



King's Lynn
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2019**

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 5 of the Guidance published by the Association of Drainage Authorities on 30 March 2019. 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 Assets 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 22% on employees pensionable pay into the pension fund during 2018/19.
- (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 2019 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 Net Surplus/(Deficit) for the Year.

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 every five years.

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

From: 01 April 2018
 To: 31 March 2019

Period: 12
 Year Ending: 31 March 2019

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	316,022	316,022	0	316,022	316,022	0
1	Special Levies issued by the Board	1,918,285	1,918,285	0	1,918,285	1,918,285	0
	Grants Applied	1,134,000	2,634,627	1,500,627	1,134,000	2,634,627	1,500,627
	Rental Income	3,200	365	-2,835	3,200	365	-2,835
2	Highland Water Contributions	40,646	49,052	8,406	40,646	49,052	8,406
	Income from Rechargeable Works	0	74,092	74,092	0	74,092	74,092
	Investment Interest	50,000	35,834	-14,166	50,000	35,834	-14,166
	Development Contributions	0	128,589	128,589	0	128,589	128,589
4	Other Income	158,503	172,511	14,008	158,503	172,511	14,008
	Total Income	£3,620,656	£5,329,377	£1,708,721	£3,620,656	£5,329,377	£1,708,721
<u>Less Expenditure:</u>							
5	Capital Works	8,176,091	5,296,869	2,879,222	8,176,091	5,296,869	2,879,222
6	Environment Agency Precept	165,284	163,371	1,913	165,284	163,371	1,913
7	Maintenance Works	1,202,760	1,046,775	155,985	1,202,760	1,046,775	155,985
	Development Expenditure	0	21,688	-21,688	0	21,688	-21,688
	Interest Payments	0	258,275	-258,275	0	258,275	-258,275
8	Administration Charges	297,023	344,286	-47,263	297,023	344,286	-47,263
	Cost of Rechargeable Works	0	67,646	-67,646	0	67,646	-67,646
3	Net Deficit/(Surplus) on Operating Accounts	0	125,722	-125,722	0	125,722	-125,722
	Total Expenditure	£9,841,158	£7,324,633	£2,516,526	£9,841,158	£7,324,633	£2,516,526
	Profit/(Loss) on disposal of Fixed Assets	£0	£28,917	£28,917	£0	£28,917	£28,917
9	Net Surplus/(Deficit)	-£6,220,502	-£1,966,339	£4,254,163	-£6,220,502	-£1,966,339	£4,254,163

From: 01 April 2018
 To: 31 March 2019

Period: 12
 Year Ending: 31 March 2019

Notes	Balance Sheet as at 31-3-2019	Opening Balance £	Movement This Year £	Closing Balance £
10	Fixed Assets:			
	Land and Buildings	913,818	-241,720	672,098
	Plant and Equipment	918,599	59,825	978,424
	Pumping Stations	177,696	-88,848	88,848
	Shared Consortium Assets	0	0	0
		2,010,113	-270,744	1,739,370
	Current Assets:			
11	Bank Account	9,463,622	-9,391,522	72,100
	Stock	7,229	483	7,712
12	Trade Debtors	116,066	-10,263	105,803
13	Work in Progress	0	0	0
14	Term Deposits	5,400,000	6,600,000	12,000,000
15,16	Drainage Rates and Special Levies Due	28,148	-20,513	7,635
17	Prepayments	0	0	0
	Prepayments to WMA	16,822	-6,554	10,268
	Accrued Interest	0	0	0
	VAT Due	46,372	245,692	292,064
18	Grants Due	0	1,434,000	1,434,000
		15,078,259	-1,148,677	13,929,582
	Less Current Liabilities:			
	Trade Creditors	60,370	-52,177	8,193
	Accruals	65,000	-64,750	250
	Payroll Controls	0	0	0
	Finance Leases	0	0	0
	Receipts Paid in Advance	211	66	277
	Loans due in less than one year	158,974	-65,579	93,395
		284,555	-182,440	102,115
	Net Current Assets	14,793,704	-966,237	13,827,467
	Less Long Term Liabilities:			
25	Pension Liability	3,360,000	254,000	3,614,000
	Loans due in more than one year	9,841,026	-25,166	9,815,860
		13,201,026	228,834	13,429,860
	Net Assets	£3,602,792	-£1,465,815	£2,136,977
19	Reserves:			
	Earmarked			
20	General Reserve	2,438,695	-2,073,239	365,456
21	Development Reserve	1,080,443	106,900	1,187,343
22	Capital Works Reserve	0	0	0
23	Plant Reserve	2,821,148	0	2,821,148
18	Grants Reserve	117,958	843,372	961,330
		6,458,244	-1,122,967	5,335,277
	Non-Distributable			
24	Revaluation Reserve	504,548	-88,848	415,700
25	Pension Reserve	-3,360,000	-254,000	-3,614,000
		-2,855,452	-342,848	-3,198,300
	Total Reserves	£3,602,792	-£1,465,815	£2,136,977

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

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	1,811,028	1,811,028
Fenland District Council	83,979	83,979
South Holland District Council	23,278	23,278
	1,918,285	1,918,285

- 2 The Highland Water Claim for 2018/19 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	61,717
Mobile Plant Operations Account	0	64,006
	0	125,722

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	155,503	169,010
Summons Costs	1,000	2,625
East Wash Coastal Management CIC Administration Fee	500	500
Sundry Income	1,500	376
	158,503	172,511

- 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 2018/19 is less than we originally estimated. It has been paid in full.

- 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	437,867	404,313
Plant Charges	232,418	214,607
Materials	1,823	1,684
Contractors	84,428	77,958
Electricity	126,050	116,391
Pumping Station Insurances	30,020	27,719
Telemetry	20,156	18,612
Heating Fuel	1,548	1,430
Pumping Station Depreciation	0	0
Direct Works	934,310	862,713
Technical Support Staff Costs	205,616	173,793
Other Technical Support Costs	30,000	2,419
Biodiversity Action Plan Costs	7,834	7,850
Contingency	25,000	0
Annual Asset Reinstatement Provision	0	0
Maintenance Works	1,202,760	1,046,775

- 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	98,160	99,197
Other Administration Costs	179,891	202,308
Sundry Expenses	0	0
Pension Pay Strain 2017/18	0	29,000
Drainage Rates AV Increases/(Decreases)	9,000	4,497
Kettlewell House Depreciation	7,972	7,972
Sundry Debtors written off	1,000	0
Settlement Discount	1,000	1,313
	297,023	344,286

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

	<u>Budget</u>
PWLB	-5,842,091
General Reserve	-378,411

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Note Notes to the Accounts

-6,220,502

- 10 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2018/19, 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	1,657,827	888,480	3,963,798
(+) Additions	0	238,954	0	238,954
(-) Disposals	-233,748	-86,195	0	-319,943
Closing Balance c/fwd	1,183,743	1,810,586	888,480	3,882,809
Depreciation				
Opening Balance b/fwd	503,674	739,228	710,784	1,953,685
(+) Depreciation Charge for year	7,972	178,630	88,848	275,450
(-) Accumulated depreciation written out on disposal	0	-85,695	0	-85,695
Closing Balance c/fwd	511,645	832,162	799,632	2,143,440
Net Book Value as at 31-3-2018	913,817	918,599	177,696	2,010,113
Net Book Value as at 31-3-2019	672,098	978,424	88,848	1,739,369

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 2018. 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:

	2017/18	2018/19
Opening Balance as at 1-4-2018 b/fwd	113,338	9,463,622
(+) Receipts	15,279,413	9,305,333
(-) Payments	-5,929,129	-18,696,855
(=) Closing Balance as at 31-3-2019 c/fwd	9,463,622	72,100
Balance on Statement as at 31-3	9,480,196	128,471
Less: Unpresented Payments	-17,511	-56,371
Add: Unpresented Receipts	937	0
Closing Balance as at 31-3-2019 c/fwd	9,463,622	72,100

- 12 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	14,947	7
>30 days and <=60 days	6,900	1
>60 days and <=90 days	19,313	1
>90 days	64,643	1
	105,803	10
>90 days	Amount	Inv. Date Originator
Lovell Partnerships Ltd	64,643	14/12/2017 Flood & Water Manager
	64,643	

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

Customer	Amount	Estimated Completion Date	Budget Holder
N/A	0		
	0		

- 14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Nottingham Building Society	1,000,000	15/05/2018	15/04/2019	0.92%
Cambridge Building Society	1,000,000	26/07/2018	26/07/2019	1.00%
West Bromwich Building Society	1,000,000	31/07/2018	30/04/2019	0.80%
Furness Building Society	1,000,000	03/08/2018	02/08/2019	1.00%
Monmouthshire Building Society	1,000,000	03/08/2018	02/08/2019	0.95%
Saffron Building Society	1,000,000	03/08/2018	05/08/2019	1.02%
Hinckley & Rugby Building Society	1,000,000	29/08/2018	29/08/2019	1.05%
National Counties Building Society	1,000,000	31/08/2018	30/08/2019	1.05%
Skipton Building Society	500,000	28/09/2018	31/05/2019	0.62%
Newcastle Building Society	1,000,000	15/10/2018	14/06/2019	0.96%
Principality Building Society	1,000,000	31/10/2018	28/06/2019	0.91%
Progressive Barclays	500,000	30/11/2018	31/05/2019	0.90%
Progressive Barclays	500,000	14/12/2018	31/05/2019	0.87%
Vernon Building Society	500,000	14/12/2018	14/06/2019	0.88%
	12,000,000			

- 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 91 Ratepayers that have not paid their

From: 01 April 2018
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Note Notes to the Accounts

Drainage Rates for 2018/19, as compared to 98 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	<u>2017/18</u>	<u>2018/19</u>
Arrears b/fwd	22,818	28,148
Drainage Rates for the year	309,685	316,022
Special Levies for the year	1,880,625	1,918,285
Payments Received	-2,205,021	-2,273,296
Settlement Discount	-1,186	-1,313
Returned/(Represented) amounts	0	451
Value /(Decreases)	-5,936	-18,849
Value Increases	3,910	16,333
New Assessments	2,091	2,516
Irrecoverables and write offs	-2,421	-4,500
The East Coastal Management CIC	20,681	20,667
Summons collection costs	2,925	2,625
Special Levy Adjustment	0	0
Drainage Rate Adjustment	-23	536
Paid Refunds	0	10
Sundry adjustments/Summons	0	0
Arrears c/fwd	28,148	7,635

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:

	<u>2017/18</u>	<u>2018/19</u>
SCH30: Islington Catchment Flood Risk Management Scheme	50,958	22,472
SCH42: Islington Catchment Flood Risk Management Scheme	67,000	938,858
	117,958	961,330

Grants Reserve b/fwd at 01.04.18	117,958
Add: Grants Received	2,044,000
Add: Grant Due	1,434,000
Less: Grants Applied	-2,634,627
Grant Reserve c/fwd at 31.03.19	961,330

Grants Due:	
SCH43 Wolferton (Due 2021/22)	1,434,000
	1,434,000

19 The Reserves are managed in accordance with the Balances and Earmarked Reserves Policy for 2018/19, as approved by the Board on 19 January 2018. This policy is available for viewing on the Board's website.

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

	<u>2017/18</u>	<u>2018/19</u>
Opening Balance, as at 1 April b/fwd	2,195,674	2,438,695
Net Surplus/(Deficit) for the year	446,797	-1,966,339
Net transfer (to)/from Development Reserve	-203,776	-106,900
Net transfer (to)/from Capital Works Reserve	0	0
Net transfer (to)/from Plant Reserve	0	0
Revaluation Reserve adjustment	0	0
Closing Balance c/fwd	2,438,695	365,456

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

	<u>2017/18</u>	<u>2018/19</u>
Opening Balance, as at 1 April b/fwd	876,667	1,080,443
Net contributions transferred from General Reserve	203,776	106,900
Closing Balance c/fwd	1,080,443	1,187,343

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:

	<u>2017/18</u>	<u>Gen. Reserve</u>	<u>2018/19</u>
SCH33 Wolferton Pumping Station - Structural Investigation	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:

	<u>2018/19</u>
Fixed Plant Reserve	2,021,148
Mobile Plant Reserve	800,000
Plant Reserve	2,821,148

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Note	Notes to the Accounts										
24	<p>Movements on the Revaluation Reserve are made up as follows:</p> <table> <tr> <td></td><td style="text-align: right;">2018/19</td></tr> <tr> <td>Opening Balance, as at 1 April b/fwd</td><td style="text-align: right;">504,548</td></tr> <tr> <td>Less:</td><td></td></tr> <tr> <td>Pumping Station & Kettlewell House Depreciation</td><td style="text-align: right;">-88,848</td></tr> <tr> <td>Closing Balance c/fwd</td><td style="text-align: right;">415,700</td></tr> </table>		2018/19	Opening Balance, as at 1 April b/fwd	504,548	Less:		Pumping Station & Kettlewell House Depreciation	-88,848	Closing Balance c/fwd	415,700
	2018/19										
Opening Balance, as at 1 April b/fwd	504,548										
Less:											
Pumping Station & Kettlewell House Depreciation	-88,848										
Closing Balance c/fwd	415,700										
25	<p>Pension Liability</p> <p>(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.</p> <p>(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 £2,429,000 as at 31 March 2019 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 18 January 2019.</p>										
26	<p>Related Party Disclosures</p> <p>(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 £155,460.05 upto 31/03/19.</p> <p>(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 £4,269.49 upto 31/03/19.</p> <p>(iii) Mr Harvey Howe is employed by the Board as a full time Operative. The Board's Project Manager is related to Harvey Howe.</p> <p>(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 2018.</p> <p>(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. The Former Chairman received £875.00 Chairman's Allowance for his duties between 01.04.18-30.06.18. The current Chairman received £1,458.33 Chairman's Allowance for his duties between 01.11.18 - 31.03.19.</p> <p>(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.</p>										

Recommended Actions:

1. To approve the Financial Report for the period ending 31-3-2019.

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING OFFICER

From: 01 April 2018
 To: 31 March 2019

Our ID	Capital Works	EA Ref.	GI/A Level %	Actual 2014/15 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Annual Estimate 2018/19 £	Variance (2018/19) £	Cumulative Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received B/Fwd	Grant Received 2018/19 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied 2018/19 £
Grant Aided Works:																		
SCH30	Islington Catchment Flood Risk Management Scheme	IDB0267	56%	92,053.83	185,332.33	87,454.93	50,957.75	1,377,000	-1,326,042.25	442,797.34	483,000.00	40,202.66	247,528.14	270,000.00	0.00	270,000.00	-22,471.86	28,485.89
SCH42	Islington Catchment Flood Risk Management Scheme	IDB0419	62%	0.00	0.00	0.00	1,226,034.80	0	1,226,034.80	1,226,034.80	26,598,000.00	25,371,965.20	760,141.58	67,000.00	1,632,000.00	1,699,000.00	-938,858.42	760,141.58
SCH43	Wolfferton Flood Risk Management Scheme	IDB0420	100%	0.00	0.00	0.00	1,846,000.00	1,846,000	0.00	1,846,000.00	1,846,000.00	0.00	1,846,000.00	0.00	412,000.00	412,000.00	1,434,000.00	1,846,000.00
SCH43	Wolfferton Flood Risk Management Scheme	IDB0420	0%	0.00	0.00	0.00	1,935,299.80	3,673,000	-1,737,700.20	1,935,299.80	0.00	-1,935,299.80	0.00	0.00	0.00	0.00	0.00	0.00
				92,053.83	185,332.33	87,454.93	5,058,292.35	6,896,000.00	-1,837,707.65	5,450,131.94	28,927,000.00	23,476,868.06	2,853,669.72	337,000.00	2,044,000.00	2,381,000.00	472,669.72	2,634,627.47
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	Pierpoint 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%	587,661.45	0.00	2,283.00	0.00	0	0.00	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%	232,516.99	1,399,595.57	267,847.50	33,698.37	100,000	-66,301.63	1,997,669.03	1,835,000.00	-162,669.03	0.00	0.00	0.00	0.00	0.00	0.00
SCH23	Catchment Modelling		0%	0.00	0.00	25,638.28	15,670.30	100,000	-84,329.70	179,600.08	285,000.00	105,399.92	0.00	0.00	0.00	0.00	0.00	0.00
SCH24	Telemetry Review		0%	2,624.00	0.00	7,671.00	0.00	0	0.00	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%	26,314.66	0.00	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%	21,296.85	2,675.00	0.00	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%	26,356.77	0.00	2,947.13	0.00	0	0.00	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%	1,500.00	10,273.00	35,017.46	0.00	0	0.00	46,790.46	30,000.00	-16,790.46	0.00	0.00	0.00	0.00	0.00	0.00
SCH33	Wolfferton Pumping Station - Structural Investigation		0%	152,699.23	94,549.70	173,352.93	0.00	0	0.00	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%	15,003.40	0.00	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%	2,000.00	0.00	5,395.00	0.00	0	0.00	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%	144,941.14	70,724.02	0.00	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	37,105.37	0.00	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	2,780.00	0.00	0	0.00	2,780.00	8,000.00	5,220.00	0.00	0.00	0.00	0.00	0.00	0.00
	Crabbs Abbey Pumping Station M & E Upgrades		0%	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH40	Crabbs Abbey Old Station - Structural Investigation		0%	0.00	0.00	4,100.00	0.00	0	0.00	4,100.00	0.00	-4,100.00	0.00	0.00	0.00	0.00	0.00	0.00
	Pierpoint Pumping Station M & E Upgrades		0%	0.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH41	New Offices off Nar Ouse Way		0%	0.00	0.00	1,450.00	0.00	500,000	-500,000.00	1,450.00	0.00	-1,450.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH44	Minor Capital Works Programme		0%	0.00	0.00	0.00	189,207.63	200,000	-10,792.37	189,207.63	0.00	-189,207.63	0.00	0.00	0.00	0.00	0.00	0.00
	PWL B Repayments		0%	0.00	0.00	0.00	0.00	380,091	-380,091.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				1,264,854.66	1,614,922.66	528,482.30	238,576.30	1,280,091	-1,041,514.70	4,700,557.28	4,517,500.00	-183,057.28	0.00	0.00	0.00	0.00	0.00	0.00
Totals				£1,356,908.49	£1,800,254.99	£615,937.23	£5,296,868.65	£8,176,091	-£2,879,222.35	£10,150,689.22	£33,444,500.00	£23,293,810.78	£2,853,669.72	£337,000.00	£2,044,000.00	£2,381,000.00	£472,669.72	£2,634,627.47

M NEALE
 PROJECT MANAGER

G HOWE
 PROJECT MANAGER

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

MAINTENANCE	Actual 2017/18 £	Actual 2018/19 £	Annual Estimate £	Variance £
Wiggenhall St German Catchment	2,077.38	2,771.95	3,100	328
Fitton Road Area Catchment	2,668.90	2,508.86	4,600	2,091
Waltham Farm Catchment	4,665.02	3,410.31	5,800	2,390
Mary Magdalen Catchment	3,058.41	2,000.91	3,300	1,299
Magdalen Catchment	20,102.12	15,703.35	17,100	1,397
Lighthouse Catchment	20,144.58	20,226.98	20,000	-227
Main Sluice Catchment	38,947.80	33,797.48	38,200	4,403
Chalk Lane Catchment	18,594.30	15,752.81	17,700	1,947
Ingleborough Catchment	5,746.75	5,108.81	8,000	2,891
Searles Catchment	1,927.77	324.97	1,750	1,425
Heacham Catchment	14,223.97	21,892.39	16,300	-5,592
Wolferton Catchment (Inc. River Ingol)	40,381.12	29,550.87	40,500	10,949
North Wootton Catchment	12,050.68	7,400.73	16,100	8,699
Wootton Marsh Catchment	637.30	1,014.27	0	-1,014
South Wootton Catchment	3,368.32	2,514.20	4,000	1,486
North Lynn Catchment	10,423.64	8,012.50	10,000	1,988
Black/Bawsey Drains Catchment	27,837.61	21,125.50	27,000	5,875
Gaywood Catchment	49,494.81	54,143.25	52,200	-1,943
Middleton Pierrpoint Catchment	61,052.40	47,030.75	62,300	15,269
Middleton Level Catchment	12,663.62	8,707.92	9,700	992
Eau Brink Catchment	18,754.59	15,956.53	12,000	-3,957
Green Bank Catchment	65,916.83	51,177.04	70,000	18,823
Billy Kerkham Sluice Catchment	16,671.39	14,210.76	19,500	5,289
West Lynn Sluice Catchment	28,160.27	26,079.72	28,000	1,920
Cut Bridge Sluice Catchment	169.50	450.16	1,800	1,350
Merries Sluice Catchment	1,914.75	2,014.31	2,400	386
Knowles Sluice Catchment	1,528.35	1,596.56	2,700	1,103
Smeeth Lode Outfall	3,946.91	3,679.77	2,500	-1,180
Islington Pump Catchment	156,383.69	139,371.47	143,000	3,629
Reeds Drain Catchment	55,216.13	49,427.23	66,500	17,073
Rainbow Drain Outside Area	0.00	0.00	850	850
Babingley River Catchment	20,097.00	16,021.66	19,500	3,478
Church Farm Catchment	1,223.57	7,997.25	4,000	-3,997
	720,049.48	630,981.27	730,400	99,419

OUTFALL MAINTENANCE

Lighthouse Outfall	1,359.43	1,266.33	1,240	-26
Main Sluice Outfall	1,537.95	1,739.22	1,520	-219
Chalk Lane Outfall	1,328.22	1,355.18	1,670	315
Searles Outfall	307.72	0.00	0	0
Bawsey Drain Outfall	4,116.17	3,343.78	5,100	1,756
Millfleet Sluice Outfall	3,397.33	4,729.30	4,600	-129
Billy Kerkham Sluice	2,678.90	3,941.48	2,370	-1,571
West Lynn Outfall	130.92	0.00	200	200
Cut Bridge Outfall	348.42	175.85	750	574
Merries Farm Outfall	130.92	0.00	200	200
Knowles Outfall	130.92	0.00	200	200
Straight Mile Outfall	130.92	0.00	3,000	3,000
	15,597.82	16,551.14	20,850	4,299

From: 01 April 2018
 To: 31 March 2019

Period: 12
 Year Ending: 31 March 2019

PUMPING STATION MAINTENANCE	Actual 2017/18 £	Actual 2018/19 £	Annual Estimate £	Variance £
Waltham Farm Pumping Station	1,725.85	3,718.68	3,220	-499
Crabbes Abbey Pumping Station	12,720.71	10,616.32	11,720	1,104
Ingleborough Pumping Station	3,705.07	4,848.76	3,970	-879
Wolferton Pumping Station	25,864.34	25,794.42	26,270	476
North Wootton Pumping Station	7,874.00	8,511.16	9,020	509
North Lynn Pumping Station	3,776.31	4,927.56	6,020	1,092
Seabank Pumping Station	5,265.44	5,960.35	7,320	1,360
Pierrepoint Pumping Station	26,812.31	40,879.67	26,950	-13,930
Middleton Fen Pumping Station	6,477.00	5,884.96	7,070	1,185
Eau Brink Pumping Station	12,098.59	8,956.78	6,720	-2,237
Green Bank Pumping Station	29,611.73	17,513.81	17,170	-344
Islington Pumping Station	55,252.01	57,001.06	34,970	-22,031
Church Farm Pumping Station	3,284.60	5,381.81	4,120	-1,262
King's Reach Pumping Station	2,213.64	4,352.23	3,770	-582
	196,681.60	204,347.57	168,310	-36,038
PROPERTY MAINTENANCE				
Islington Depot (moved to Labour Ops Account)	0.00	0.00	0	0
Islington House	0.00	1,283.52	1,000	-284
Wolferton Property	0.00	0.00	0	0
Pierrepoint Depot (moved to Labour Operations Account)	0.00	0.00	0	0
Reffley Reservoir	627.90	0.00	2,000	2,000
Morrisons Culvert	6,575.74	6,908.97	4,250	-2,659
Gravel Bank (former pumping station)	50.64	155.22	0	-155
Goulds Culvert	1,783.19	212.09	1,750	1,538
Straight Mile Reservoir	0.00	0.00	0	0
Bridges	0.00	52.00	0	-52
Wootton Road Culvert	172.28	74.82	1,100	1,025
Middleton Stop	82.24	234.68	0	-235
King's Reach Flood Storage Area	675.16	915.12	1,650	735
Smeeth Lode Storage Area East	36.76	457.79	1,500	1,042
Smeeth Lode Storage Area West	240.70	539.23	1,500	961
	10,244.61	10,833.44	14,750	3,917
DIRECT WORKS	942,573.51	862,713.42	934,310	71,597
TECHNICAL SUPPORT STAFF COSTS	109,558.00	173,793.00	205,616	31,823
OTHER TECHNICAL SUPPORT COSTS	27,118.00	2,419.00	30,000	27,581
BIODIVERSITY ACTION PLAN COSTS	10,024.51	7,849.70	7,834	-16
CONTINGENCY	0.00	0.00	25,000	25,000
ASSET REINSTATEMENT PROVISION	0.00	0.00	0	0
MAINTENANCE WORK	£1,089,274.02	£1,046,775.12	£1,202,760	£155,985

R TAYLOR
OPERATIONS MANAGER

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

ID	DRAIN MAINTENANCE	Actual 2018/19 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
CMT015G	Wiggenhall St German Catchment	2,771.95	1,180.80	1,339.00	5.57	246.58	0.00	0.00	0.00	0.00	0.00
CMT016G	Fitton Road Area Catchment	2,508.86	990.50	1,266.20	5.58	246.58	0.00	0.00	0.00	0.00	0.00
CMT017P	Waltham Farm Catchment	3,410.31	1,088.56	2,069.60	5.57	246.58	0.00	0.00	0.00	0.00	0.00
CMT018P	Mary Magdalen Catchment	2,000.91	739.95	1,008.80	5.58	246.58	0.00	0.00	0.00	0.00	0.00
CMT019P	Magdalen Catchment	15,703.35	5,740.79	9,500.40	5.57	456.59	0.00	0.00	0.00	0.00	0.00
CMT037P	Lighthouse Catchment	20,226.98	7,431.01	12,123.80	5.58	666.59	0.00	0.00	0.00	0.00	0.00
CMT038G	Main Sluice Catchment	33,797.48	12,763.99	20,654.40	5.57	373.52	0.00	0.00	0.00	0.00	0.00
CMT039G	Chalk Lane Catchment	15,752.81	5,579.04	9,921.60	5.58	246.59	0.00	0.00	0.00	0.00	0.00
CMT040P	Ingleborough Catchment	5,108.81	1,546.85	3,309.80	5.57	246.59	0.00	0.00	0.00	0.00	0.00
CMT126G	Searles Catchment	324.97	0.00	72.80	5.58	246.59	0.00	0.00	0.00	0.00	0.00
CMT127G	Heacham Catchment (North & South)	21,892.39	4,266.03	14,864.20	5.57	2,756.59	0.00	0.00	0.00	0.00	0.00
CMT128P	Wolferton Catchment (inc. River Ingol)	29,550.87	9,610.30	16,728.40	5.58	3,206.59	0.00	0.00	0.00	0.00	0.00
CMT129P	North Wootton Catchment	7,400.73	2,172.77	4,765.80	5.57	456.59	0.00	0.00	0.00	0.00	0.00
CMT130G	Wootton Marsh Catchment	1,014.27	356.50	405.60	5.58	246.59	0.00	0.00	0.00	0.00	0.00
CMT131G	South Wootton Catchment	2,514.20	897.04	1,365.00	5.57	246.59	0.00	0.00	0.00	0.00	0.00
CMT132P	North Lynn Catchment	8,012.50	3,302.53	4,037.80	5.58	666.59	0.00	0.00	0.00	0.00	0.00
CMT133G	Black/Bawsey Drains Catchment	21,125.50	5,374.62	15,402.40	101.89	246.59	0.00	0.00	0.00	0.00	0.00
CMT134G	Gaywood Catchment (East & West)	54,143.25	14,464.50	35,695.40	986.76	2,996.59	0.00	0.00	0.00	0.00	0.00
CMT135P	Middleton Pierrepont Catchment (East & West)	47,030.75	12,678.19	33,550.40	5.57	796.59	0.00	0.00	0.00	0.00	0.00
CMT136P	Middleton Level Catchment	8,707.92	2,538.15	5,917.60	5.58	246.59	0.00	0.00	0.00	0.00	0.00
CMT137P	Eau Brink Catchment	15,956.53	5,657.97	10,046.40	5.57	246.59	0.00	0.00	0.00	0.00	0.00
CMT138P	Green Bank Catchment	51,177.04	20,979.13	29,608.80	5.58	583.53	0.00	0.00	0.00	0.00	0.00
CMT139G	Billy Kerkham Sluice Catchment	14,210.76	6,083.80	7,664.80	5.57	456.59	0.00	0.00	0.00	0.00	0.00
CMT140G	West Lynn Sluice Catchment	26,079.72	9,877.77	14,700.40	174.96	1,326.59	0.00	0.00	0.00	0.00	0.00
CMT141G	Cut Bridge Sluice Catchment	450.16	42.00	156.00	5.57	246.59	0.00	0.00	0.00	0.00	0.00
CMT142G	Merries Sluice Catchment	2,014.31	797.54	964.60	5.58	246.59	0.00	0.00	0.00	0.00	0.00
CMT143G	Knowles Sluice Catchment	1,596.56	600.79	743.60	5.57	246.60	0.00	0.00	0.00	0.00	0.00
CMT144P	Smeeth Lode Outfall	3,679.77	1,225.99	1,991.60	5.58	456.60	0.00	0.00	0.00	0.00	0.00
CMT145P	Islington Pump Catchment	139,371.47	49,792.30	88,090.60	35.03	1,453.54	0.00	0.00	0.00	0.00	0.00
CMT146P	Reeds Drain Catchment	49,427.23	20,511.86	27,656.20	5.58	1,253.59	0.00	0.00	0.00	0.00	0.00
CMT191P	Church Farm Catchment	7,997.25	458.48	595.40	5.57	6,937.80	0.00	0.00	0.00	0.00	0.00
CMT211G	Babingley River Catchment	16,021.66	5,325.68	10,004.80	234.58	456.60	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
		630,981.27	214,075.43	386,222.20	1,683.74	28,999.90	0.00	0.00	0.00	0.00	0.00

OUTFALL MAINTENANCE

G037	Lighthouse Outfall	1,266.33	0.00	208.00	0.00	0.00	72.14	0.00	0.00	986.19	0.00
G038	Main Sluice Outfall	1,739.22	0.00	327.60	0.00	0.00	425.43	0.00	0.00	986.19	0.00

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

ID	DRAIN MAINTENANCE	Actual 2018/19 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
G039	Chalk Lane Outfall	1,355.18	0.00	306.80	0.00	0.00	62.21	0.00	0.00	986.17	0.00
G126	Searles Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G133	Bawsey Drain Outfall	3,343.78	0.00	3,242.20	0.00	0.00	101.58	0.00	0.00	0.00	0.00
G134	Millfleet Sluice Outfall	4,729.30	0.00	3,762.20	0.00	719.20	137.70	0.00	0.00	110.20	0.00
G139	Billy Kerkham Sluice	3,941.48	3.00	0.00	0.00	2,922.91	0.00	29.40	0.00	986.17	0.00
G140	West Lynn Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G141	Cut Bridge Outfall	175.85	0.00	0.00	0.00	0.00	175.85	0.00	0.00	0.00	0.00
G142	Merries Farm Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G143	Knowles Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G144	Straight Mile Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		16,551.14	3.00	7,846.80	0.00	3,642.11	974.91	29.40	0.00	4,054.92	0.00

PUMPING STATION MAINTENANCE

P017	Waltham Farm Pumping Station	3,718.68	0.00	13.00	0.00	246.47	493.09	0.00	1,979.94	986.18	0.00
P019	Crabbes Abbey Pumping Station	10,616.32	10.00	13.00	0.00	238.79	7,388.40	0.00	1,979.95	986.18	0.00
P040	Ingleborough Pumping Station	4,848.76	0.00	223.60	0.00	194.07	1,464.96	0.00	1,979.95	986.18	0.00
P128	Wolferton Pumping Station	25,794.42	4.00	1,471.60	0.00	262.38	20,479.34	610.96	1,979.96	986.18	0.00
P129	North Wootton Pumping Station	8,511.16	0.00	1,164.80	0.00	193.79	4,186.44	0.00	1,979.95	986.18	0.00
P132	North Lynn Pumping Station	4,927.56	0.00	312.00	0.00	625.87	395.95	0.00	1,979.96	1,613.78	0.00
P133	Seabank Pumping Station	5,960.35	0.00	0.00	0.00	325.47	3,654.93	0.00	1,979.95	0.00	0.00
P135	Pierrepoint Pumping Station	40,879.67	76.00	1,016.60	0.00	19,121.23	17,699.71	0.00	1,979.95	986.18	0.00
P135B	King's Reach Pumping Station	4,352.23	3.85	52.00	0.00	191.90	1,138.34	0.00	1,979.96	986.18	0.00
P136	Middleton Fen Pumping Station	5,884.96	0.00	1,996.80	0.00	374.80	547.24	0.00	1,979.96	986.16	0.00
P137	Eau Brink Pumping Station	8,956.78	0.00	0.00	0.00	380.90	5,609.78	0.00	1,979.95	986.15	0.00
P138	Green Bank Pumping Station	17,513.81	0.00	98.80	0.00	1,069.83	12,983.17	0.00	1,979.96	1,382.05	0.00
P145	Islington Pumping Station	57,001.06	0.00	1,749.80	0.00	13,825.33	36,957.63	789.31	1,979.95	1,699.04	0.00
P191	Church Farm Pumping Station	5,381.81	0.00	52.00	0.00	291.88	2,071.80	0.00	1,979.96	986.17	0.00
		204,347.57	93.85	8,164.00	0.00	37,342.71	115,070.78	1,400.27	27,719.35	14,556.61	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	1,283.52	0.00	0.00	0.00	1,283.52	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR06	Morrisons Culvert	6,908.97	0.00	270.40	0.00	6,449.37	189.20	0.00	0.00	0.00	0.00
PR07	Gravel Bank (former pumping station)	155.22	0.00	130.00	0.00	0.00	25.22	0.00	0.00	0.00	0.00

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

ID	DRAIN MAINTENANCE	Actual 2018/19 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
PR08	Goulds Culvert	212.09	0.00	156.00	0.00	0.00	56.09	0.00	0.00	0.00	0.00
PR09	Wootton Road Culvert	74.82	0.00	0.00	0.00	0.00	74.82	0.00	0.00	0.00	0.00
PR10	Middleton Stop	234.68	0.00	150.80	0.00	83.88	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
PR15	Bridges	52.00	0.00	52.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR16	King's Reach Pond	915.12	0.00	915.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR17	Smeeth Lode Storage Area East	457.79	217.50	202.80	0.00	37.49	0.00	0.00	0.00	0.00	0.00
PR18	Smeeth Lode Storage Area West	539.23	217.50	202.80	0.00	118.93	0.00	0.00	0.00	0.00	0.00
		10,833.44	435.00	2,079.92	0.00	7,973.19	345.33	0.00	0.00	0.00	0.00
	STRUCTURES TOTAL	231,732.15	531.85	18,090.72	0.00	48,958.01	116,391.02	1,429.67	27,719.35	18,611.53	0.00
	DIRECT WORKS	£862,713.42	£214,607.28	£404,312.92	£1,683.74	£77,957.91	£116,391.02	£1,429.67	£27,719.35	£18,611.53	£0.00

R TAYLOR
OPERATIONS MANAGER

From: 01 April 2018
 To: 31 March 2019

Period: 12
 Year Ending: 31 March 2019

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)	23,157.40	17.00	1,362	Hours	0.00	9,670.42	3,279.55	1,102.70	0.00	19,941.96	33,994.63	-10,837.23
112	Doosan Wheeled Excavator	26,802.20	17.00	1,577	Hours	0.00	6,405.99	6,252.77	856.04	0.00	12,488.52	26,003.32	798.88
	Excavators	49,959.60		2,939		0.00	16,076.41	9,532.32	1,958.74	0.00	32,430.48	59,997.95	-10,038.35
228	Massey Ferguson AE10 GYS	665.00	19.00	35	Hours	0.00	29.20	0.00	59.36	0.00	0.00	88.56	576.44
230	Energreen Tractor AU12 GAX (including wirewatcher)	8,018.00	19.00	422	Hours	0.00	2,305.68	2,270.13	583.52	0.00	16,248.48	21,407.81	-13,389.81
231	Massey Ferguson Tractor 7616 AE13 GNU	24,741.80	19.00	1,302	Hours	0.00	8,953.25	6,344.87	359.52	0.00	8,350.20	24,007.84	733.96
232	Reform Tractor AJ63 LYZ	8,472.10	19.00	446	Hours	0.00	1,379.83	4,624.63	331.52	0.00	4,567.68	10,903.66	-2,431.56
233	Spearhead TWIGA SPV3 VX14 HND (including wirewatcher)	24,162.30	19.00	1,272	Hours	0.00	6,204.44	5,045.46	741.44	0.00	25,470.84	37,462.18	-13,299.88
234	Spearhead TWIGA SP1500 WA15 LFH	32,192.90	19.00	1,694	Hours	0.00	7,258.75	15,438.41	813.12	0.00	15,186.84	38,697.12	-6,504.22
235	John Deere Tractor AF16 DYT	15,454.60	19.00	813	Hours	0.00	5,322.46	261.81	647.36	0.00	9,819.72	16,051.35	-596.75
236	Spearhead TWIGA SPV2 VX17 HRG	25,030.60	19.00	1,317	Hours	0.00	9,216.12	8,240.13	1,192.70	0.00	17,766.48	36,415.43	-11,384.83
237	New Holland Tractor AE18 CKD	11,010.50	19.00	580	Hours	0.00	2,914.38	180.55	430.44	0.00	10,071.72	13,597.09	-2,586.59
238	Spearhead TWIGA SPV2 VX19 DHC	0.00	19.00	0	Hours	0.00	74.68	0.00	34.06	0.00	2,390.40	2,499.14	-2,499.14
	Tractors	149,747.80		7,881		0	43,658.79	42,405.99	5,193.04	0	109,872.36	201,130.18	-51,382.38
317	Spearhead Flail Mower	834.00	10.00	83	Hours	0.00	0.00	135.43	0.00	0.00	0.00	135.43	698.57
318	Maschio Buffalo Flail Mower	673.00	10.00	67	Hours	0.00	0.00	90.45	0.00	0.00	440.00	530.45	142.55
331	Herder Grenadier	11,754.00	10.00	1,175	Hours	0.00	364.89	3,332.88	0.00	0.00	8,073.48	11,771.25	-17.25
335	Herder Grenadier	5,993.00	10.00	599	Hours	0.00	41.15	309.76	0.00	0.00	7,282.80	7,633.71	-1,640.71
	Flail Mowers	19,254.00		1,925		0.00	406.04	3,868.52	0.00	0.00	15,796.28	20,070.84	-816.84
408	Herder MSL 250 (1992)	353.00	2.00	177	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	353.00
409	Herder Bucket 3m	160.00	2.00	80	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.00
410	Herder Bucket 4m	188.00	2.00	94	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	188.00
412	Herder Bucket 4m	0.00	2.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413	Landreus Bucket 4m	352.20	2.00	176	Hours	0.00	0.00	61.63	0.00	0.00	0.00	61.63	290.57
415	Landreus LZ400 Bucket	0.00	2.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418	MXLT Mowing Bucket	2,299.20	2.00	1,150	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,299.20
419	Landreus Bucket 4m	0.00	2.00	0	Hours	0.00	0.00	0.00	0.00	0.00	243.27	243.27	-243.27
420	Herder Bucket 4m	1,871.20	2.00	936	Hours	0.00	0.00	490.57	0.00	0.00	605.04	1,095.61	775.59
421	Herder MRZT Mowing Bucket	187.60	2.00	94	Hours	0.00	0.00	505.36	0.00	0.00	675.00	1,180.36	-992.76
422	Herder 2.9m Mowing Bucket	528.60	2.00	264	Hours	0.00	0.00	428.96	0.00	0.00	549.96	978.92	-450.32
423	Herder MRZT 620B Mowing Bucket	2,497.80	2.00	1,249	Hours	0.00	0.00	557.47	0.00	0.00	990.00	1,547.47	950.33
	Baskets/Buckets	8,437.60		4,219		0.00	0.00	2,043.99	0.00	0.00	3,063.27	5,107.26	3,330.34
605	TF 6T Trailer (1989)	483.00	7.00	69	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	483.00
610	Ifor Williams 2T Trailer (1992)	0.00	7.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
611	Clash Ro Ro Trailer	637.70	7.00	91	Hours	0.00	0.00	35.00	0.00	0.00	0.00	35.00	602.70
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	498.40	7.00	71	Hours	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	-1,001.60
617	Marston LS120 Trailer	372.40	7.00	53	Hours	0.00	0.00	0.00	0.00	0.00	762.50	762.50	-390.10
618	Pallet Trailer	0.00	7.00	0	Hours	0.00	0.00	0.00	0.00	0.00	549.96	549.96	-549.96
619	8T Tipping Trailer (Purchased 30/04/15)	1,311.10	7.00	187	Hours	0.00	0.00	67.00	0.00	0.00	495.00	562.00	749.10
620	Western Global Fuel Bowser	223.00	7.00	32	Hours	0.00	0.00	15.21	0.00	0.00	566.16	581.37	-358.37

From: 01 April 2018
 To: 31 March 2019

Period: 12
 Year Ending: 31 March 2019

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
621	Bateson 1054GP 3m Trailer	63.00	7.00	9	Hours	0.00	0.00	0.00	0.00	0.00	211.56	211.56	-148.56
622	Ifor Williams LM186 Trailer	0.00	7.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Trailers	3,588.60		513		0.00	0.00	117.21	0.00	0.00	4,085.18	4,202.39	-613.79
718	Ford Ranger AF07 0GJ	728.29	0.55	1,324	Miles	0.00	154.22	185.00	67.15	0.00	0.00	406.37	321.92
724	Ford Ranger AK15 DFU	8,308.48	0.55	15,106	Miles	0.00	3,564.90	1,812.42	592.72	0.00	3,207.15	9,177.19	-868.71
725	Ford Ranger AK14 0DE	166.11	0.55	302	Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166.11
726	Ford Ranger AK61 YFS	2,583.62	0.55	4,697	Miles	0.00	1,222.45	122.44	848.28	0.00	2,833.08	5,026.25	-2,442.63
	Pooled Vehicles	11,786.50		21,430.00		0.00	4,941.57	2,119.86	1,508.15	0.00	6,040.23	14,609.81	-2,823.31
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	0.00	10.00	0	Hours	0.00	117.60	0.00	0.00	0.00	1,191.96	1,309.56	-1,309.56
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	1,730.00	10.00	173	Hours	0.00	361.21	1,241.87	59.36	0.00	0.00	1,662.44	67.56
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	1,776.50	11.00	162	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,776.50
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	608.30	11.00	55	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	608.30
818	Remote Control Mower	627.00	19.00	33	Hours	0.00	31.11	0.00	0.00	0.00	3,399.96	3,431.07	-2,804.07
	Attachments	4,741.80		423		0.00	509.92	1,241.87	59.36	0.00	4,591.92	6,403.07	-1,661.27
Mobile Plant Operations Account (this year Y-T-D)		£247,515.90		39,329.92		£0.00	£65,592.73	£61,329.76	£8,719.29	£0.00	£175,879.72	£311,521.50	-£64,005.60
Mobile Plant Operations Account (last 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

R TAYLOR
 OPERATIONS MANAGER

From: 01 April 2018
 To: 31 March 2019

Period To: 12
 Year Ended: 31 March 2019

ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
Work Done:					
7000	Labour Charges	556,122.53	561,872.54	590,718	-28,845.89
7005	Contributions from Contractors towards Fixed Overheads	0.00	0.00	0	0.00
		556,122.53	561,872.54	590,718	-28,845.89
Direct Costs:					
7010	Basic Pay	198,354.52	165,375.67	200,527	35,151.33
7020	Overtime	48,072.27	43,570.91	45,614	2,043.09
7030	Bonus	4,942.85	4,511.04	4,890	378.96
7040	Service Bonus	4,116.31	4,353.89	4,421	67.11
7050	Attendance Pay	703.95	566.85	1,112	545.15
7060	Proficiency Certificates	1,800.00	1,800.00	2,200	400.00
7080	Call Out/Expenses	1,252.48	468.15	100	-368.15
7100	Travelling	19,575.65	19,381.05	15,300	-4,081.05
7110	Holiday Pay	25,545.60	29,201.78	26,513	-2,688.78
7120	Sick Pay	8,052.17	14,024.33	0	-14,024.33
		312,415.80	283,253.67	300,677	17,423.33
Variable Overheads:					
7070	Telephones	5,705.49	2,855.33	5,000	2,144.67
7075	Lone Worker Telephone Charges	0.00	0.00	0	0.00
7130	Employers NI Costs	27,178.02	26,858.47	31,183	4,324.53
7140	Employers Pension Costs	64,979.95	54,268.54	68,694	14,425.46
7150	Private Medical Health Insurance	4,502.05	6,247.37	8,360	2,112.63
7240	Training Course Fees	84.57	2,507.00	1,500	-1,007.00
7250	Protective Clothing/Health and Safety	2,529.55	6,990.98	7,000	9.02
		104,979.63	99,727.69	121,737	22,009.31
Fixed Supervision Overheads:					
7160	Operations Manager	65,627.19	122,355.09	68,154	-54,201.09
7170	Project Manager - Vehicle AE16 VHP	7,464.11	8,568.72	8,971	402.28
7180	Works Supervisor	48,306.17	42,880.24	34,229	-8,651.24
7190	Works Supervisor - Vehicle AE13 SXR	191.07	0.00	0	0.00
7195	Operations manager - Vehicle AJ66 AAE	7,039.20	6,824.86	9,513	2,688.14
7231	Works Supervisor - Vehicle AK14 ODE	0.00	7,334.35	0	-7,334.35
7235	Works Supervisor - Vehicle AK15 DFU	0.00	311.75	0	-311.75
		128,627.74	188,275.01	120,867	-67,408.01
	Staff Costs (excluding depreciation)	542,528.60	562,466.10	540,349	-22,117.10
	Depreciation of Company Vehicles etc.	3,494.57	8,790.27	2,932	-5,858.27
	Staff Costs (including depreciation)	546,023.17	571,256.37	543,281	-27,975.37
Depot Overheads:					
7260	Small Tools and Consumables	5,859.14	9,857.66	10,000	142.34
7300	Business Rates Workshops	2,715.24	2,650.00	8,000	5,350.00
7305	Electricity & Fuel Workshops	0.00	0.00	10,000	10,000.00
7310	Water Workshops	0.00	0.00	500	500.00
7315	Heating Oil Workshops	0.00	0.00	1,000	1,000.00
7320	Repairs & Maintenance Workshops (inc. PR01 and PR04)	47,963.46	39,274.10	45,000	5,725.90
7335	Telephone Workshops	388.36	551.15	400	-151.15
		56,926.20	52,332.91	74,900	22,567.09
	Net Operating Surplus/(Deficit)	-£46,826.84	-£61,716.74	-£27,463	-£34,254.17
Productive Hours:					
K0060	Julian Gowler	2,098	2,015	1840	175
K0070	Nick Roper	2,225	1,999	1840	159
K0080	Paul Fordham	1,692	1,000	1840	-840
K0090	Steve Perry	1,452	1,526	1840	-315
K0095	Philip Norman	1,683	131	1840	-1709
K0165	Jon Noble	2,030	1,993	1840	153
K0170	Harvey Howe	1,982	1,685	1834	-149
K0075	Oliver Cheetham	2,123	2,031	1840	191
K0085	Malcolm Thorpe	2,138	2,138	1840	298
K0105	Matthew Norman	2,110	1,933	1840	93
K0120	Jack Voutt	1,858	1,878	1840	38
		21,389	18,328	20,234	-1,906
	Cost/Hour:				

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
	Direct Cost	14.61	15.45	14.86	-0.59
	Variable Overhead	4.91	5.44	6.02	0.58
	Fixed Supervision Overhead	6.01	10.27	5.97	-4.30
	Depot Overhead	2.66	2.86	3.70	0.84
	Cost/Hour	£28.19	£34.02	£30.55	-£3.47
	Holidays Taken:				
K0060	Julian Gowler	24	30	34	-4
K0070	Nick Roper	24	29	34	-5
K0080	Paul Fordham	29	24	29	-5
K0090	Steve Perry	21	32	37	-5
K0095	Philip Norman	24	30	34	-4
K0165	Jon Noble	26	27	32	-5
K0170	Harvey Howe	22	26	25	1
K0075	Oliver Cheetham	19	26	30	-4
K0085	Malcolm Thorpe	21	23	28	-5
K0105	Matthew Norman	19	30	30	0
K0120	Jack Voutt	24	20	25	-5
		253	297	338	-41
	Sickness/Authorised Absences:				
K0060	Julian Gowler	0	8	0	8
K0070	Nick Roper	2	0	0	0
K0080	Paul Fordham	5	111	0	111
K0090	Steve Perry	81	37	0	37
K0095	Philip Norman	0	0	0	0
K0165	Jon Noble	12	0	0	0
K0170	Harvey Howe	3	15	0	15
K0075	Oliver Cheetham	1	3	0	3
K0085	Malcolm Thorpe	1	0	0	0
K0105	Matthew Norman	2	1	0	1
K0120	Jack Voutt	10	2	0	2
		117	177	0	177

R TAYLOR
OPERATIONS MANAGER

From: 01 April 2018
 To: 31 March 2019

Period: 12
 Year Ending: 31 March 2019

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	Residual Value Mobile Plant & Equipment
111	JCB Excavator FJ14 EYG	13/08/2014	7	179,648.90	0.00			179,648.90	72,727.88	19,941.96		92,669.84		86,979.06	40,000
112	Doosan DX140W-3 Wheeled Excavator	22/06/2015	7	117,455.00	0.00			117,455.00	35,384.14	12,488.52		47,872.66		69,582.34	30,000
	Excavators			297,103.90	0.00	0.00	0.00	297,103.90	108,112.02	32,430.48	0.00	140,542.50	0.00	156,561.40	
228	Massey Ferguson AE10 GYS	27/04/2010	7	57,210.00	0.00		-57,210.00	0.00	57,210.00	0.00	-57,210.00	0.00	26,000.00	0.00	
230	Energreen AU12 GAX	23/07/2012	7	147,879.40	0.00			147,879.40	83,543.33	14,974.92		98,518.25		49,361.15	45,000
230R	Energreen AU12 GAX Repair	23/07/2012	7	8,918.42	0.00			8,918.42	530.65	1,273.56		1,804.21		7,114.21	
231	Massey Ferguson AE13 GNU	01/07/2013	6	80,121.03	0.00			80,121.03	39,663.45	8,350.20		48,013.65		32,107.38	30,000
232	Reform Tractor AJ63 LYZ	04/11/2013	10	60,677.00	0.00			60,677.00	20,173.92	4,567.68		24,741.60		35,935.40	15,000
233	Spearhead TWIGA SPV3 VX14 HND	28/07/2014	5	167,354.40	0.00			167,354.40	94,937.66	25,470.84		120,408.50		46,945.90	40,000
234	Spearhead TWIGA SP1500 WA15 LFH	01/07/2015	7	136,350.00	0.00			136,350.00	41,763.81	15,186.84		56,950.65		79,399.35	30,000
235	John Deere Tractor AF16 DYT	01/04/2016	6	91,942.00	0.00			91,942.00	19,639.44	9,819.72		29,459.16		62,482.84	33,000
236	Spearhead TWIGA SPV2 VX17 HRG	01/04/2017	7	164,415.00	0.00			164,415.00	17,766.48	17,766.48		35,532.96		128,882.04	40,000
237	New Holland Tractor AE18 CKD	05/04/2018	7	0.00	0.00	70,530.00		70,530.00	0.00	10071.72		10,071.72		60,458.28	
238	Spearhead TWIGA SPV2 VX19 DHC	01/03/2019	5	0.00	0.00	143,424.00		143,424.00	0.00	2390.40		2,390.40		141,033.60	
	Tractors			914,867.25	0.00	213,954.00	-57,210.00	1,071,611.25	375,228.74	109,872.36	-57,210.00	427,891.10	26,000.00	643,720.15	
317	Spearhead Flail Mower	01/04/2001	5	4,850.00	0.00		-4,850.00	0.00	4,850.00	0.00	-4,850.00	0.00	1,200.00	0.00	
318	Maschio Buffalo Flail Mower	01/08/2018	10	0.00	0.00	6,600.00		6,600.00	0.00	440.00		440.00		6,160.00	
331	Herder Grenadier	01/07/2013	6	68,460.00	0.00			68,460.00	38,349.03	8,073.48		46,422.51		22,037.49	20,000
335	Herder Grenadier	01/04/2016	7	61,000.00	0.00			61,000.00	14,565.60	7,282.80		21,848.40		39,151.60	10,000
	Cutting Machinery			134,310.00	0.00	6,600.00	-4,850.00	136,060.00	57,764.63	15,796.28	-4,850.00	68,710.91	1,200.00	67,349.09	
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	0.00	4,395.00	0.00	-4,395.00	0.00		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	
415	Landreus LZ400 Bucket	01/04/2003	3	3,790.00	0.00		-3,790.00	0.00	3,790.00	0.00	-3,790.00	0.00		0.00	
418	MXLT Mowing Bucket	11/06/2010	7	5,500.00	0.00			5,500.00	5,500.00	0.00		5,500.00		0.00	
419	Lanruus Bucket 4M	16/07/2011	7	6,750.00	0.00		-6,750.00	0.00	6,506.73	243.27	-6,750.00	0.00		0.00	
420	Herder Bucket 4m	17/07/2014	10	6,050.00	0.00			6,050.00	2,268.90	605.04		2,873.94		3,176.06	
421	Herder MRZT 430 Mowing Bucket	01/01/2016	10	6,750.00	0.00			6,750.00	1,518.75	675.00		2,193.75		4,556.25	
422	Herder 2.9m Mowing Bucket	01/02/2017	10	5,500.00	0.00			5,500.00	641.62	549.96		1,191.58		4,308.42	
423	Herder MRZT 620B Mowing Bucket	03/04/2018	10	0.00	0.00	9,900.00		9,900.00	0.00	990.00		990.00		8,910.00	
	Baskets			50,779.96	0.00	9,900.00	-14,935.00	45,744.96	36,665.96	3,063.27	-14,935.00	24,794.23	0.00	20,950.73	
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	0.00	1,700.00	0.00	-1,700.00	0.00	550.00	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	5,750.00	1,500.00		7,250.00		500.00	
617	Marston LS120 Trailer	21/08/2008	10	8,800.00	0.00			8,800.00	7,475.00	762.50		8,237.50		562.50	
618	Pallet Trailer	01/07/2013	10	5,500.00	0.00			5,500.00	2,612.31	549.96		3,162.27		2,337.73	
619	8T Tipping Trailer	30/04/2015	10	5,750.00	0.00			5,750.00	1,443.75	495.00		1,938.75		3,811.25	800
620	Fuel Bowser	23/11/2017	10	5,661.00	0.00			5,661.00	235.90	566.16		802.06		4,858.94	
621	Bateson 1054GP 3m Trailer	01/01/2018	10	2,115.00	0.00			2,115.00	52.89	211.56		264.45		1,850.55	
	Trailers			45,496.00	0.00	0.00	-1,700.00	43,796.00	27,489.85	4,085.18	-1,700.00	29,875.03	550.00	13,920.97	
800	Diesel Driven Pump Unit	01/01/2016	20	33,838.97	0.00			33,838.97	2,681.91	1,191.96		3,873.87		29,965.10	10,000
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	
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	

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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	Residual Value Mobile Plant & Equipment
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	14,330.00	0.00		14,330.00		0.00	
818	McConnel Robocut 40HP Remote Control Mower	01/03/2018	10	34,000.00	0.00			34,000.00	283.33	3,399.96		3,683.29		30,316.71	
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				171,704.37	0.00	0.00	0.00	171,704.37	106,830.64	4,591.92	0.00	111,422.56	0.00	60,281.81	
718	Ford 4x4 Pick up AF07 0GJ	01/12/2008	3	7,500.00	0.00		-7,500.00	0.00	7,000.00	0.00	-7,000.00	0.00	1,166.67	0.00	
724	Ford Ranger AK15 DFU	01/06/2015	3	17,722.99	0.00			17,722.99	7,293.34	3,207.15		10,500.49		7,222.50	
725	Ford Ranger AK14 0DE	29/05/2014	3	18,342.39	0.00			18,342.39	12,842.39	2,750.04		15,592.43		2,749.96	
726	Ford Ranger AK61 YFS	20/04/2018	3	0.00	0.00	8,500.00		8,500.00	0.00	2,833.08		2,833.08		5,666.92	
Vehicles				43,565.38	0.00	8,500.00	-7,500.00	44,565.38	27,135.73	8,790.27	-7,000.00	28,926.00	1,166.67	15,639.38	
Fixed Assets: Mobile Plant and Equipment				£1,657,826.86	£0.00	£238,954.00	-86,195.00	£1,810,585.86	£739,227.57	£178,629.76	-£85,695.00	£832,162.33	£28,916.67	£978,423.53	

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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	Residual Value Mobile Plant & Equipment
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 Faulknors 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	79,719.72	7,971.96		87,691.68		310,908.32	
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		0.00		0.00	
Fixed Assets: Land and Buildings				£1,417,491.21	£0.00	£0.00	-233,748.00	£1,183,743.21	£503,673.52	£7,971.96	£0.00	£511,645.48	£0.00	£672,097.73	

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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	Residual Value Mobile Plant & Equipment
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	40,000.28	5,000.04		45,000.32		4,999.68	
P040	Ingleborough	31/03/2010	10	100.00	0.00			100.00	79.72	9.96		89.68		10.32	
P128	Wolferton	31/03/2010	10	41,000.00	0.00			41,000.00	32,800.28	4,100.04		36,900.32		4,099.68	
P129	North Wootton	31/03/2010	10	24,000.00	0.00			24,000.00	19,200.00	2,400.00		21,600.00		2,400.00	
P132	North Lynn	31/03/2010	10	20,000.00	0.00			20,000.00	16,000.28	2,000.04		18,000.32		1,999.68	
P135	Pierrepoint	31/03/2010	10	298,400.00	0.00			298,400.00	238,720.28	29,840.04		268,560.32		29,839.68	
P136	Middleton Fen	31/03/2010	10	750.00	0.00			750.00	600.00	75.00		675.00		75.00	
P137	Eau Brink	31/03/2010	10	26,500.00	0.00			26,500.00	21,199.72	2,649.96		23,849.68		2,650.32	
P138	Green Bank	31/03/2010	10	73,500.00	0.00			73,500.00	58,800.00	7,350.00		66,150.00		7,350.00	
P145	Islington	31/03/2010	10	247,750.00	0.00			247,750.00	198,199.72	24,774.96		222,974.68		24,775.32	
Pumping Stations (Revalued 2010)				782,000.00	0.00	0.00	0.00	782,000.00	625,600.28	78,200.04	0.00	703,800.32	0.00	78,199.68	
PR02	Islington House	31/03/2010	10	34,006.00	0.00			34,006.00	27,204.52	3,400.56		30,605.08		3,400.92	
PR07	Green Bank Musuem	31/03/2010	10	72,474.00	0.00			72,474.00	57,979.20	7,247.40		65,226.60		7,247.40	
Properties (Revalued 2010)				106,480.00	0.00	0.00	0.00	106,480.00	85,183.72	10,647.96	0.00	95,831.68	0.00	10,648.32	
Fixed Assets: Pumping Stations and Properties				£888,480.00	£0.00	£0.00	0.00	£888,480.00	£710,784.00	£88,848.00	£0.00	£799,632.00	£0.00	£88,848.00	
Shared Consortium Assets (51.6%)				£3,178.50	£651.02	£0.00	£0.00	£3,829.52	£3,829.52	£0.00	£0.00	£3,829.52	£0.00	£0.00	
Fixed Assets				£3,966,976.57	£651.02	£238,954.00	-£319,943.00	£3,886,638.59	£1,957,514.61	£275,449.72	-£85,695.00	£2,147,269.33	£28,916.67	£1,739,369.26	

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BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
1	Balances brought forward		
	General Reserve	2,195,674	2,438,695
	Development Reserve	876,667	1,080,443
	Plant Reserve	2,821,148	2,821,148
	Capital Works Reserve	0	0
	Grants Reserve	99,846	117,958
	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 Liability	-3,360,000	-3,360,000
	Loans and 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 brought forward	4,536,902	14,952,679
2	(+) Rates and Special Levies		
	Drainage Rates	309,686	316,021
	Special Levies issued by the Board	1,880,624	1,918,285
	As per Statement of Accounts	2,190,310	2,234,306
3	(+) All Other Income		
	Grants Applied	48,888	2,634,627
	Rental Income	2,216	365
	Highland Water Contributions	57,709	49,052
	Income from Rechargeable Works	103,348	74,092
	Investment Interest	17,602	35,833
	Development Contributions	293,606	128,589
	Net Surplus on Operating Accounts	0	0
	Public Works Loan taken out	10,000,000	0
	Other Income	105,515	172,510
	Profit/(Loss) on disposal of Fixed Assets	1,311	28,917
	As per Statement of Accounts	10,630,195	3,123,985
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	27,784	319,943
	Less: Accumulated depreciation written out	-18,095	-85,695
		9,689	234,248
	(+) Grants Applied to Grant Received Conversion		
	(-) Grant Applied	-48,888	-2,634,627
	(+) Grants Received	67,000	2,044,000
		18,112	-590,627
	(=) Adjusted Other Income	10,657,996	2,767,606

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
4	(-) Staff Costs		
	Labour Operations Account	542,529	562,466
	Technical Support Staff Costs	109,558	173,793
	Shared Administration Staff Costs	92,913	99,197
		745,000	835,456
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	258,275
	Capital Repayments	0	90,744
	As per Statement of Accounts	0	349,018
6	(-) All Other Expenditure		
	Capital Works	615,937	5,296,869
	Maintenance Works	1,089,274	1,046,775
	Environment Agency Precept	161,243	163,371
	Development Expenditure	35,961	21,688
	Administration Charges	323,155	344,286
	Cost of Rechargeable Works	82,093	67,646
	Net Deficit/(Surplus) on Operating Accounts	66,044	125,722
	Depreciation/(Revaluation) of Pumping Stations	88,849	88,848
	As per Statement of Accounts	2,462,556	7,155,205
	(-) All Other Expenditure (Non Cash)		
	Plant and Equipment	155,068	178,630
	Depreciation/(Revaluation) of Pumping Stations	88,848	88,848
	Depreciation of Kettlewell House (included in admin.exp.)	7,972	7,972
		251,888	275,450
	(-) Staff Costs now reported in Box 4	745,000	835,456
	(+) Capitalised Additions		
	Land and Buildings	0	0
	Plant and Equipment	221,861	238,954
		221,861	238,954
	(=) Adjusted Other Expenditure	1,687,529	6,283,253
7	(=) Balances carried forward		
	General Reserve	2,438,695	365,456
	Development Reserve	1,080,443	1,187,343
	Capital Works Reserve	0	0
	Grants Reserve	117,958	-472,670
	Plant Reserve	2,821,148	2,821,148
	Revaluation Reserve	504,548	415,700
	Pension Reserve	-3,360,000	-3,614,000
	As per Statement of Accounts	3,602,792	702,977
	(-) Fixed Assets, Long Term Liabilities, Loans and Finance Leases		
	Pension Reserve	-3,360,000	-3,614,000
	Loans Outstanding (Current Liabilities)	0	0

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
	Finance Leases Outstanding (Current Liabilities)	0	0
	Long Term Borrowing	-10,000,000	-9,909,256
	Net Book Value of Tangible Fixed Assets	2,010,113	1,739,370
		-11,349,887	-11,783,886
	(=) Adjusted Balances carried forward	14,952,679	12,486,863
8	Total Cash and Short Term Investments		
	Bank Current Account	9,463,622	72,100
	Short Term Investments	5,400,000	12,000,000
	As per Statement of Accounts	14,863,622	12,072,100
9	Total Fixed Assets and Long Term Assets (Net Book Value)		
	Land and Buildings	913,818	672,098
	Plant and Equipment	918,599	978,424
	Pumping Stations and Properties	177,696	88,848
	Shared Consortium Assets	0	0
	As per Statement of Accounts	2,010,113	1,739,369
10	Total Borrowings		
	Loans Due (<= 1 Year)	158,974	93,395
	Loans Due (> 1 Year)	9,841,026	9,815,860
	As per Statement of Accounts	10,000,000	9,909,255

From: 01 April 2018
To: 31 March 2019

Period: 12
Year Ending: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL	ACTUAL
	2017/18	2018/19
	£	£

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2017/18	2018/19
	£	£

7	Balances carried forward (adjusted)	14,952,679	12,486,863
	(-) Deduct: Debtors and Prepayments		
	Stocks and Consumables	7,229	7,712
	Trade Debtors	116,067	105,803
	Work in Progress	0	0
	Drainage Rates and Special Levies Due	28,148	7,635
	Prepayments	0	0
	Prepayment/(Accrual) to WMA	16,822	10,268
	Accrued Investment Income	0	0
	H M Revenue and Customs	46,372	292,064
		214,638	423,483
	(+) Add: Creditors and Payments Received in Advance		
	Trade Creditors	60,370	8,193
	Payments received in advance	211	277
	Accruals	65,000	250
		125,581	8,720
	(=) Box 8	14,863,622	12,072,100
8	(=) Total Cash and Short Term Investments		
	Bank Current Account	9,463,622	72,100
	Short Term Investments	5,400,000	12,000,000
		14,863,622	12,072,100

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

24 MAY 2019

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

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



Final Internal Audit Report

**WATER MANAGEMENT ALLIANCE -
REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL AND GOVERNANCE
PROCESSES**

30th April 2019



Internal Audit Service

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

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

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

Consultation

Draft report issued	18th April 2019
Management agreement received	29th April 2019
Final report issued	30th April 2019

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Executive Summary

Our Assurance Opinion: SUBSTANTIAL								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	3	1	0	9	1	1	12	14

Overall Objective and System Background
<p>The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).</p> <p>The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.</p>

Summary of Key Control Issues
<p>Based upon the work carried out, Substantial Assurance can be given regarding the robustness and effectiveness of the risk management, internal control and governance processes operating within the WMA. However, some control issues were identified which require attention by management:</p> <p>GDPR:</p> <ul style="list-style-type: none"> Benchmarking the WMA Data Protection Policy against a sample of Borough Councils' policies identified some areas, such as risks of non-compliance, staff responsibilities and data breaches, which are not mentioned in WMA's policy. Not all staff have received the online training in GDPR. No separate policy/procedural document has been compiled on data breaches. <p>Fixed Assets:</p> <ul style="list-style-type: none"> Fixed Asset Registers do not include the location of assets or officer responsible. A formal annual physical verification of fixed assets does not take place. The inventory of IT equipment provided to staff for their use when working at home is not up to date. <p>Governance Arrangements:</p> <ul style="list-style-type: none"> Board Members are not required to submit an annual declaration of interests form. Only two thirds of current Board Members have submitted a fully and correctly completed declaration of interests form; 14 Members have not submitted a return and a further 35 have not completed the form fully/correctly. Appointed Members' declaration of interests forms are filed incorrectly on the Broads' website. There is inconsistency in the number of Members on each Board; for example, King's Lynn and South Holland each have 21, whereas Broads has 38 and Norfolk Rivers 29. There is low attendance at Board meetings; typically only two thirds of Members attend each meeting; at Norfolk Rivers, only half attend Board meetings.

Summary of Key Recommendations

The key recommendations arising from the audit are:

GDPR:

- Data Protection Policy should be enhanced to include risk of non-compliance, staff responsibilities, process for dealing with data breaches, breach of the policy by staff or Members, and duties of DPO.
- All relevant staff should receive appropriate training in GDPR and data protection.
- Policy/procedure detailing the investigation and reporting of data breaches should be compiled.

Fixed Assets:

- Each Board's asset register should include location of the asset and officer responsible.
- Annual physical verification of all assets recorded on each Board's asset register should be undertaken.
- Inventory of IT equipment provided to staff for use at home should be updated.

Governance Arrangements:

- Members should be asked to confirm that their current declaration of interests is correct and up to date.
- Members should complete a declaration of interests form for each new term of office.
- Completed declaration of interests forms should be filed under the correct Member on each Board's website.
- Membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, in-line with King's Lynn and South Holland.

Summary of Agreed Recommendations

The CEO of WMA has agreed to undertake the following actions:

- Data Protection Policy will be enhanced to include the points recommended.
- Those staff who have yet to receive external training will receive an appropriate "lower level" of training in data protection and GDPR.
- A policy/procedure detailing the investigation and reporting of data breaches will be compiled.
- Each Board's asset register will include location of the asset and officer responsible.
- An annual physical verification of all assets held at each depot will be undertaken.
- The Inventory of IT equipment will be updated.
- An email will be sent out to all Members asking them to confirm that their current declaration of interests is correct and up to date.
- The website has been updated with all those Declaration of Interests forms received from Members during the last financial year; completed forms are now filed correctly under the appropriate Member on the website.
- The CEO will seek to reduce the Membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each, in-line with King's Lynn and South Holland.

2. Objective & Scope

- 2.1 The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).
- 2.2 The audit involved the following:
- Reviewing the income collection, payroll and year-end procedures in place.
 - Reviewing each Board's Fixed Asset Register to ensure they are complete, accurate and properly maintained, and that periodic verification of assets takes place.
 - Assessing the risk management arrangements in place and the robustness of each Board's Risk Register and their risk policies and procedures.
 - Assessing the robustness of the policies and procedures in place relating to the General Data Protection Regulations (GDPR) and Data Protection Act (DPA) 2018 and ascertaining training provided to staff and Members.
 - Assessing the robustness of the governance arrangements in place, in particular reviewing the Members' declaration of interests process, the process for declaring gifts and hospitality, key governance policies, and assessing the appropriateness of the number of Members to achieve the effective and cost efficient operation of each Board.
 - Reviewing the process for the write-off of debts.
 - Reviewing the process in place for succession planning.
- 2.3 Recommendations arising from the previous audit were followed-up to ensure their implementation by management.
- 2.4 The audit review was undertaken in liaison with the Personal Assistant (CEO), the Finance & Rating Manager and the Rating Officer / Site Warden, and consisted of discussions relating to the risk management, control and governance processes and review of relevant documentation.
- 2.5 Due regard was taken of the guidance 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)" and "Good Governance for IDB Members" published by the Association of Drainage Authorities (ADA) in November 2018.
- 2.6 Following completion of the audit, Internal Audit completed section 4 of the Electronic Annual Governance and Accountability Return for 2018/19.
- 2.7 The review was undertaken during March and April 2019.

3. Background Information

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

4. Our Opinion

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

OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE	
Control Objectives	Assurance Opinion
1. Rates Collection – To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.	Full
2. Payroll – To ensure that salaries and wages have been paid correctly and in a timely manner, with tax and NIC deducted correctly.	Full
3. Year End Procedures – To ensure that the final accounts have been produced using appropriate accounting policies and any adjustments fully explained.	Full
4. Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.	Substantial
5. GDPR/DPA – To ensure that a robust framework is in place demonstrating compliance with GDPR 2016 and DPA 2018.	Substantial
6. Fixed Assets – To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.	Limited
7. Governance Arrangements – To ensure that robust governance arrangements are in place.	Substantial
8. Write-Offs – To ensure that robust processes are in place for the write-off of debts and that write-offs are appropriately authorised.	Full
9. Succession Planning – To ensure that adequate arrangements are in place for succession planning.	Full

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.
- 4.3 The two recommendations arising from the previous report have been actioned:
- A PDF copy of each bank reconciliation is saved into the relevant file at the end of the month;
 - WMA are upgrading to Sage 200c on 26th April 2019.
- 4.4 Appendix B provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.
- 4.5 The Terms of Reference for the audit review are attached as Appendix C.

5. Reporting

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

6. Acknowledgements

- 6.1 Internal Audit would like to express our thanks to the following for their assistance during the course of the audit:

- Sallyanne Jeffrey, Finance & Rating Manager
- Trish Walker, Rating & Finance Officer
- Graham Tinkler, Rating Officer / Site Warden
- Mary Creasy, Personal Assistant (CEO)

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u></p> <p>The Risk Management Policy does not state the frequency of review, who it is to be reviewed by and when it is next due for review. The policy was last reviewed in January 2017 and is generally reviewed by the Board every three years, or earlier if there are any changes advised by the JPAG Practitioners' Guide.</p>	<p>The Risk Management Policy should state how often it should be subject to review, who it is reviewed by (i.e. the Board) and when it is next due for review.</p>	Low	<p>Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
2.	<p><u>Finding</u></p> <p>Each Board's Risk Register only gives the current risk score; they do not give the target risk score i.e. the risk score which the organisation is working towards. By showing both target and current risk scores, it can be seen if any progress has been made in mitigating each risk.</p> <p>It is not clear who the responsible officer is for addressing each risk. The Good Governance Guide for IDB Members (Nov 2018) states, at 10.2.2, that the IDB's Risk Register should assign ownership for each risk.</p> <p>The ADA Risk Management Strategy & Policy template includes a suggested format for a Risk Register, which differs to the format currently used by each Board. The ADA Risk Register includes the following column headings:</p> <ul style="list-style-type: none"> • Strategic objectives • Risks • Key controls – what controls/systems are in place to mitigate these risks? 	<p>Management should consider enhancing the format of each Board's Risk Register so that it includes the following details:</p> <ul style="list-style-type: none"> • Strategic objectives; • Risks – key risks to achieving strategic objectives; • Key controls – those controls/systems currently in place to mitigate each risk; • Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk; • Current risk score; • Gaps in control – where controls are lacking or are ineffective; • Gaps in assurance – where is further evidence of effective control required? 	Low	<p>The CEO stated to Internal Audit that the Risk Registers used to be laid out in the format as recommended, but that in 2017 it was decided to change them to follow the "simpler" format set out in Section 5, Appendix 1 of the JPAG Practitioner's Guide 2017. The Risk Registers do still show the strategic objectives agreed by the five Boards every year and all risks are linked to these objectives.</p> <p>Following guidance received from External Audit, it has been decided to keep the current format of the Risk Registers (following the JPAG best practice guidance). However, the CEO is to</p>	<p>No required action.</p>

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<ul style="list-style-type: none"> Assurances on controls – what evidence shows controls / systems are effective? Risk score Gaps in controls – where are there no controls or ineffective controls? Gaps in assurance – where is further evidence of effective control required? Action plan – what should we do to rectify the situation? Responsible officer / implementation date. 	<ul style="list-style-type: none"> Action Plan – actions/controls required to meet target risk score; Target risk score Officer responsible for implementing required actions; Due date for reaching target risk score; Update on required actions/controls; Current status. 		raise the possibility of amending the current risk register format with JPAG.	

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u></p> <p>From benchmarking the WMA's Data Protection Policy against a sample of Borough Councils' own such policies, there are a number of areas which are not included in the WMA policy:</p> <ul style="list-style-type: none"> Risks to compliance with DPA/GDPR, such as accidental or deliberate breach of data protection, potential sanctions imposed against WMA by the ICO as a result of loss or misuse of data, and potential legal action from data subjects following a breach. Staff responsibilities regarding data protection/GDPR. Duties of the Data Protection Officer. Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included. Breach of policy by a Member or staff – the WMA policy does not state that failure to comply with the policy could amount to misconduct, which could be a disciplinary matter, leading to the dismissal of staff, and serious breaches could result in personal criminal liability. Breach of the policy by a Member would be a potential breach of the Members' Code of Conduct. A data protection breach could lead to individual officers or Members being prosecuted under GDPR, not just WMA. 	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> Risks of non-compliance; Staff responsibilities relating to Data Protection and GDPR; Process for dealing with data breaches; Breach of policy by staff or Member; Duties of DPO. 	Low	Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.	Phil Camamile, CEO WMA. 31 st December 2019

Findings, Recommendations and Action Plan

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

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

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u></p> <p>The JPAG Practitioners' Guide (March 2018) at point 5.57 lists the key information which is needed in an asset register. This recommends that an asset register should include the location of the asset and the responsible officer (the guidance states that it may be appropriate to assign responsibility for each asset to members of staff).</p> <p>It is noted that the Boards' asset registers do not include location or responsibility. However, assets listed in the Fixed Asset Register are either located at each Board's depot or working in/alongside the infrastructure within the drainage district.</p>	In accordance with the JPAG guidance, each Board's asset register should include location of the asset and the officer responsible for each asset.	Low	Agreed, although each Board's Financial Regulations clearly state who is responsible for its tangible fixed assets (Section R: Security).	Phil Camamile, CEO WMA. 30 th September 2019
7.	<p><u>Finding</u></p> <p>There is a lack of evidence of an annual physical verification of assets, listed on each Board's asset register, taking place. Point J.4 of the Financial Regulations states that at least once a year, the Finance Officer will confirm the accuracy of the fixed asset register by carrying out a physical inspection of the Board's assets. Some managers do check their assets periodically; however, this is not evidenced. Monthly financial reports, which include the Board's asset register, are sent to each manager; therefore, managers should be aware of the assets they are responsible for.</p>	In accordance with the Financial Regulations, an annual physical verification of all assets recorded on each Board's Fixed Asset Register should be undertaken so as to confirm the accuracy of the register.	Medium	Agreed. A process of undertaking annual checks of assets held at each depot will be introduced. This will include the verifying of asset IDs and taking photographs of assets, evidencing the checking process.	Phil Camamile, CEO WMA. 30 th September 2019

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
8.	<u>Finding</u> WMA maintain an inventory of IT equipment held by staff; however, there is a lack of assurance that the inventory is up to date. The Data Manager is currently undertaking an audit of IT equipment such as laptops, phones and printers provided to staff for use in their work, which they may have at home. An email was sent to relevant staff asking them to confirm details of any such items held by them; to date, only a few have replied back. It should be noted that this only applies to the three WMA Eastern Boards where most staff work from home; it does not apply to the other three Boards.	The inventory of IT equipment held by staff for their use at home should be updated. This should be referenced when staff leave the organisation to ensure that all such equipment is returned.	Low	Agreed.	Phil Camamile, CEO WMA. 30 th September 2019.

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
9.	<p><u>Finding</u> Board Members are not required to make an annual declaration of interests; a new form is required for each new term of office i.e. every three years. However, it has been made clear to Members that the requirement for ensuring their details are correct rests with them; this is included in the Members' Code of Conduct (section 13) and on the first page of the Declarations of Interest Form (item 1).</p>	In the absence of Members submitting an annual declaration of interests form, an email should be sent to each Member each year asking them to confirm their current declaration as being correct and up to date. Members should be given 28 days to respond; if no response is forthcoming, the assumption can be made that there is no change. However, it should be made clear to Members that the requirement for ensuring that their details are correct rests with them.	Low	Agreed; an email will be sent to all Board Members every year.	Phil Camamile, CEO WMA. 31 st December 2019
10.	<p><u>Finding</u> A review was undertaken of the declaration of interest's forms filed by Members on each Board's website. This identified that of the 142 current members across the 6 Boards, only 93 members (65%) had submitted a fully and correctly completed declaration of interests form; 14 members had not filed a return and 35 had not completed the form correctly/fully. At the top of the form it clearly states that where a question does not apply then the member should put "NONE" and that they should not leave any boxes blank. One member had only signed and dated the form, leaving all of the questions blank; another had answered just one question, leaving the rest blank. Several members had left some questions blank, while others had crossed through a question rather than writing "NONE". All forms had been signed.</p>	All Members should complete a declaration of interests form for each new term of office i.e. every three years.	Low	Agreed. Members are always asked to submit a declaration of interest form and most do. Due to a lack of resources, the website is not always kept up to date. The CEO has been through all of the Dols received during the last financial year and has updated the website.	Phil Camamile, CEO WMA. Completed

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>Members are required to complete a declaration of interest form every 3 years i.e. at each new term of office. However, several forms were identified dating longer than that, typically from 2015, although one appeared to date from 2011, and another from 2013.</p> <p>It should be noted that Members are also required by law to declare an interest in any of the business being transacted at each Board meeting (this is a standard agenda item); such declarations are regularly made and always minuted.</p>				
11.	<p><u>Finding</u></p> <p>A total of eight declarations of interest (DoI) forms had been filed under the wrong member on the Broads website relating to Appointed Members; the forms had been filed out of sequence, with each member's form filed under the name of the member listed below them. In addition, for one appointed member who had not filed a return, their entry contained a copy of a form relating to someone else who is not shown on the current list of members.</p>	<p>Completed declaration of interests forms should be filed under the correct Member on each Board's website.</p> <p>Management should consider removing the DoI forms from the website so as to prevent similar errors happening in the future. The CEO informed Internal Audit that no other IDB publishes its Members' Dols on their website.</p>	Low	<p>Agreed. The CEO has been through the Dols of elected and appointed members for all Boards to ensure that they are current and correct, and has uploaded them onto the website. These were checked by Internal Audit (on 29/04/19) and no errors were found.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
12.	<p><u>Finding</u></p> <p>The Employees' Code of Conduct states that any gift or hospitality valued at more than £25 must be declared in the Register of Gifts & Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the limit at £30.</p>	<p>The same de minimus limit, above which a gift or hospitality must be declared, should be stated in the Employees' and Members' Codes of Conduct and in the Register of Members' Interests Form.</p>	Low	<p>Agreed. The correct de-minimus figure is £30; this figure was changed by all of the Boards a few years ago and the revised Members Code of Conduct does not appear to have been uploaded to the WMA website.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>

Findings, Recommendations and Action Plan

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

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

Findings, Recommendations and Action Plan

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

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
14.	<p><u>Finding</u></p> <p>There are wide differences in the number of Members each Board has. For example, King's Lynn and South Holland both have 21 Members, whereas Broads has 38 and Norfolk Rivers 29. Attendance at Board meetings is low; typically, only two thirds of Members attend each meeting; at Norfolk Rivers, only half of Members attend Board meetings.</p> <p>ADA's Good Governance Guide (November 2018) states that Defra suggest that IDBs should have 21 Members; it states that "larger IDBs may wish to consider reconstituting to a smaller size, to see fewer vacant seats, more contested elections, and better attendance at meetings".</p>	The membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, as they are geographically much smaller than both King's Lynn and South Holland.	High	Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.	Phil Camamile, CEO WMA. 30 th December 2019.

Assurance Opinion and Recommendation Priority Definitions

Assurance Opinion

Definition

Full Assurance

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

Substantial Assurance

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

Limited Assurance

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

No Assurance

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

Recommendation Priority

Definition

Low

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

Medium

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

High

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

Internal Audit Service

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



WATER MANAGEMENT ALLIANCE

**REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL & GOVERNANCE
PROCESSES**

**INTERNAL AUDIT
TERMS OF REFERENCE
2018-19**

1. INTRODUCTION

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2018-19.
- 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) Internal Drainage Board
 - East Suffolk Internal Drainage Board
 - King's Lynn Internal Drainage Board
 - Norfolk Rivers Internal Drainage Board
 - South Holland Internal Drainage Board
 - Pavensey & 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 2018-19, the auditor will consider the following internal control objectives (as stated on the return):
 - A Accounting Records
To ensure that appropriate accounting records have been properly kept throughout the financial year.
 - B Financial Regulations and Standing Orders
To ensure that the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

- C Risk Management
To ensure that the authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- E. Income
To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.
- G Payroll
To ensure that salaries to employees and allowances to Members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.
- H Asset Management
To ensure that asset registers are complete, accurate and properly maintained, and that robust security of assets is in place.
- J Year End Procedures
To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.

2.3 In addition to the above, the audit will cover the following:

- GDPR – robustness of the policy and procedural documents, and adequacy of training provided to staff and members.
- Board Members' declarations of interest – review of the process for members declaring interests.
- Write-offs – review of the process for the write-off of debts.
- Succession Planning – review of the succession planning process.

2.4 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.

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

3. TASKS

3.1 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.

- 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 2018-19.

4. WORK PLAN

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

4.2 The audit has been allocated five 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 2017-18.	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. 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 2019 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 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	13 February 2019

Please Note

The Employer participates in the Fund's Core Investment Strategy, which represented approximately 89% of the Fund's total assets as at 31 March 2019. The investment returns and the split of plan assets shown in this schedule are for this investment strategy only.



Robert Bilton FFA
For and on behalf of Hymans Robertson LLP
9 April 2019

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 2018 to 31 March 2019	£403,000

LGPS early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2018 to 31 March 2019	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 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
Total Returns from 1 April 2018 to 31 March 2019	7.2%

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

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2019.

Period Ended	31 Mar 2019	31 Mar 2018
Equities	50%	55%
Bonds	35%	31%
Property	11%	12%
Cash	4%	2%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	2	3
Total	2	3

Teacher Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2019 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 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.5%	2.4%
Salary Increase Rate	2.8%	2.7%
Discount Rate	2.4%	2.6%

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 2018	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 2019

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

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	5,559		5,559
Present value of funded liabilities		8,902	(8,902)
Present value of unfunded liabilities		17	(17)
Opening Position as at 31 March 2018	5,559	8,919	(3,360)
Service cost			
Current service cost*		156	(156)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	156	(156)
Net interest			
Interest income on plan assets	142		142
Interest cost on defined benefit obligation		230	(230)
Impact of asset ceiling on net interest	-	-	-
Total net interest	142	230	(88)
Total defined benefit cost recognised in Profit or (Loss)	142	386	(244)
Cashflows			
Plan participants' contributions	27	27	-
Employer contributions	154		154
Contributions in respect of unfunded benefits	3		3
Benefits paid	(331)	(331)	-
Unfunded benefits paid	(3)	(3)	-
Effect of business combinations and disposals	-	-	-
Expected closing position	5,551	8,998	(3,447)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		416	(416)
Other experience		3	(3)
Return on assets excluding amounts included in net interest	252		252
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	252	419	(167)
Fair value of plan assets	5,803		5,803
Present value of funded liabilities		9,399	(9,399)
Present value of unfunded liabilities**		18	(18)
Closing position as at 31 March 2019	5,803	9,417	(3,614)

Please note the Employer's fair value of plan assets is approximately 0.1% of the Fund's total.

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

** This liability comprises of approximately £18,000 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions. For unfunded liabilities as at 31 March 2019, 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 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	3,272	34.8%	22.7
Deferred members	841	8.9%	19.8
Pensioner members	5,286	56.2%	11.4
Total	9,399	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 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 liabilities		8,943	(8,943)
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 participant's 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 0.4% 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 2020

Analysis of projected amount to be charged to operating profit for the period to 31 March 2020

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		172	(172)	(42.8%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	172	(172)	(42.8%)
Interest income on plan assets	137		137	34.0%
Interest cost on defined benefit obligation		224	(224)	(55.6%)
Total Net Interest Cost	137	224	(87)	(21.6%)
Total Included in Profit and Loss	137	396	(259)	(64.4%)

* 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 £403,000.

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 2020 will be approximately £91,000.

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 2020 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	8%	749
0.5% increase in the Salary Increase Rate	1%	96
0.5% increase in the Pension Increase Rate (CPI)	7%	641

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

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

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

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

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

FRS102 as at 31 March 2019 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 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	13 February 2019

Please Note

The Employer participates in the Fund's Core Investment Strategy, which represented approximately 89% of the Fund's total assets as at 31 March 2019. The investment returns and the split of plan assets shown in this schedule are for this investment strategy only.



Robert Bilton FFA
For and on behalf of Hymans Robertson LLP
9 April 2019

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 2018 to 31 March 2019	£1,213,000

LGPS early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2018 to 31 March 2019	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 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
Total Returns from 1 April 2018 to 31 March 2019	7.2%

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

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2019.

Period Ended	31 Mar 2019	31 Mar 2018
Equities	50%	55%
Bonds	35%	31%
Property	11%	12%
Cash	4%	2%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2019 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 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.4%	2.3%
Salary Increase Rate	2.7%	2.6%
Discount Rate	2.5%	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 2018	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 2019

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

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2018	2,643	4,551	(1,908)
Service cost			
Current service cost*		442	(442)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	442	(442)
Net interest			
Interest income on plan assets	76		76
Interest cost on defined benefit obligation		130	(130)
Impact of asset ceiling on net interest	-	-	-
Total net interest	76	130	(54)
Total defined benefit cost recognised in Profit or (Loss)	76	572	(496)
Cashflows			
Plan participants' contributions	102	102	-
Employer contributions	267		267
Contributions in respect of unfunded benefits	-		-
Benefits paid	(27)	(27)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	3,061	5,198	(2,137)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		418	(418)
Other experience		-	-
Return on assets excluding amounts included in net interest	126		126
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	126	418	(292)
Fair value of plan assets	3,187		3,187
Present value of funded liabilities		5,616	(5,616)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2019	3,187	5,616	(2,429)

Please note the Employer's fair value of plan assets is approximately 0.1% of the Fund's total.

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

** For unfunded liabilities as at 31 March 2019, 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 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	4,503	80.2%	26.7
Deferred members	626	11.1%	22.3
Pensioner members	487	8.7%	12.9
Total	5,616	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 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 liabilities		4,139	(4,139)
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 participant's 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 0.4% 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 2020

Analysis of projected amount to be charged to operating profit for the period to 31 March 2020

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		493	(493)	(40.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	493	(493)	(40.6%)
Interest income on plan assets	84		84	6.9%
Interest cost on defined benefit obligation		147	(147)	(12.1%)
Total Net Interest Cost	84	147	(63)	(5.2%)
Total Included in Profit and Loss	84	640	(556)	(45.8%)

* 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 £1,213,000.

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 2020 will be approximately £273,000.

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 2020 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	14%	782
0.5% increase in the Salary Increase Rate	3%	176
0.5% increase in the Pension Increase Rate (CPI)	11%	590

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

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

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

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

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 2019

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

No later than 30 September 2019 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 £.

KINGS LYNN	Internal Drainage Board
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Section A – Financial information

Preliminary information on special levies issued by the Board for 2019- 20

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 2019-20 (forecast)	
Name of local authority	2019-20 forecast £
1. BOROUGH COUNCIL OF KINGS LYNN AND WEST NORFOLK	1,851,019
2. FENLAND DISTRICT COUNCIL	85,665
3. SOUTH HOLLAND DISTRICT COUNCIL	23,745
4.	
5.	
6.	
7.	
8.	
Total	1,960,429

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2019

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 2019 £
INCOME		
1. Drainage Rates		316,022
2. Special Levies		1,918,285
3. Higher Land Water Contributions from the Environment Agency		49,052
4. Contributions received from developers/other beneficiaries		128,589
5. Government Grants (includes capital grants from EA and levy contributions)		2,634,627
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		74,092
9. Interest and Investment Income		35,834
10. Rents and Acknowledgements		365
11. Other Income		172,511
Total income		5,329,377
EXPENDITURE		
12. New Works and Improvement Works		5,296,869
13. Total precept to the Environment Agency		163,371
14. Watercourse maintenance		759,861
15. Pumping Stations, Sluices and Water level control structures		279,064
16. Administration		344,286
17. PSCAs		0
18. Rechargeable Works		67,647
19. Finance Charges		258,275
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		7,850
22. Other Expenditure		147,410
Total expenditure		7,324,633

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		28,917
Net Operating Surplus/(Deficit) for the year		(1,966,339)
24. Developers Funds income not applied in year		1,187,343
25. Grant income not applied in year		961,330

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)?.....

12/07/2019

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 87.9ha

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?

0

Access to environmental expertise

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

- | | |
|--|-------------------------------------|
| Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority) | <input type="checkbox"/> |
| Co-opted members | <input type="checkbox"/> |
| Directly employed staff | <input checked="" type="checkbox"/> |
| Contracted persons or consultants | <input checked="" type="checkbox"/> |
| Environmental Partners/NGOs | <input checked="" type="checkbox"/> |
| Other (please describe) | <input type="checkbox"/> |

Asset Management

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

- | | |
|--|-------------------------------------|
| ADIS | <input type="checkbox"/> |
| Paper Records | <input type="checkbox"/> |
| Other Electronic System: Bespoke Microsoft Access Database and GIS | <input checked="" type="checkbox"/> |

Has your Board continued to undertake visual inspections and update asset databases on an annual basis?

Yes ☒ No ☐

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

598km

How many pumping stations does the Board operate?

15

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

26.335 cumecs

Health and Safety

- | | | |
|--|---|--|
| Does the Board have a current Health and Safety policy in place? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| Does the Board have a responsible officer for Health and Safety? | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> |
| Have there been any reportable incidents in the past year? | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> |
- If so, please summarise in the box below:

Guidance and Best Practice

Has your IDB adopted a formal Scheme of Delegation?

Yes ☒

No ☐

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

Governance

☒

Finance

☒

Environment

☒

Health, safety and welfare

☒

Communications and engagement

☒

Other (please describe)

☐

Is your Board's website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPS, etc)

Yes ☒

No ☐

Has your IDB adopted computerised accounting and rating systems?

Yes ☒

No ☐

Has your board published all minutes of meetings on the website?.....

Yes ☒

No ☐

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement?

Yes ☒

No ☐

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied?

Yes ☒

No ☐

Has your Board adopted the following governance documents?

Standing Orders

Yes ☒

No ☐

Have the Standing Orders been approved by Ministers

Yes ☒

No ☐

Byelaws

Yes ☒

No ☐

If you have Byelaws, have you adopted the latest model byelaws published in 2012.....

Yes ☒

No ☐

Have the Byelaws been approved by Ministers.....

Yes ☒

No ☐

Code of Conduct for Board Members.....

Yes ☒

No ☐

Financial Regulations.....Yes ☒ No ☐

Register of Member's Interests.....Yes ☒ No ☐

Anti-fraud and corruption policy..... Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	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.	8

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

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

Complaints procedure

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

Number of complaints received in the financial year?	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	<input checked="" type="checkbox"/>
Newsletters	<input checked="" type="checkbox"/>
Web site	<input checked="" type="checkbox"/>
Meetings	<input checked="" type="checkbox"/>
Shows/events (including open days/inspections)	<input checked="" type="checkbox"/>
Consultations	<input checked="" type="checkbox"/>
Notices	<input type="checkbox"/>

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

0.003%

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

KINGS LYNN ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

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

Signature

P. Camamile

Date

23/09/2019

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2019

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Askew J R	6	3	50	john@jraskew.com
Banham K	6	4	67	keith.banham@sandringhamestate.co.uk
Keene S (Ms)	6	2	33	wmf@farmline.com
Markillie R S	6	3	50	Robert@markilliefarms.co.uk
Markillie S A R	6	5	83	shf@strawberryhall.co.uk
Matkin T **	6	6	100	timmatkin@lugdenhill.co.uk
Padwick N (wef Nov 18)	3	3	100	nick@kenhillestate.co.uk
Riddington M	6	5	83	mark@fwdeptford.co.uk
Symington J	6	4	67	jls@farming.co.uk
Whitehead A	6	4	67	awhitehead@velcourt.co.uk
APPOINTED MEMBERS				
KL & WNBC				
Ayres B	6	5	83	cllr.barry.ayres@west-norfolk.gov.uk
Baron M Chenery of Horsbrugh	6	5	83	michael.chenery@norfolk.gov.uk
Crofts C	6	5	83	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	4	67	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
Smith T (wef Jan 2019)	2	1	50	cllr.thomas.smith@west-norfolk.gov.uk
Whitby D	6	6	100	cllr.david.whitby@west-norfolk.gov.uk
Young S (Mrs)	6	5	83	cllr.sheila.young@west-norfolk.gov.uk
Fenland DC				
Oliver D	6	0	0	doliver@fenland.gov.uk

* Chairman ** Vice-Chairman

Elected Average Attendance 68%

Appointed Average Attendance 72%



Gifts and Hospitality Register for 2018/19

[illegible]