Dump Trailer	780.50	7.00	112	Hours	0.00	0.00	0.00	0.00	0.00	574.68	574.68	205.82
617	Marston LS120 Trailer	522.90	7.00	75	Hours	0.00	0.00	827.00	0.00	0.00	780.00	1,607.00	-1,084.10
618	Pallet Trailer	42.00	7.00	6	Hours	0.00	0.00	0.00	0.00	0.00	549.96	549.96	-507.96
619	8T Tipping Trailer (Purchased 30/04/15)	711.20	7.00	102	Hours	0.00	0.00	32.00	0.00	0.00	495.00	527.00	184.20
620	Western Global Fuel Bowser	0.00	7.00	0	Hours	0.00	0.00	49.36	0.00	0.00	235.90	285.26	-285.26
621	Bateson 1054GP 3m Trailer	0.00	7.00	0	Hours	0.00	0.00	0.00	0.00	0.00	52.89	52.89	-52.89
	Trailers	4,649.40		664		0.00	0.00	1,272.06	0.00	0.00	2,688.43	3,960.49	688.91

From: 01 April 2017
 To: 31 March 2018

 Period: 12
 Year Ending: 31 March 2018

Plant ID	Mobile Plant Operations Account	Notional Income	Unit Rate	Units Worked	Charge Out Unit	PL01 Labour	PL02 Fuel Oil Lub	3rd Party R&M PL03 & PL04	PL05 Licence & Ins	PL11 Plant Hire	PL06 Depn	Total Expenditure	Over (Under) Recovery
718	Ford Ranger AF07 0GJ	2,611.06	0.55	4,747	Miles	0.00	855.60	527.05	279.00	0.00	0.00	1,661.65	949.41
721	Ford Ranger AK62 BVY	1,267.29	0.55	2,304	Miles	0.00	392.22	55.65	268.00	0.00	562.56	1,278.43	-11.14
724	Ford Ranger AK15 DFU	9,079.11	0.55	16,507	Miles	0.00	3,216.32	889.66	343.70	0.00	2,574.12	7,023.80	2,055.31
725	Ford Ranger AK14 ODE	69.29	0.55	126	Miles	0.00	2,875.89	578.45	291.85	0.00	357.89	4,104.08	-4,034.79
	Pooled Vehicles	13,026.75		23,685		0.00	7,340.03	2,050.81	1,182.55	0.00	3,494.57	14,067.96	-1,041.21
101	B300 Water Pump (in container at Kettlewell House)	0.00	10.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
800	Diesel Driven Pump Unit	60.00	10.00	6	Hours	0.00	108.80	0.00	0.00	0.00	1,191.96	1,300.76	-1,240.76
806	Mobile Mess Room	0.00	100.00	0	Week	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
808	JD 3200 Telehandler	2,365.00	10.00	237	Hours	0.00	459.27	8.40	36.55	0.00	0.00	504.22	1,860.78
810	Compare Broomswade Compressor	0.00	10.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
812	Berky Tree Cutter	1,094.50	11.00	100	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,094.50
813	Herder Water Pump	0.00	10.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
815	PP3 Pile Hammer	0.00	11.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
816	ECH2300 Sweeper	0.00	10.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
817	Habbig Tree Cutter	933.90	11.00	85	Hours	0.00	0.00	0.00	0.00	0.00	5.52	5.52	928.38
818	Remote Control Mower	0.00	19.00	0	Hours	0.00	0.00	0.00	0.00	0.00	283.33	283.33	-283.33
	Attachments	4,453.40		427		0.00	568.07	8.40	36.55	0.00	1,480.81	2,093.83	2,359.57
Mobile Plant Operations Account (this year Y-T-D)		£249,500.45		42,153.30		£436.80	£56,709.77	£47,396.06	£9,107.64	£0.00	£155,067.77	£268,718.04	-£19,217.59
Mobile Plant Operations Account (last year Y-T-D)		£256,128.35		57,603.12		£0.00	£49,000.02	£48,564.95	£7,309.34	£0.00	£155,624.43	£260,498.74	-£4,370.39

 G M HOWE
 OPERATIONS MANAGER



King's Lynn Drainage Board

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

ID	Labour Operations Account	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
Work Done:					
7000	Labour Charges	579,135.72	556,122.53	590,718	-34,595.90
7005	Contributions from Contractors towards Fixed Overheads	0.00	0.00	0	0.00
		579,135.72	556,122.53	590,718	-34,595.90
Direct Costs:					
7010	Basic Pay	191,335.54	198,354.52	200,527	2,172.48
7020	Overtime	51,660.41	48,072.27	45,614	-2,458.27
7030	Bonus	6,166.80	4,942.85	4,890	-52.85
7040	Service Bonus	4,740.34	4,116.31	4,421	304.69
7050	Attendance Pay	1,024.88	703.95	1,112	408.05
7060	Proficiency Certificates	2,200.00	1,800.00	2,200	400.00
7080	Call Out/Expenses	521.12	1,252.48	100	-1,152.48
7100	Travelling	19,838.43	19,575.65	15,300	-4,275.65
7110	Holiday Pay	29,169.49	25,545.60	26,513	967.40
7120	Sick Pay	9,802.85	8,052.17	0	-8,052.17
		316,459.86	312,415.80	300,677	-11,738.80
Variable Overheads:					
7070	Telephones	4,819.38	5,705.49	5,000	-705.49
7075	Lone Worker Telephone Charges	0.00	0.00	0	0.00
7130	Employers NI Costs	29,499.53	27,178.02	31,183	4,004.98
7140	Employers Pension Costs	69,844.38	64,979.95	68,694	3,714.05
7150	Private Medical Health Insurance	5,879.29	4,502.05	8,360	3,857.95
7240	Training Course Fees	1,592.76	84.57	1,500	1,415.43
7250	Protective Clothing/Health and Safety	6,866.22	2,529.55	7,000	4,470.45
		118,501.56	104,979.63	121,737	16,757.37
Fixed Supervision Overheads:					
7160	Operations Manager	65,516.07	65,627.19	68,154	2,526.81
7170	Operations Manager - Vehicle AE16 VHP	7,753.55	7,464.11	8,971	1,506.89
7180	Works Supervisor	34,228.44	48,306.17	34,229	-14,077.17
7190	Works Supervisor - Vehicle AE13 SXR	2,464.78	191.07	0	-191.07
7195	Works Supervisor - Vehicle AJ66 AAE	3,075.64	7,039.20	9,513	2,473.80
		113,038.48	128,627.74	120,867	-7,760.74
		541,144.29	542,528.60	540,349	-2,179.60
	Depreciation of Company Vehicles etc.	6,855.61	3,494.57	2,932	-562.57
	Staff Costs (including depreciation)	547,999.90	546,023.17	543,281	-2,742.17
Depot Overheads:					
7260	Small Tools and Consumables	7,263.84	5,859.14	10,000	4,140.86
7300	Business Rates Workshops	7,171.00	2,715.24	8,000	5,284.76
7305	Electricity & Fuel Workshops	4.13	0.00	10,000	10,000.00
7310	Water Workshops	26.23	0.00	500	500.00
7315	Heating Oil Workshops	46.62	0.00	1,000	1,000.00
7320	Repairs & Maintenance Workshops (inc. PR01 and PR04)	42,678.78	47,963.46	45,000	-2,963.46
7335	Telephone Workshops	326.75	388.36	400	11.64
		57,517.35	56,926.20	74,900	17,973.80
		-£26,381.53	-£46,826.84	-£27,463	-£19,364.27
Productive Hours:					
K0060	Julian Gowler	2,072	2,098	1840	258
K0070	Nick Roper	2,016	2,225	1840	385
K0080	Paul Fordham	1,552	1,692	1840	-148
K0090	Steve Perry	1,677	1,452	1840	-388
K0095	Philip Norman	2,102	1,683	1840	-158
K0165	Jon Noble	2,090	2,030	1840	190
K0170	Harvey Howe	1,562	1,982	1834	148
K0075	Oliver Cheetham	2,169	2,123	1840	283
K0085	Malcolm Thorpe	2,153	2,138	1840	298
K0105	Matthew Norman	1,840	2,110	1840	270
K0120	Jack Voutt	2,004	1,858	1840	18
		21,236	21,389	20,234	1,155
Cost/Hour:					
	Direct Cost	14.90	14.61	14.86	0.25
	Variable Overhead	5.58	4.91	6.02	1.11



King's Lynn Drainage Board

From: 01 April 2017
To: 31 March 2018

Period To: 12
Year Ended: 31 March 2018

ID	Labour Operations Account	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
	Fixed Supervision Overhead	5.32	6.01	5.97	-0.04
	Depot Overhead	2.71	2.66	3.70	1.04
	Cost/Hour	£28.51	£28.19	£30.55	£2.36
	Holidays Taken:				
K0060	Julian Gowler	29	24	29	-5
K0070	Nick Roper	29	24	29	-5
K0080	Paul Fordham	29	29	29	0
K0090	Steve Perry	29	21	29	-8
K0095	Philip Norman	29	24	29	-5
K0165	Jon Noble	29	26	29	-3
K0170	Harvey Howe	24	22	25	-3
K0075	Oliver Cheetham	24	19	24	-5
K0085	Malcolm Thorpe	24	21	24	-3
K0105	Matthew Norman	24	19	24	-5
K0120	Jack Voutt	24	24	24	0
K0115	John Voutt	6	0	0	0
		300	253	295	-42

G HOWE
OPERATIONS MANAGER

From: 01 April 2017
 To: 31 March 2018

 Period: 12
 Year Ending: 31 March 2018

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Reval.	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on Disposal	Depreciation C/Fwd	Profit/(Loss)/ on Disposal	Net Book Value
111	JCB Excavator FJ14 EYG	13/08/2014	7	179,648.90	0.00			179,648.90	52,785.92	19,941.96		72,727.88		106,921.02
112	Doosan DX140W-3 Wheeled Excavator	22/06/2015	7	117,455.00	0.00			117,455.00	22,895.62	12,488.52		35,384.14		82,070.86
	Excavators			297,103.90	0.00	0.00	0.00	297,103.90	75,681.54	32,430.48	0.00	108,112.02	0.00	188,991.88
228	Massey Ferguson AE10 GYS	27/04/2010	7	57,210.00	0.00			57,210.00	57,187.19	22.81		57,210.00		0.00
230	Energreen AU12 GAX	23/07/2012	7	147,879.40	0.00			147,879.40	68,568.41	14,974.92		83,543.33		64,336.07
230R	Energreen AU12 GAX Repair	23/07/2012	7	0.00	0.00	8,918.42		8,918.42	0.00	530.65		530.65		8,387.77
231	Massey Ferguson AE13 GNU	01/07/2013	6	80,121.03	0.00			80,121.03	31,313.25	8,350.20		39,663.45		40,457.58
232	Reform Tractor AJ63 LYZ	04/11/2013	10	60,677.00	0.00			60,677.00	15,606.24	4,567.68		20,173.92		40,503.08
233	Spearhead TWIGA SPV3 VX14 HND	28/07/2014	5	167,354.40	0.00			167,354.40	69,466.82	25,470.84		94,937.66		72,416.74
234	Spearhead TWIGA SP1500 WA15 LFH	01/07/2015	7	136,350.00	0.00			136,350.00	26,576.97	15,186.84		41,763.81		94,586.19
235	John Deere Tractor AF16 DYT	01/04/2016	6	91,942.00	0.00			91,942.00	9,819.72	9,819.72		19,639.44		72,302.56
236	Spearhead TWIGA SPV2 VX17 HRG	01/04/2017	7	0.00	0.00	164,415.00		164,415.00	0.00	17,766.48		17,766.48		146,648.52
	Tractors			741,533.83	0.00	173,333.42	0.00	914,867.25	278,538.60	96,690.14	0.00	375,228.74	0.00	539,638.51
317	Spearhead Flail Mower	01/04/2001	5	4,850.00	0.00			4,850.00	4,850.00	0.00		4,850.00		0.00
331	Herder Grenadier	01/07/2013	6	68,460.00	0.00			68,460.00	30,275.55	8,073.48		38,349.03		30,110.97
335	Herder Grenadier	01/04/2016	7	61,000.00	0.00			61,000.00	7,282.80	7,282.80		14,565.60		46,434.40
	Cutting Machinery			134,310.00	0.00	0.00	0.00	134,310.00	42,408.35	15,356.28	0.00	57,764.63	0.00	76,545.37
408	Herder MSL 250	01/04/1990	5	2,000.00	0.00			2,000.00	2,000.00	0.00		2,000.00		0.00
409	Herder Bucket 3m	01/04/2000	3	2,500.00	0.00			2,500.00	2,500.00	0.00		2,500.00		0.00
410	Herder Bucket 4m	20/04/2001	3	3,864.96	0.00			3,864.96	3,864.96	0.00		3,864.96		0.00
412	Herder Bucket 4m	01/04/2002	3	4,395.00	0.00			4,395.00	4,395.00	0.00		4,395.00		0.00
413	Landreus Bucket 4m	01/04/2003	3	3,680.00	0.00			3,680.00	3,680.00	0.00		3,680.00		0.00
414	Landreus Bucket 3m	01/04/2003	3	3,285.00	0.00	-3,285.00		0.00	3,285.00	0.00	-3,285.00	0.00	1,000.00	0.00
415	Landreus LZ400 Bucket	01/04/2003	3	3,790.00	0.00			3,790.00	3,790.00	0.00		3,790.00		0.00
418	MXLT Mowing Bucket	11/06/2010	7	5,500.00	0.00			5,500.00	5,366.90	133.10		5,500.00		0.00
419	Lanrues Bucket 4M	16/07/2011	7	6,750.00	0.00			6,750.00	5,542.77	963.96		6,506.73		243.27
420	Herder Bucket 4m	17/07/2014	10	6,050.00	0.00			6,050.00	1,663.86	605.04		2,268.90		3,781.10
421	Herder MRZT 430 Mowing Bucket	01/01/2016	10	6,750.00	0.00			6,750.00	843.75	675.00		1,518.75		5,231.25
422	Herder 2.9m Mowing Bucket	01/02/2017	10	5,500.00	0.00			5,500.00	91.66	549.96		641.62		4,858.38
	Baskets			54,064.96	0.00	0.00	-3,285.00	50,779.96	37,023.90	2,927.06	-3,285.00	36,665.96	1,000.00	14,114.00
605	TF 6T Trailer (1989)	01/04/1989	10	1,200.00	0.00			1,200.00	1,200.00	0.00		1,200.00		0.00
610	Ifor Williams 2T Trailer (1992)	01/04/1992	10	1,700.00	0.00			1,700.00	1,700.00	0.00		1,700.00		0.00
611	Clash Ro Ro Trailer	01/04/2000	10	5,000.00	0.00			5,000.00	5,000.00	0.00		5,000.00		0.00
614	Ifor Williams Trailer	01/04/2000	5	2,020.00	0.00			2,020.00	2,020.00	0.00		2,020.00		0.00
616	Red Rock Dump Trailer	24/04/2008	10	7,750.00	0.00			7,750.00	5,175.32	574.68		5,750.00		2,000.00
617	Marston LS120 Trailer	21/08/2008	10	8,800.00	0.00			8,800.00	6,695.00	780.00		7,475.00		1,325.00
618	Pallet Trailer	01/07/2013	10	5,500.00	0.00			5,500.00	2,062.35	549.96		2,612.31		2,887.69
619	8T Tipping Trailer	30/04/2015	10	5,750.00	0.00			5,750.00	948.75	495.00		1,443.75		4,306.25
620	Fuel Bowser	23/11/2017	10	0.00	0.00	5,661.00		5,661.00	0.00	235.90		235.90		5,425.10
621	Bateson 1054GP 3m Trailer	01/01/2018	10	0.00	0.00	2,115.00		2,115.00	0.00	52.89		52.89		2,062.11
	Trailers			37,720.00	0.00	7,776.00	0.00	45,496.00	24,801.42	2,688.43	0.00	27,489.85	0.00	18,006.15
800	Diesel Driven Pump Unit	01/01/2016	20	33,838.97	0.00			33,838.97	1,489.95	1,191.96		2,681.91		31,157.06
806	Mobile Messroom	01/04/2000	1	1.00	0.00			1.00	1.00	0.00		1.00		0.00
808	JD 3200 Telehandler AO51 GKA	01/04/2001	7	29,760.00	0.00			29,760.00	29,760.00	0.00		29,760.00		0.00
810	Compare Broomswade Compressor	01/04/2002	3	2,200.00	0.00			2,200.00	2,200.00	0.00		2,200.00		0.00

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812	Berky Tree Cutter	01/04/2005	3	7,805.00	0.00			7,805.00	7,805.00	0.00		7,805.00		0.00
813	Herder Water Pump	01/04/2004	3	5,462.07	0.00			5,462.07	5,462.07	0.00		5,462.07		0.00
815	PP3 Pile Hammer	01/04/2005	1	4,150.00	0.00			4,150.00	4,150.00	0.00		4,150.00		0.00
816	ECH2300 Sweeper	01/04/2006	1	1,700.00	0.00			1,700.00	1,700.00	0.00		1,700.00		0.00
817	Habbig Tree Cutter	07/04/2010	7	14,330.00	0.00			14,330.00	14,324.48	5.52		14,330.00		0.00
818	McConnel Robocut 40HP Remote Control Mower	01/03/2018	10	0.00	0.00	34,000.00		34,000.00	0.00	283.33		283.33		33,716.67
100	Wirewatchers	24/04/2008	2	38,457.33	0.00			38,457.33	38,457.33	0.00		38,457.33		0.00
101	Pump	07/11/2013	1	0.00	0.00			0.00	0.00	0.00		0.00		0.00
Attachments				137,704.37	0.00	34,000.00	0.00	171,704.37	105,349.83	1,480.81	0.00	106,830.64	0.00	64,873.73
718	Ford 4x4 Pick up AF07 0GJ	01/12/2008	3	7,500.00	0.00			7,500.00	7,000.00	0.00		7,000.00		500.00
721	Ford Ranger AK62 BVY	18/09/2012	3	17,747.57	0.00		-17,747.57	0.00	14,247.57	0.00	-14,247.57	0.00	310.99	0.00
721R	Ford Ranger AK62 BVY	31/10/2017	3	0.00	0.00	6,751.57	-6,751.57	0.00	0.00	562.56	-562.56	0.00		0.00
723	Ford Ranger AK14 0DE	29/05/2014	3	18,342.39	0.00			18,342.39	12,484.50	357.89		12,842.39		5,500.00
724	Ford Ranger AK15 DFU	01/06/2015	3	17,722.99	0.00			17,722.99	4,719.22	2,574.12		7,293.34		10,429.65
Vehicles				61,312.95	0.00	6,751.57	-24,499.14	43,565.38	38,451.29	3,494.57	-14,810.13	27,135.73	310.99	16,429.65
Fixed Assets: Mobile Plant and Equipment				£1,463,750.01	£0.00	£221,860.99	-27,784.14	£1,657,826.86	£602,254.93	£155,067.77	-£18,095.13	£739,227.57	£1,310.99	£918,599.29

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L001	Bank west side of Smeeth Lode, Walsoken Upper End			50.00	0.00			50.00	0.00	0.00		0.00		50.00
L002	Bank west side of Smeeth Lode from railway X			25.00	0.00			25.00	0.00	0.00		0.00		25.00
L003	Bank west side of Walpole Gate to St Johns End			25.00	0.00			25.00	0.00	0.00		0.00		25.00
L004	Fence bank from Walpole Old Toll to Church Lane			12.50	0.00			12.50	0.00	0.00		0.00		12.50
L005	Fence bank from Fenditch to Crossroads at TSC			19.00	0.00			19.00	0.00	0.00		0.00		19.00
L006	Fence bank from Walpole Old Toll to Smeeth Lode			25.00	0.00			25.00	0.00	0.00		0.00		25.00
L007	Bank of Smeeth Lode to Faulkners Tunnel			40.00	0.00			40.00	0.00	0.00		0.00		40.00
L008	Bank adj main drain			250.00	0.00			250.00	0.00	0.00		0.00		250.00
L009	Garden adjoining main drain			5.00	0.00			5.00	0.00	0.00		0.00		5.00
L010	Black Ditch Level			250.00	0.00			250.00	0.00	0.00		0.00		250.00
L011	Middle Bank at Birds Wash			200.00	0.00			200.00	0.00	0.00		0.00		200.00
L012	Half of the Middle Bank eastern side			75.00	0.00			75.00	0.00	0.00		0.00		75.00
L013	Half of the Middle western side			50.00	0.00			50.00	0.00	0.00		0.00		50.00
L014	Part of old Roman, Tilney boundary			50.00	0.00			50.00	0.00	0.00		0.00		50.00
L015	Part of old Roman Banklands Hall			30.00	0.00			30.00	0.00	0.00		0.00		30.00
L016	Shetland Pony corner			40.00	0.00			40.00	0.00	0.00		0.00		40.00
L017	Green Bank from Mr Barnes House			2.00	0.00			2.00	0.00	0.00		0.00		2.00
L018	Part of 5 Mile TSJ			33.91	0.00			33.91	0.00	0.00		0.00		33.91
L019	Land at West Lynn			40.00	0.00			40.00	0.00	0.00		0.00		40.00
L020	Land adjacent Gaywood River NK368981			264,060.00	0.00			264,060.00	0.00	0.00		0.00		264,060.00
L021	Land at Emneth for flood reservoir			70,675.00	0.00			70,675.00	0.00	0.00		0.00		70,675.00
L022	Land at Emneth, Wisbech NK398723			55,000.00	0.00			55,000.00	55,000.00	0.00		55,000.00		0.00
L023	Land at North Lynn Pumping Station			10,000.00	0.00			10,000.00	0.00	0.00		0.00		10,000.00
M001	Telemetry			17,620.80	0.00			17,620.80	17,620.80	0.00		17,620.80		0.00
M002	Portable Office			1,080.00	0.00			1,080.00	1,080.00	0.00		1,080.00		0.00
P135A	CAT 3412 Generator			76,160.00	0.00			76,160.00	60,928.00	0.00		60,928.00		15,232.00
PR01	Kettlewell House NK391156 (80%) [Revalued 2010]	25/08/2009	20	398,600.00	0.00			398,600.00	71,747.76	7,971.96		79,719.72		318,880.28
PR01A	Kettlewell House			77,500.00	0.00			77,500.00	77,500.00	0.00		77,500.00		0.00
WG139	Weedscreen Cleaner - Billy Kerkham		10	40,400.00	0.00			40,400.00	40,400.00	0.00		40,400.00		0.00
WP137	Weedscreen Cleaner - Eaubrink & North Wootton		10	88,785.00	0.00			88,785.00	88,785.00	0.00		88,785.00		0.00
WPR08	Weedscreen Cleaner - Goulds Culvert		10	82,640.00	0.00			82,640.00	82,640.00	0.00		82,640.00		0.00
	Sluice Bungalow, Eau Brink (Purchased)	24/08/2015		233,748.00	0.00			233,748.00	0.00	0.00		0.00		233,748.00
Fixed Assets: Land and Buildings				£1,417,491.21	£0.00	£0.00	0.00	£1,417,491.21	£495,701.56	£7,971.96	£0.00	£503,673.52	£0.00	£913,817.69

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P017	Waltham Farms	31/03/2010	10	0.00	0.00			0.00	0.00	0.00		0.00		0.00
P019	Crabbes Abbey	31/03/2010	10	50,000.00	0.00			50,000.00	35,000.24	5,000.04		40,000.28		9,999.72
P040	Ingleborough	31/03/2010	10	100.00	0.00			100.00	69.76	9.96		79.72		20.28
P128	Wolferton	31/03/2010	10	41,000.00	0.00			41,000.00	28,700.24	4,100.04		32,800.28		8,199.72
P129	North Wootton	31/03/2010	10	24,000.00	0.00			24,000.00	16,800.00	2,400.00		19,200.00		4,800.00
P132	North Lynn	31/03/2010	10	20,000.00	0.00			20,000.00	14,000.24	2,000.04		16,000.28		3,999.72
P135	Pierrepoint	31/03/2010	10	298,400.00	0.00			298,400.00	208,880.24	29,840.04		238,720.28		59,679.72
P136	Middleton Fen	31/03/2010	10	750.00	0.00			750.00	525.00	75.00		600.00		150.00
P137	Eau Brink	31/03/2010	10	26,500.00	0.00			26,500.00	18,549.76	2,649.96		21,199.72		5,300.28
P138	Green Bank	31/03/2010	10	73,500.00	0.00			73,500.00	51,450.00	7,350.00		58,800.00		14,700.00
P145	Islington	31/03/2010	10	247,750.00	0.00			247,750.00	173,424.76	24,774.96		198,199.72		49,550.28
Pumping Stations (Revalued 2010)				782,000.00	0.00	0.00	0.00	782,000.00	547,400.24	78,200.04	0.00	625,600.28	0.00	156,399.72
PR02	Islington House	31/03/2010	10	34,006.00	0.00			34,006.00	23,803.96	3,400.56		27,204.52		6,801.48
PR07	Green Bank Musuem	31/03/2010	10	72,474.00	0.00			72,474.00	50,731.80	7,247.40		57,979.20		14,494.80
Properties (Revalued 2010)				106,480.00	0.00	0.00	0.00	106,480.00	74,535.76	10,647.96	0.00	85,183.72	0.00	21,296.28
Fixed Assets: Pumping Stations and Properties				£888,480.00	£0.00	£0.00	0.00	£888,480.00	£621,936.00	£88,848.00	£0.00	£710,784.00	£0.00	£177,696.00
Shared Consortium Assets (51.6%)		31/03/2018	1	£3,178.50	£651.02	£0.00	£0.00	£3,829.52	£3,178.50	£651.02	£0.00	£3,829.52	£0.00	£0.00
Fixed Assets				£3,772,899.72	£651.02	£221,860.99	-£27,784.14	£3,967,627.59	£1,723,070.99	£252,538.75	-£18,095.13	£1,957,514.61	£1,310.99	£2,010,112.98

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BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATEd (£)	ACTUAL 2017/18 £
1 Balances brought forward		
General Reserve	3,069,224	2,195,674
Development Reserve	619,922	876,667
Plant Reserve	2,821,148	2,821,148
Capital Works Reserve	127,000	0
Grants Reserve	73,620	99,846
Revaluation Reserve	705,817	593,396
Pension Reserve	-2,875,000	-3,360,000
As per Statement of Accounts	4,541,731	3,226,731
(-) Fixed Assets, Long Term Liabilities, Loans and Finance Leases		
Pension Liability	-2,875,000	-3,360,000
Loans and Leases Outstanding (Current Liabilities)	0	0
Long Term Borrowing	0	0
Net Book Value of Tangible Fixed Assets	2,180,832	2,049,829
	-694,168	-1,310,171
(=) Adjusted Balances brought forward	5,235,899	4,536,902
2 (+) Rates and Special Levies		
Drainage Rates	305,736	309,686
Special Levies issued by the Board	1,856,510	1,880,624
As per Statement of Accounts	2,162,246	2,190,310
3 (+) All Other Income		
Grants Applied	103,603	48,888
Rental Income	2,113	2,216
Highland Water Contributions	49,740	57,709
Income from Rechargeable Works	111,511	103,348
Investment Interest	25,085	17,602
Development Contributions	256,745	293,606
Net Surplus on Operating Accounts	0	0
Public Works Loan taken out	0	10,000,000
Other Income	93,632	105,515
Profit/(Loss) on disposal of Fixed Assets	-3,500	1,311
As per Statement of Accounts	638,929	10,630,195
(+) Income from Sale of Fixed Assets (above profit/loss)		
Capital Cost of disposals	298,652	27,784
Less: Accumulated depreciation written out	-261,652	-18,095
	37,000	9,689
(+) Grants Applied to Grant Received Conversion		
(-) Grant Applied	-103,603	-48,888
(+) Grants Received	129,827	67,000
	26,224	18,112
(=) Adjusted Other Income	702,153	10,657,996

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BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
4 (-) Staff Costs		
Labour Operations Account	541,144	542,529
Technical Support Staff Costs	115,633	109,558
Shared Administration Staff Costs	90,455	92,913
	747,232	745,000
5 (-) Loan Interest/Capital Repayments		
Loan Interest	0	0
Capital Repayments	0	0
As per Statement of Accounts	0	0
6 (-) All Other Expenditure		
Capital Works	1,800,255	615,937
Maintenance Works	1,156,544	1,089,274
Environment Agency Precept	159,146	161,243
Development Expenditure	0	35,961
Administration Charges	310,579	323,155
Cost of Rechargeable Works	111,276	82,093
Net Deficit/(Surplus) on Operating Accounts	30,752	66,044
Depreciation/(Revaluation) of Pumping Stations	88,848	88,848
As per Statement of Accounts	3,657,400	2,462,555
(-) All Other Expenditure (Non Cash)		
Plant and Equipment	155,626	155,068
Depreciation/(Revaluation) of Pumping Stations	88,848	88,848
Depreciation of Kettlewell House (included in admin.exp.)	7,972	7,972
	252,446	251,888
(-) Staff Costs now reported in Box 4	747,232	745,000
(+) Capitalised Additions		
Land and Buildings	0	0
Plant and Equipment	158,442	221,861
	158,442	221,861
(=) Adjusted Other Expenditure	2,816,164	1,687,529
7 (=) Balances carried forward		
General Reserve	2,195,674	2,438,695
Development Reserve	876,667	1,080,443
Capital Works Reserve	0	0
Grants Reserve	99,846	117,958
Plant Reserve	2,821,148	2,821,148
Revaluation Reserve	593,396	504,548
Pension Reserve	-3,360,000	-3,360,000
As per Statement of Accounts	3,226,731	3,602,792
(-) Fixed Assets, Long Term Liabilities, Loans and Finance Leases		
Pension Reserve	-3,360,000	-3,360,000
Loans Outstanding (Current Liabilities)	0	0

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BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
Finance Leases Outstanding (Current Liabilities)	0	0
Long Term Borrowing	0	-10,000,000
Net Book Value of Tangible Fixed Assets	2,049,829	2,010,113
	-1,310,171	-11,349,887
(=) Adjusted Balances carried forward	4,536,902	14,952,679
8 Total Cash and Short Term Investments		
Bank Current Account	113,338	9,463,622
Short Term Investments	4,100,000	5,400,000
As per Statement of Accounts	4,213,338	14,863,622
9 Total Fixed Assets and Long Term Assets (Net Book Value)		
Land and Buildings	921,790	913,818
Plant and Equipment	861,495	918,599
Pumping Stations and Properties	266,544	177,696
Shared Consortium Assets	0	0
As per Statement of Accounts	2,049,829	2,010,113
10 Total Borrowings		
Loans Due (<= 1 Year)	0	158,974
Loans Due (> 1 Year)	0	9,841,026
As per Statement of Accounts	0	10,000,000

From: 01 April 2017
To: 31 March 2018

Period: 12
Year Ending: 31 March 2018

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
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7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
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7	Balances carried forward (adjusted)	4,536,902	14,952,679
	(-) Deduct: Debtors and Prepayments		
	Stocks and Consumables	5,396	7,229
	Trade Debtors	62,188	116,067
	Work in Progress	0	0
	Drainage Rates and Special Levies Due	22,817	28,148
	Prepayments	0	0
	Prepayment/(Accrual) to WMA	138,320	16,822
	Accrued Investment Income	0	0
	H M Revenue and Customs	95,977	46,372
	Grant Aid Due	0	0
		324,699	214,638
	(+) Add: Creditors and Payments Received in Advance		
	Trade Creditors	1,135	60,370
	Payments received in advance	0	211
	Accruals	0	65,000
		1,135	125,581
	(=) Box 8	4,213,338	14,863,622
8	(=) Total Cash and Short Term Investments		
	Bank Current Account	113,338	9,463,622
	Short Term Investments	4,100,000	5,400,000
		4,213,338	14,863,622

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

19 MAY 2018

S JEFFREY BSc (Hons) FCCA
FINANCE OFFICER



Water Management Alliance
INTERNAL AUDIT REPORT
2017/18

April 2018

Contents:

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

1. Executive Summary

The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kathy Woodward for the year 2017-18. This Executive Summary sets out our overall conclusion on the system reviewed, and summarises the key recommendations arising. A copy of the Terms of Reference for this audit is attached as **Appendix 1**.

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

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

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

New guidance was issued on 30th March 2018 by the Joint Practitioners' Advisory Group (JPAG), '*Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements, March 2018*'. Although the new guide does not become mandatory until the 2018/19 financial reports are prepared, the Water Management Alliance has decided on early adoption on a voluntary basis. With this in mind the auditor has considered the effect the new guidance would have on the required internal audit and has concluded that essentially the work remains the same. Therefore the audit has been undertaken in line with previous years, based on the 2007 guidance. Audit work has included review of the procedures and systems of control in place at the Water Management Alliance and considered if they were effective and being applied as intended. Sample testing was carried out on elements as considered necessary by the auditor in order to substantiate the application of the control.

As part of the audit a follow-up was carried out on the recommendations raised in last year's report. Most of the recommendations made have been implemented. There is one recommendation still outstanding in relation to the finance system's lack of control around issuing of unique reference numbers with only a minor risk arising as a consequence.

2. Overall Conclusion

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

working as expected. There has been significant improvement in the controls since last year which has been noted. However, there are some aspects that can be improved and details of recommendations can be found in Section 4 together with the actions agreed with the Chief Executive.

The overall level of assurance attributed to the system is:

Substantial Assurance	A sound system of internal control, but there are a few weaknesses that could put achievement of system objectives at risk.
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The observations and recommendations are detailed in Section 4. Each recommendation is allocated a priority as defined below:

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

3. Acknowledgements

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

Mary Creasy, Personal Assistant (CEO)

Sallyanne Jeffrey, Finance Officer

Trish Walker, Finance Assistant

Graham Tinkler, Rating Officer/Site Warden

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>1. Bank Reconciliation</p> <p>Observation</p> <p>Bank reconciliations are carried out weekly, as per Financial Regulations. Evidence is presented to the Chief Executive each month in the form of a cash flow statement.</p> <p>There were a number of occasions where the dates on the cashbook reconciliation did not tie back to the bank statements being reconciled. The information contained within the report was correct.</p> <p>There were some occasions where there was no reconciliation contained within the folder. This was the result of a printing failure. The Sage 200 system only allows the printing process to be undertaken once and if the printer fails the results cannot be reproduced and are effectively 'lost'.</p> <p>Consequence</p> <p>Monthly reconciliations are carried out correctly but this is not always evidenced.</p> <p>The method of carrying out the bank reconciliation is thorough but the supporting reports from Sage are not always printed due to printer failure.</p> <p>Recommendation</p> <ol style="list-style-type: none"> 1. Agree to save reconciliation reports to a pdf, so if a printer failure occurs the reports can be retrieved. This could aid with moving towards paperless reconciliations, reducing printing costs and storage space. 	Low	<p>Agreed.</p> <p>A pdf copy of the reconciliations will be saved to an electronic folder.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2. Financial Regulations</p> <p>Observation</p> <p>Weaknesses in the finance system were also observed around the allocation of reference numbers for invoices. There is no 'unique' identifier parameter meaning that many different invoices can be allocated the same reference number and also the second reference where the invoice number received from the supplier would be populated is also not unique. The means that there is no system control over paying duplicate invoices.</p> <p>Consequence</p> <p>1) Duplicate invoices could be processed as there is no system control in place to prevent this happening. Each transaction cannot be identified individually by its reference (transaction) number causing confusion.</p> <p>Recommendation</p> <p>1) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>	<p>1) Low</p>	<p>Agreed</p> <p>Speak again to Finance System Advisors about a possible upgrade/change in accounting software.</p> <p>Finance Officer / Chief Executive</p>

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

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

1. INTRODUCTION

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

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

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

Public Sector Internal Audit Standards, April 2017

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

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

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

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

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

2. OBJECTIVES AND SCOPE OF THE AUDIT

2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability in Internal Drainage Boards in England – A Practitioners Guide (Rev March 2018)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2018 the auditor will consider the following:

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

D. Budgetary Controls

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

E. Income Controls

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

F. Petty Cash Procedures

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

G. Payroll Controls

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

H. Asset Management

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

I. Bank Reconciliation

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

J. Year-end Procedures

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

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

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

3. TASKS

3.1.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2017-18 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.

Internal Audit Services

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

4. WORK PLAN

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

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

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2016-17.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion	0.5
Completing the Return and reporting if required.	0.5

5.0 AGREEMENT

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

FRS102 as at 31 March 2018 - Results Schedule

ATTENTION

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

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	King's Lynn Internal Drainage Board
Terms of Engagement Signed	9 January 2018



Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

6 April 2018

Section 1 - Data

Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	17	364	52
Deferred Pensioners	6	28	56
Pensioners	31	294	70

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

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2017 to 31 March 2018	£424,000

LGPS early retirements

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

Teachers' early retirements

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

Investment returns

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

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

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

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

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

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

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2018	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	2	3
Total	2	3

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

The annual unfunded pensions include the 2018 pension increase.

Bulk transfers

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

Section 2 - Assumptions

Financial assumptions

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

Period Ended	31 Mar 2018 % p.a.	31 Mar 2017 % p.a.
Pension Increase Rate	2.4%	2.4%
Salary Increase Rate	2.7%	2.7%
Discount Rate	2.6%	2.5%

Mortality

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

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

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

Historic mortality

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

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

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

Commutation

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

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

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

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	5,583		5,583
Present value of funded liabilities		8,923	(8,923)
Present value of unfunded liabilities		20	(20)
Opening Position as at 31 March 2017	5,583	8,943	(3,360)
Service cost			
Current service cost*		170	(170)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	170	(170)
Net interest			
Interest income on plan assets	137		137
Interest cost on defined benefit obligation		222	(222)
Impact of asset ceiling on net interest	-	-	-
Total net interest	137	222	(85)
Total defined benefit cost recognised in Profit or (Loss)	137	392	(255)
Cashflows			
Plan participants' contributions	28	28	-
Employer contributions	91		91
Contributions in respect of unfunded benefits	3		3
Benefits paid	(308)	(308)	-
Unfunded benefits paid	(3)	(3)	-
Effect of business combinations and disposals	-	-	-
Expected closing position	5,531	9,052	(3,521)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(133)	133
Other experience		-	-
Return on assets excluding amounts included in net interest	28		28
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	28	(133)	161
Fair value of plan assets	5,559		5,559
Present value of funded liabilities		8,902	(8,902)
Present value of unfunded liabilities**		17	(17)
Closing position as at 31 March 2018	5,559	8,919	(3,360)

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

** This liability comprises of approximately £17,000 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions. For unfunded liabilities as at 31 March 2018, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

Information about the Defined Benefit Obligation

	Liability split £(000) as at 31 March 2018	Liability split (%) as at 31 March 2018	Weighted Average Duration
Active members	2,818	31.7%	22.7
Deferred members	776	8.7%	19.8
Pensioner members	5,308	59.6%	11.4
Total	8,902	100.0%	14.7

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

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

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	5,122		5,122
Present value of liabilities		7,997	(7,997)
Opening Position as at 31 March 2016	5,122	7,997	(2,875)
Service cost			
Current service cost*		128	(128)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	128	(128)
Net interest			
Interest income on plan assets	170		170
Interest cost on defined benefit obligation		269	(269)
Impact of asset ceiling on net interest	-	-	-
Total net interest	170	269	(99)
Total defined benefit cost recognised in Profit or (Loss)	170	397	(227)
Cashflows			
Plan participant's contributions	30	30	-
Employer contributions	93		93
Contributions in respect of unfunded benefits	3		3
Benefits paid	(337)	(337)	-
Unfunded benefits paid	(3)	(3)	-
Effect of business combinations and disposals	-	-	-
Expected closing position	5,078	8,084	(3,006)
Remeasurements			
Changes in demographic assumptions		(78)	78
Changes in financial assumptions		1,285	(1,285)
Other experience		(348)	348
Return on assets excluding amounts included in net interest	505		505
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	505	859	(354)
Fair value of plan assets	5,583		5,583
Present value of funded liabilities		8,923	(8,923)
Present value of unfunded liabilities		20	(20)
Closing position as at 31 March 2017	5,583	8,943	(3,360)

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

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

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

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

Period Ended 31 March 2019	Assets	Obligations	Net (liability)/asset	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		164	(164)	(38.7%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	164	(164)	(38.7%)
Interest income on plan assets	142		142	33.5%
Interest cost on defined benefit obligation		230	(230)	(54.2%)
Total Net Interest Cost	142	230	(88)	(20.7%)
Total Included in Profit and Loss	142	394	(252)	(59.4%)

* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £424,000.

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

I estimate the Employer's contributions for the period to 31 March 2019 will be approximately £93,000.

Notes:

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

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

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

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

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

Change in assumptions at 31 March 2018:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	8%	683
0.5% increase in the Salary Increase Rate	1%	89
0.5% increase in the Pension Increase Rate	7%	585

Notes:

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

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

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

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

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

FRS102 as at 31 March 2018 - Results Schedule

ATTENTION

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

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



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

Section 1 - Data

Employer membership statistics

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

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

Payroll

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

LGPS early retirements

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

Teachers' early retirements

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

Investment returns

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

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

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

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

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

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

Unfunded benefits

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

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

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

The annual unfunded pensions include the 2018 pension increase.

Bulk transfers

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

Section 2 - Assumptions

Financial assumptions

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

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

Mortality

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

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

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

Historic mortality

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

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

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

Commutation

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

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

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

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

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

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

Information about the Defined Benefit Obligation

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

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

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

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

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

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

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

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

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

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

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

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

Notes:

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

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

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

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

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

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

Notes:

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

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

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

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

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



Annual Report for the year ended

31 March 2018

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

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

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

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

Please round all cash figures down to nearest whole £.

KING'S LYNN	Internal Drainage Board
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Section A – Financial information

Preliminary information on special levies issued by the Board for 2018- 19

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

Special levies information for financial year 2018-19 (forecast)	
Name of local authority	2018-19 forecast £
1. KING'S LYNN AND WEST NORFOLK BOROUGH COUNCIL	1,811,028
2. FENLAND DISTRICT COUNCIL	83,979
3. SOUTH HOLLAND DISTRICT COUNCIL	23,278
Total	1,918,285

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2018

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

	Notes	Year ending 31 March 2018 £
INCOME		
1. Drainage Rates		309,686
2. Special Levies		1,880,624
3. Higher Land Water Contributions from the Environment Agency		57,709
4. Contributions received from developers/other beneficiaries		293,606
5. Government Grants (includes capital grants from EA and levy contributions)		48,888
6. PSCAs from EA and other RMAs		0
7. Loans		10,000,000
8. Rechargeable Works		103,348
9. Interest and Investment Income		17,602
10. Rents and Acknowledgements		2,216
11. Other Income		105,515
Total income		12,819,194
EXPENDITURE		
12. New Works and Improvement Works		615,937
13. Total precept to the Environment Agency		161,243
14. Watercourse maintenance		824,458
15. Pumping Stations, Sluices and Water level control structures		254,791
16. Administration		323,155
17. PSCAs		0
18. Rechargeable Works		82,093
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		10,025
22. Other Expenditure		102,005
Total expenditure		2,373,707

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		1,311
Net Operating Surplus/(Deficit) for the year		10,446,798
24. Developers Funds income not applied in year		1,080,443
25. Grant income not applied in year		117,958

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/KLIDB_Policy_Statement.pdf Yes No

Biodiversity

Please indicate whether your Board has a Biodiversity Action PlanYes No

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

https://www.wlma.org.uk/uploads/KLIDB_BAP_April_2018.pdfYes No

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

2017/18

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

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

16/03/2018

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

SSSI water level management plans

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

If so, which ones:

Dersingham Bog 158.93 ha
Roydon Common 194.09 ha
Leziate Sugar and Derby Fens 87.9 ha

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

440.92 ha

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

87.9 ha

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

Access to environmental expertise

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

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

Asset Management

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

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

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

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

How many pumping stations does the Board operate?

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

Health and Safety

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

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

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

If so, please summarise in the box below:

Guidance and Best Practice

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

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

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

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

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

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

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

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

Has your Board adopted the following governance documents?

Standing Orders Yes No

Have the Standing Orders been approved by Ministers Yes No

Byelaws Yes No

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

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

Code of Conduct for Board Members..... Yes No

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

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	21
Seats available to appointed members under the Land Drainage Act 1991.	11
Number of elected members on the board at year end.	10
Number of appointed members on the board at year end.	11
Mean average number of elected members in attendance at each board meeting over the last financial year.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	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?	Nil
Number of complaints outstanding in the financial year?	Nil
Number of complaints referred to the Local Government Ombudsman?	Nil
Number of complaints upheld by the Local Government Ombudsman?	N/A

Public Engagement

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

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

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

1.3%

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

KING'S LYNN

Internal Drainage Board

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

Signature

P. Camamile

Date

29 August 2018

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk



BOARD MEMBERSHIP AS AT 31 MARCH 2018

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Askew J R	6	5	83	john@jraskew.com
Austen J S *	6	5	83	john.austen@btopenworld.com
Banham K	6	5	83	keith.banham@sandringhamestate.co.uk
Keene S (Ms)	6	4	67	wmf@farmline.com
Markillie R S	6	3	50	Robert@markilliefarms.co.uk
Markillie S A R	6	3	50	shf@strawberryhall.co.uk
Matkin T	6	5	83	timmatkin@lugdenhill.co.uk
Riddington M	6	3	50	mark@fwdeptford.co.uk
Symington J	6	5	83	jls@farming.co.uk
Whitehead A (wef Nov 17)	3	3	100	awhitehead@velcourt.co.uk
APPOINTED MEMBERS				
KL & WNBC				
Ayres B	6	3	50	cllr.barry.ayres@west-norfolk.gov.uk
Baron M Chenery of Horsbrugh	6	5	83	michael.chenery@norfolk.gov.uk
Crofts C	6	6	100	cllr.chris.crofts@west-norfolk.gov.uk
Groom R W	6	3	50	cllr.roy.groom@west-norfolk.gov.uk
Lord Howard of Rising	6	1	17	cllr.greville.howard@west-norfolk.gov.uk
Long B **	6	5	83	cllr.brian.long@west-norfolk.gov.uk
Nockolds E (Mrs)	6	6	100	cllr.elizabeth.nockolds@west-norfolk.gov.uk
Whitby D	6	6	100	cllr.david.whitby@west-norfolk.gov.uk
Wing-Pentelow T	6	3	50	cllr.toby.wing-pentelow@west-norfolk.gov.uk
Young S (Mrs)	6	5	83	cllr.sheila.young@west-norfolk.gov.uk
Fenland DC				
Oliver D	6	2	33	doliver@fenland.gov.uk

* Chairman

** Vice-Chairman

Elected Members Average
attendance = 72%
Appointed Members Average
attendance = 68%

