

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2024**

Pierpoint House  
28 Horsleys Fields  
Kings Lynn  
Norfolk  
PE30 5DD

## **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 provisions of FRS102 Section 1A Small Entities 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 in March 2024. 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:

**NOTE ACCOUNTING POLICIES**

Motor Vehicles and Equipment: 3 years  
Excavators and Tractors: 5-7 years  
Specialist Plant and Equipment: ≤ 10 years  
Land: not depreciated  
Buildings: 20 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 salary 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 23.5% on employees pensionable pay into the pension fund during 2023/24.
- (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: 'IAS19 as at 31 March 2024 - Results Schedule'.
- (iv) The Board also has a share of the pension liability attributed to the Water Management Alliance that has been calculated by the fund actuary as at 31 March 2024.

**7 TAXATION**

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

**8 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS**

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

**9 INCOME RECOGNITION**

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

NOTE	ACCOUNTING POLICIES
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**10 FINANCE LEASES**

The Board has not taken on any Finance Leases during the accounting period.

**11 RESERVES**

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

[https://www.wlma.org.uk/uploads/WMA\\_Capital\\_Financing\\_and\\_Reserves\\_Policy\\_September\\_2022.pdf](https://www.wlma.org.uk/uploads/WMA_Capital_Financing_and_Reserves_Policy_September_2022.pdf)

This policy is reviewed by the Board every 5 years.

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

**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

Notes	Income and Expenditure Account	Y-T-D Budget £	Y-T-D Actual £	Y-T-D Variance £	Annual Budget £	Projected Out-Turn £	Projected Variance £
<b><u>Income:</u></b>							
	Occupiers Drainage Rates	496,267	496,267	0	496,267	496,267	0
1	Special Levies issued by the Board	2,294,660	2,294,660	0	2,294,660	2,294,660	0
	Grants Applied	500,000	176,596	-323,404	500,000	176,596	-323,404
	Rental Income	7,735	2,114	-5,621	7,735	2,114	-5,621
2	Highland Water Contributions	84,412	96,150	11,738	84,412	96,150	11,738
	Income from Rechargeable Works	3,000	235,748	232,748	3,000	235,748	232,748
	Investment Interest	112,954	414,248	301,294	112,954	414,248	301,294
	Development Contributions	0	221,867	221,867	0	221,867	221,867
4	Other Income	484,416	448,469	-35,947	484,416	448,469	-35,947
	<b>Total Income</b>	<b>£3,983,444</b>	<b>£4,386,120</b>	<b>£402,675</b>	<b>£3,983,444</b>	<b>£4,386,120</b>	<b>£402,675</b>
<b><u>Less Expenditure:</u></b>							
5	Capital Works	934,795	1,066,447	-131,652	934,795	1,066,447	-131,652
6	Environment Agency Precept	182,776	182,195	581	182,776	182,195	581
7	Maintenance Works	2,173,330	2,584,068	-410,738	2,173,330	2,584,068	-410,738
	Interest Payments	275,296	275,296	0	275,296	275,296	0
8	Administration Charges	475,630	380,065	95,565	475,630	380,065	95,565
	Cost of Rechargeable Works	0	198,026	-198,026	0	198,026	-198,026
3	Net Deficit/(Surplus) on Operating Accounts	0	125,870	-125,870	0	125,870	-125,870
	<b>Total Expenditure</b>	<b>£4,041,827</b>	<b>£4,811,967</b>	<b>-£770,140</b>	<b>£4,041,827</b>	<b>£4,811,967</b>	<b>-£770,140</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£34,030	£34,030	£0	£34,030	£34,030
9	<b>Net Surplus/(Deficit)</b>	<b>-£58,383</b>	<b>-£391,817</b>	<b>-£333,434</b>	<b>-£58,383</b>	<b>-£391,817</b>	<b>-£333,434</b>

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

Notes	Balance Sheet as at 31-3-2024	Opening Balance £	Movement This Year £	Closing Balance £
10	<b>Fixed Assets:</b>			
	Land and Buildings	640,210	-7,972	632,238
	Plant and Equipment	1,008,405	184,983	1,193,388
	Pumping Stations	2,972,185	3,276,615	6,248,800
		<b>4,620,800</b>	<b>3,453,626</b>	<b>8,074,426</b>
	<b>Current Assets:</b>			
11	Bank Account	66,159	-55,508	10,651
	Stock	9,596	-5,684	3,911
12	Trade Debtors	7,999	-7,069	930
13	Work in Progress	3,408,013	-3,408,013	0
14	Term Deposits	7,500,000	-750,000	6,750,000
15,16	Drainage Rates and Special Levies Due	282	-4	278
17	Prepayments	0	0	0
	Prepayments to WMA	8,879	-6,124	2,755
	Accrued Interest	0	0	0
	VAT Due	82,801	80,242	163,043
18	Grants Due	0	0	0
		<b>11,083,729</b>	<b>-4,152,161</b>	<b>6,931,568</b>
	<b>Less Current Liabilities:</b>			
	Trade Creditors	81,622	58,390	140,012
	Accruals	90,085	-20,946	69,139
	Payroll Controls	0	0	0
	Retentions Held	0	0	0
	Payments Received in Advance	66,866	-62,770	4,095
	Loans due in less than one year	104,795	3,061	107,856
		<b>343,368</b>	<b>-22,265</b>	<b>321,103</b>
	<b>Net Current Assets</b>	<b>10,740,361</b>	<b>-4,129,895</b>	<b>6,610,465</b>
	<b>Less Long Term Liabilities:</b>			
26	Pension Liability/(Asset)	935,000	-283,000	652,000
	Loans due in more than one year	9,414,190	-107,856	9,306,334
		<b>10,349,190</b>	<b>-390,856</b>	<b>9,958,334</b>
	<b>Net Assets</b>	<b>£5,011,970</b>	<b>-£285,413</b>	<b>£4,726,557</b>
19	<b>Reserves:</b>			
	<b>Earmarked</b>			
20	General Reserve	1,189,664	-513,684	675,980
21	Development Reserve	1,282,710	221,867	1,504,577
22	Capital Works Reserve	100,000	-100,000	0
23	Plant Reserve	2,821,148	0	2,821,148
25	West Norfolk Inter Agency Flood Water Mgmt Reserve	50,000	0	50,000
18	Grants Reserve	176,596	-176,596	0
		<b>5,620,118</b>	<b>-568,413</b>	<b>5,051,705</b>
	<b>Non-Distributable</b>			
24	Revaluation Reserve	326,852	0	326,852
26	Pension Reserve	-935,000	283,000	-652,000
		<b>-608,148</b>	<b>283,000</b>	<b>-325,148</b>
	<b>Total Reserves</b>	<b>£5,011,970</b>	<b>-£285,413</b>	<b>£4,726,557</b>

**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

**Note Notes to the Accounts**

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

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Borough of King's Lynn & West Norfolk	2,164,799	2,164,799
Fenland District Council	102,232	102,232
South Holland District Council	27,629	27,629
	<b>2,294,660</b>	<b>2,294,660</b>

- 2 The Highland Water Claim for 2023/24 is due to be paid by the Environment Agency (EA) to the Board each 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:

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Labour Operations Account	0	42,471
Mobile Plant Operations Account	0	83,399
	<b>0</b>	<b>125,870</b>

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.

Other Income for this year is made up as follows:

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Shared Income from WMA	484,416	446,119
Commuted Maintenance/SWDC	0	221,867
Easement	0	0
Summons Costs	0	1,350
East Wash Coastal Management CIC Administration Fee	0	1,000
Sundry Income	0	0
	<b>484,416</b>	<b>670,336</b>

- 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 Project Delivery Manager, 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 2023/24 is slightly less than we originally estimated. It is payable in two halves on 31 May 2023 and 30 November 2023.

- 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:

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Labour Charges	545,924	616,563
Plant Charges	462,259	327,021
Materials	13,470	12,313
Contractors	33,489	79,495
Electricity	327,595	806,813
Pumping Station Insurances	53,200	52,707
Telemetry	20,500	24,803
Heating Fuel	5,000	6,932
Pumping Station Depreciation	136,400	131,398
<b>Direct Works</b>	<b>1,597,837</b>	<b>2,058,044</b>
Technical Support Staff Costs	483,294	470,674
Other Technical Support Costs	56,199	47,350
Biodiversity Action Plan Costs	11,000	8,000
Contingency	25,000	0
<b>Maintenance Works</b>	<b>2,173,330</b>	<b>2,584,068</b>

**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

**Note Notes to the Accounts**

- 8(i) 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:

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Administration Staff Costs	127,142	109,846
Other Administration Costs	247,517	239,831
Sundry Expenses	0	742
Management of Rental Contracts	0	850
Drainage Rates AV Increases/(Decreases)	90,000	16,004
Kettlewell House Depreciation	7,972	7,972
Sundry Debtors written off	0	0
Settlement Discount	3,000	4,820
	<b>475,630</b>	<b>380,065</b>

8(ii). **Consortium Charges**

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
<u>Expenses</u>		
Technical Support Staff (note 7)	483,294	470,674
Other Technical Support (note 7)	56,199	47,350
Administration Staff Costs (note 8i)	127,142	109,846
Other Administration Costs (Note 8i)	247,517	239,831
Shared Income from the WMA (note 4)	-484,416	-446,119
<b>Net Consortium Charge</b>	<b>429,734</b>	<b>421,582</b>

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

	<b>Budget</b>
PWLB	0
General Reserve	-58,383
	<b>-58,383</b>

- 10 The movement in Fixed Assets is detailed in the Fixed Assets Register for 2023/24, which can be made available to members on request.

	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Pumping Stations</b>	<b>Total</b>
<b>Cost</b>				
Opening Balance b/fwd	1,183,743	1,962,631	4,009,379	7,155,754
(+) Additions	0	536,000	3,408,013	3,944,013
(-) Disposals	0	-317,357	0	-317,357
Closing Balance c/fwd	<b>1,183,743</b>	<b>2,181,274</b>	<b>7,417,392</b>	<b>10,782,410</b>
<b>Depreciation</b>				
Opening Balance b/fwd	543,533	954,227	1,037,194	2,534,954
(+) Depreciation Charge for year	7,972	285,047	131,398	424,417
(-) Accumulated depreciation written out on disposal	0	-251,387	0	-251,387
Closing Balance c/fwd	<b>551,505</b>	<b>987,886</b>	<b>1,168,592</b>	<b>2,707,984</b>
Net Book Value as at 31-3-2023	<b>640,210</b>	<b>1,008,405</b>	<b>2,972,185</b>	<b>4,620,800</b>
Net Book Value as at 31-3-2024	<b>632,238</b>	<b>1,193,388</b>	<b>6,248,800</b>	<b>8,074,426</b>



**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

**Note Notes to the Accounts**

- 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:

	<b>2022/23</b>	<b>2023/24</b>
Opening Balance as at 1-4-2023 b/fwd	1,511,908	66,159
(+) Receipts	6,176,106	5,595,800
(-) Payments	-7,621,854	-5,651,309
(=) Closing Balance as at 31-3-2024 c/fwd	<b>66,159</b>	<b>10,651</b>

Balance on Statement as at 31-3-2024	87,512	7,377
Less: Unpresented Payments	-22,421	0
Add: Unpresented Receipts	1,069	3,274
Closing Balance as at 31-3-2024 c/fwd	<b>66,159</b>	<b>10,651</b>

- 12 Aged Debtor profile is currently as follows:

<b>Debt period</b>	<b>Amount</b>	<b>Number of Debtors</b>
<=30 days	930	1
>30 days and <=60 days	0	0
>60 days and <=90 days (HWC - will be paid imminently)	0	0
>90 days	0	0
	<b>930</b>	<b>1</b>

<b>&gt;90 days</b>	<b>Amount</b>	<b>Inv. Date</b>	<b>Originator</b>
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- 13 Work In Progress (WIP) is currently made up of the following jobs, which will be capitalised when complete.

	<b>Estimated</b>	
<b>Customer</b>	<b>Amount</b>	<b>Completion Date Budget Holder</b>
	<b>0</b>	

- 14 Term Deposits are currently as follows:

<b>Financial Institution</b>	<b>Capital</b>	<b>Investment Date</b>	<b>Maturity Date</b>	<b>Interest Rate</b>
Principality Building Society	500,000	05/01/2024	05/04/2024	5.14%
Cambridge Building Society	500,000	08/11/2023	08/04/2024	5.40%
Vernon Building Society	500,000	09/11/2023	09/04/2024	5.25%
Vernon Building Society	250,000	11/01/2024	13/05/2024	5.05%
Melton Mowbray Building Society	1,000,000	19/05/2023	17/05/2024	5.00%
Saffron Building Society	500,000	19/12/2023	20/05/2024	5.22%
Newcastle Building Society	500,000	05/02/2024	05/06/2024	5.22%
National Counties Building Society	500,000	11/01/2024	11/06/2024	5.06%
Saffron Building Society	500,000	19/06/2023	19/06/2024	5.28%
National Counties Building Society	500,000	28/11/2023	28/06/2024	5.28%
Principality Building Society	500,000	05/01/2024	05/07/2024	5.05%
Newcastle Building Society	500,000	13/02/2024	15/07/2024	5.22%
Furness Building Society	500,000	18/03/2024	18/09/2024	5.25%
	<b>6,750,000</b>			

**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

**Note Notes to the Accounts**

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 157 Ratepayers that have not paid their Drainage Rates for 2023/24, as compared to 78 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	<b>2022/23</b>	<b>2023/24</b>
Arrears b/fwd	1,106	282
Drainage Rates for the year	388,061	497,764
Special Levies for the year	2,162,259	2,294,660
Payments Received	-2,573,183	-2,792,235
Settlement Discount	-4,078	-4,820
Returned/(Represented) amounts	607	0
Value /(Decreases)	-7,556	-7,615
Value Increases	4,465	4,857
New Assessments	3,091	2,745
Irrecoverables and write offs	-9,919	-17,764
The East Coastal Management CIC	20,624	20,568
Summons collection costs	1,050	1,800
Special Levy Adjustment	0	0
Drainage Rate Adjustment	30	-235
Paid Refunds	13,726	272
Rates tidy up after year end	0	0
Arrears c/fwd	<b>282</b>	<b>278</b>

17 There are no prepayments.

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

	<b>2022/23</b>	<b>2023/24</b>
SCH48: Pierrepont Pumping Station	176,596	0
SCH49: Magdalen Fen Strategy	0	0
	<b>176,596</b>	<b>0</b>
Grants Reserve b/fwd at 31.03.2023		176,596
Add: Grants Received		0
Less: Grants Due		0
Less: Grants Applied		-176,596
<b>Grant Reserve c/fwd at 31.03.2024</b>		<b>0</b>

19 The Reserves are managed in accordance with the Balances and Earmarked Reserves Policy, as approved by the Board on 15 January 2021. This policy is available for viewing on the Board's website.

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

	<b>2022/23</b>	<b>2023/24</b>
Opening Balance, as at 1 April b/fwd	1,675,986	1,189,664
Net Surplus/(Deficit) for the year	-386,322	-391,817
Net transfer (to)/from Development Reserve	0	-221,867
Net transfer (to)/from Capital Works Reserve	-100,000	100,000
Net transfer (to)/from Plant Reserve	0	0
Revaluation Reserve adjustment	0	0
Closing Balance c/fwd	<b>1,189,664</b>	<b>675,980</b>

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**Note Notes to the Accounts**

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

	<b>2022/23</b>	<b>2023/24</b>
Opening Balance, as at 1 April b/fwd	1,282,710	1,282,710
Net contributions transferred from General Reserve	0	221,867
Closing Balance c/fwd	<b>1,282,710</b>	<b>1,504,577</b>

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:

	<b>2022/23</b>	<b>Gen. Reserve</b>	<b>2023/24</b>
SCH42: Islington Pumping Station	100,000	-100,000	0
	<b>100,000</b>	<b>-100,000</b>	<b>0</b>

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

	<b>2023/24</b>
Fixed Plant Reserve	2,021,148
Mobile Plant Reserve	800,000
Plant Reserve	<b>2,821,148</b>

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

	<b>2023/24</b>
Opening Balance, as at 1 April b/fwd	326,852
Less:	
Pumping Station & Kettlewell House Depreciation	0
Closing Balance c/fwd	<b>326,852</b>

25 The West Norfolk Inter Agency flood & Water Mgmt Group Reserve comprises of:

	<b>2023/24</b>
Opening Balance, as at 1 April b/fwd	50,000
BCKLWN Contribution - £25,000	
Kings Lynn IDB Contribution - £25,000	
Closing Balance c/fwd	<b>50,000</b>

**From:** 01 April 2023  
**To:** 31 March 2024

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**Year Ending:** 31 March 2024

Note	Notes to the Accounts
26	<p><b>Pension Liability</b></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 asset of £744,000 as at 31 March 2024 that is shared by all 6 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 20 January 2023.</p>
27	<p><b>Related Party Disclosures</b></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 £92,075.68 up to 31 March 2024.</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 £6,367.62 up to 31 March 2024.</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 01 April 2023.</p> <p>(v) The Board is a member of the Water Management Alliance Consortium, who provide administrative and technical support services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman of the Board. The Chairman receives £3,500.00 Chairmans Allowance for his duties annually. This allowance is paid monthly via WMA payroll.</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 31-3-2024.

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

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024		ACTUAL 2022/23 £	ACTUAL 2023/24 £
1	<b>Balances brought forward</b>		
	General Reserve	1,675,986	1,189,664
	Development Reserve	1,282,710	1,282,710
	Plant Reserve	2,821,148	2,821,148
	Capital Works Reserve	0	100,000
	West Norfolk Inter Agency Flood/Water Mgmt Reserve	50,000	50,000
	Grants Reserve	285,088	176,596
	Revaluation Reserve	326,852	326,852
	Pension Reserve	-2,904,000	-935,000
	<b>As per Statement of Accounts</b>	<b>3,537,784</b>	<b>5,011,970</b>
	<b>(-) Fixed Assets, Long Term Liabilities, Loans and Finance Leases</b>		
	Pension Liability	-2,904,000	-935,000
	Loans and Leases Outstanding (Current Liabilities)	0	0
	Prior Year Capital Works Adjustment	0	0
	Long Term Borrowing	-9,620,806	-9,518,985
	Net Book Value of Tangible Fixed Assets	4,760,273	4,620,800
		<b>-7,764,534</b>	<b>-5,833,185</b>
	<b>(=) Adjusted Balances brought forward</b>	<b>11,302,318</b>	<b>10,845,155</b>
2	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	388,509	496,267
	Special Levies issued by the Board	2,157,319	2,294,660
	<b>As per Statement of Accounts</b>	<b>2,545,828</b>	<b>2,790,927</b>
3	<b>(+) All Other Income</b>		
	Grants Applied	776,036	176,596
	Rental Income	8,243	2,114
	Highland Water Contributions	76,819	96,150
	Income from Rechargeable Works	234,618	235,748
	Investment Interest	51,744	414,248
	Development Contributions	0	221,867
	Net Surplus on Operating Accounts	0	0
	Other Income	564,564	448,469
	Profit/(Loss) on disposal of Fixed Assets	27,034	34,030
	<b>As per Statement of Accounts</b>	<b>1,739,059</b>	<b>1,629,223</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/loss)</b>		
	Capital Cost of disposals	205,872	317,357
	Less: Accumulated depreciation written out	-179,205	-251,387
		<b>26,667</b>	<b>65,970</b>
	<b>(+) Grants Applied to Grant Received Conversion</b>		
	(-) Grant Applied	-776,036	-176,596
	(+) Grants Received	667,545	0
		<b>-108,491</b>	<b>-176,596</b>
	<b>(=) Adjusted Other Income</b>	<b>1,657,235</b>	<b>1,518,596</b>

**From: 01 April 2023**  
**To: 31 March 2024**

**Period: 12**  
**Year Ending: 31 March 2024**

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024		ACTUAL 2022/23 £	ACTUAL 2023/24 £
4	<b>(-) Staff Costs</b>		
	Labour Operations Account	673,185	732,855
	Technical Support Staff Costs	426,726	470,674
	Shared Administration Staff Costs	133,797	109,846
		<b>1,233,708</b>	<b>1,313,375</b>
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	278,270	275,296
	Capital Repayments	101,821	104,795
	<b>As per Statement of Accounts</b>	<b>380,091</b>	<b>380,091</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	1,428,797	1,066,447
	Maintenance Works	1,985,424	2,584,068
	Environment Agency Precept	177,452	182,195
	Development Expenditure	2,273	0
	Administration Charges	428,966	380,065
	Cost of Rechargeable Works	200,264	198,026
	Net Deficit/(Surplus) on Operating Accounts	169,764	125,870
	Retention Paid	0	0
	Depreciation/(Revaluation) of Pumping Stations	0	0
	<b>As per Statement of Accounts</b>	<b>4,392,939</b>	<b>4,536,671</b>
	<b>(-) All Other Expenditure (Non Cash)</b>		
	Plant and Equipment	260,442	285,047
	Depreciation/(Revaluation) of Pumping Stations	63,238	131,398
	Depreciation of Kettlewell House (included in admin.exp.)	7,972	7,972
		<b>331,652</b>	<b>424,417</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>1,233,708</b>	<b>1,313,375</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	0	0
	Pumping Stations	0	3,408,013
	Plant and Equipment	218,846	536,000
		<b>218,846</b>	<b>3,944,013</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>3,046,425</b>	<b>6,742,891</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	1,189,664	675,980
	Development Reserve	1,282,710	1,504,577
	Capital Works Reserve	100,000	0
	Grants Reserve	176,596	0
	West Norfolk Inter Agency Flood/Water Mgmt Reserve	50,000	50,000
	Plant Reserve	2,821,148	2,821,148
	Revaluation Reserve	326,852	326,852
	Pension Reserve	-935,000	-652,000
	<b>As per Statement of Accounts</b>	<b>5,011,970</b>	<b>4,726,557</b>

**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024		ACTUAL 2022/23 £	ACTUAL 2023/24 £
<b>(-) Fixed Assets, Long Term Liabilities, Loans and Finance Leases</b>			
Pension Reserve		-935,000	-652,000
Loans Outstanding (Current Liabilities)		0	0
Current Liabilities		0	0
Long Term Borrowing		-9,518,985	-9,414,190
Net Book Value of Tangible Fixed Assets		4,620,800	8,074,426
		<b>-5,833,185</b>	<b>-1,991,764</b>
<b>(=) Adjusted Balances carried forward</b>		<b>10,845,155</b>	<b>6,718,321</b>
<b>8 Total Cash and Short Term Investments</b>			
Bank Current Account		66,159	10,651
Short Term Investments		7,500,000	6,750,000
<b>As per Statement of Accounts</b>		<b>7,566,159</b>	<b>6,760,651</b>
<b>9 Total Fixed Assets and Long Term Assets (Net Book Value)</b>			
Land and Buildings		640,210	632,238
Plant and Equipment		1,008,405	1,193,388
Pumping Stations and Properties		2,972,185	6,248,800
Shared Consortium Assets		0	0
<b>As per Statement of Accounts</b>		<b>4,620,800</b>	<b>8,074,426</b>
<b>10 Total Borrowings</b>			
Loans Due (<= 1 Year)		104,795	107,856
Loans Due (> 1 Year)		9,414,190	9,306,334
<b>As per Statement of Accounts</b>		<b>9,518,985</b>	<b>9,414,190</b>

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2024	ACTUAL 2022/23 £	ACTUAL 2023/24 £
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7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2022/23 £	ACTUAL 2023/24 £
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<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>10,845,155</b>	<b>6,718,321</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Stocks and Consumables	9,596	3,911
	Trade Debtors	7,999	930
	Work in Progress	3,408,013	0
	Drainage Rates and Special Levies Due	282	278
	Prepayments	0	0
	Prepayment/(Accrual) to WMA	8,879	2,755
	Accrued Investment Income	0	0
	H M Revenue and Customs	82,801	163,043
	Grant Aid Due	0	0
		<b>3,517,569</b>	<b>170,917</b>
	<b>(+) Add: Creditors and Payments Received in Advance</b>		
	Trade Creditors	81,622	140,012
	Payments received in advance	66,866	4,095
	Accruals	90,085	69,139
		<b>238,573</b>	<b>213,247</b>
	<b>(=) Box 8</b>	<b>7,566,159</b>	<b>6,760,651</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Bank Current Account	66,159	10,651
	Short Term Investments	7,500,000	6,750,000
		<b>7,566,159</b>	<b>6,760,651</b>

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

18 MAY 2024



**NOTICE OF THE AUDIT  
AND  
RIGHT TO INSPECT THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN**

**Annual Governance and Accountability Return for the year ended 31 March 2024**

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

Accounts and Audit Regulations 2015 (SI 2015 No 234)

Date of Notice: 27 September 2024

**Notice**

The audit of accounts for the King's Lynn Internal Drainage Board for the year ended 31 March 2024 has been carried out but cannot be completed for the reasons stated in the external auditor report. The accounts have been published.

**Rights**

The Annual Governance and Accountability Return, Interim Auditor Report and Statement of Accounts have been published and are available below.

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

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

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

P J CAMAMILE  
CHIEF EXECUTIVE

Tel: 01553 819600  
E-mail: [phil@wlma.org.uk](mailto:phil@wlma.org.uk)

# Annual Governance and Accountability Return 2023/24 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
  - **Sections 1 and 2** must be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

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

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

## Publication Requirements

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

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide*\* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide*\*.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2023/24

KINGS LYNN IDB

<https://www.wlma.org.uk/kings-lynn-idb/home/>

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

20/03/2024 22/03/2024 DD/MM/YYYY

ENTER DAVID ROBINSON AUDITOR

Signature of person who carried out the internal audit

DAVID ROBINSON

Date 24/04/2024

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

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

## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

ENTEKINGS LYNN IDBORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

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

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

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

17/05/2024

and recorded as minute reference:

43124/01

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER IP ADDRESS HERE <https://www.wlma.org.uk/kings-lynn-idb/home/> ADDRESS



## Section 2 – Accounting Statements 2023/24 for

### ENTEKINGS LYNN IDBORITY

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	11,302,318	10,845,155	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	2,545,828	2,790,927	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,657,235	1,518,596	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1,233,708	1,313,375	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	380,091	380,091	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	3,046,425	6,742,891	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	10,845,155	6,718,321	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	7,566,159	6,760,651	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	4,620,800	8,074,426	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	9,518,985	9,414,190	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

S. J. HARRIS REQUIRED

Date

02.05/2024

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

17/05/2024

as recorded in minute reference:

43124102

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

SIGNATURE REQUIRED

## Section 3 – External Auditor's Report and Certificate 2023/24

In respect of

Kings Lynn Internal Drainage Board – DB0040

### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor's limited assurance opinion 2023/24

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

Please see below

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

The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2024; however we are unable to complete our review work on the AGAR and supporting documentation as a result of prior year review(s) not being completed and are therefore unable to certify completion of our review work in time to enable the smaller authority to publish the required documentation in line with statutory requirements. Please note, we are not able to certify completion of our review until all prior year reviews have been completed. Once we have confirmation prior year review(s) have been certified as complete and have completed our review, a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion

### 3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

We do not certify completion because:

We have received the AGAR and supporting documentation, but as prior year review(s) have not been completed we have been unable to complete our review work prior to 30 September 2024

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

25/09/2024

From: 01 April 2023  
To: 31 March 2024

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2022/23	Actual 2023/24	Annual Estimate	Variance (2023/24)	Cumulative Cost C/Fwd	Approved Cost	Variance (adverse)/ favourable	Grant Receivable	Grant Received B/Fwd	Grant	Grant Received C/Fwd	Grant Due/ (Unapplied)	Grant Applied
						2023/24							Received			
						£	£	£	£	£	£		2023/24	£	£	£
Grant Aided Works:																
SCH30	Islington Catchment Flood Risk Management Scheme	IDB0267	56%	0.00	0.00	0	0.00	442,797.34	483,000.00	40,202.66	247,528.14	247,528.14	0.00	247,528.14	0.00	0.00
SCH42	Islington Catchment Flood Risk Management Scheme	IDB0419	87%	469,869.08	114,359.50	0	114,359.50	26,880,625.90	26,745,295.00	-135,330.90	23,151,000.00	23,173,471.86	0.00	23,173,471.86	0.00	0.00
SCH42	Islington Catchment Flood Risk (Removal of Net Costs to Long Term WIP)	IDB0419	0%	0.00	0.00	0	0.00	-2,942,119.87	0.00	2,942,119.87	0.00	0.00	0.00	0.00	0.00	0.00
SCH42	Islington Catchment Flood Risk Management Scheme (COVID-19 Costs)	IDB0419	100%	0.00	0.00	0	0.00	352,506.00	352,506.00	0.00	352,506.00	352,506.00	0.00	352,506.00	0.00	0.00
SCH43	Wolferton Flood Risk Management Scheme	IDB0420	100%	0.00	0.00	0	0.00	1,846,000.00	1,846,000.00	0.00	1,846,000.00	1,846,000.00	0.00	1,846,000.00	0.00	0.00
SCH43	Wolferton Flood Risk Management Scheme	IDB0420	0%	0.00	0.00	0	0.00	1,942,950.35	4,183,000.00	2,240,049.65	0.00	0.00	0.00	0.00	0.00	0.00
SCH45	North Lynn Pumping Station Second Pump/New Control Panel	IDB0475	0%	7,085.00	7,085.00	0	7,085.00	55,018.00	80,000.00	24,982.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH45	North Lynn Pumping Station Second Pump/New Control Panel	IDB0475	100%	0.00	2,365.15	0	2,365.15	657,358.15	654,993.00	-2,365.15	654,993.00	654,993.00	0.00	654,993.00	0.00	0.00
SCH48	Pierrepont Pumping Station - 50/50 Grant Aided with EA - May-June 2022 6 Months	IDB0530	100%	385,805.82	393,920.79	75,000	318,920.79	834,869.52	775,073.00	-59,796.52	617,545.00	617,545.00	0.00	617,545.00	0.00	-176,596.28
SCH49	Magdalen Fen Strategy	IDB0558	100%	123,865.44	103,775.94	500,000	-396,224.06	241,797.38	100,000.00	-141,797.38	100,000.00	100,000.00	0.00	100,000.00	0.00	0.00
				986,625.34	621,506.38	575,000	46,506.38	30,311,802.77	£35,219,867.00	£4,908,064.23	£26,969,572.14	£26,992,044.00	£0.00	£26,992,044.00	£0.00	-£176,596.28
Non-Grant Aided Works:																
SCH04	Gaywood Flood Alleviation Scheme		0%	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	Pierrepont Storage Building		0%	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%	0.00	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%	0.00	0.00	0	0.00	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	20,000	-20,000.00	232,519.59	285,000.00	52,480.41	0.00	0.00	0.00	0.00	0.00	0.00
SCH24	Telemetry Review		0%	0.00	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%	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%	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%	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%	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%	0.00	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%	0.00	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	Wolferton Pumping Station - Structural Investigation		0%	0.00	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%	0.00	0.00	0	0.00	15,003.40	25,000.00	9,996.60	0.00	0.00	0.00	0.00	0.00	0.00
SCH37	Lighthouse Sluice - Investigations & Refurbishments		0%	0.00	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%	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	0.00	0	0.00	37,105.37	35,000.00	-2,105.37	0.00	0.00	0.00	0.00	0.00	0.00
SCH39	Searles Outfall & Pipeline - Structural Investigation		0%	0.00	0.00	0	0.00	2,780.00	8,000.00	5,220.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH40	Crabbs Abbey Old Station - Structural Investigation		0%	0.00	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
SCH41	New Offices off Nar Ouse Way - Closed as Pre 2018/19 Cost. Now SCH46		0%	0.00	0.00	0	0.00	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%	77,283.69	16,305.00	200,000	-183,695.00	434,055.83	0.00	-434,055.83	0.00	0.00	0.00	0.00	0.00	0.00
SCH46	New KLIDB Office, Nar Ouse Way - Previously SCH41		0%	364,887.79	76,865.07	35,000	41,865.07	2,788,310.70	0.00	-2,788,310.70	0.00	0.00	0.00	0.00	0.00	0.00
SCH52	Greenbank Pump Replacement		0%	0.00	6,937.50	0	6,937.50	6,937.50	0.00	-6,937.50	0.00	0.00	0.00	0.00	0.00	0.00
SCH54	Harps Hall Road Culvert		0%	0.00	341,607.68	0	341,607.68	341,607.68	0.00	-341,607.68	0.00	0.00	0.00	0.00	0.00	0.00
SCH55	West Drove North Culvert		0%	0.00	3,225.00	0	3,225.00	3,225.00	0.00	-3,225.00	0.00	0.00	0.00	0.00	0.00	0.00
	PWLB Repayments		0%	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
				442,171.48	444,940.25	635,091	-190,150.75	8,138,405.87	4,517,500.00	(3,620,905.87)	0.00	0.00	0.00	0.00	0.00	0.00
Totals				£1,428,796.82	£1,066,446.63	£1,210,091	-£143,644.37	£38,450,208.64	£39,737,367.00	£1,287,158.36	£26,969,572.14	£26,992,044.00	£0.00	£26,992,044.00	£0.00	-£176,596.28

M NEALE & G HOWE  
PROJECT MANAGERS



**From: 01 April 2023**  
**To: 31 March 2024**

**Period: 12**  
**Year Ending: 31 March 2024**

<b>MAINTENANCE</b>	<b>Actual 2022/23 £</b>	<b>Actual 2023/24 £</b>	<b>Annual Estimate £</b>	<b>Variance £</b>
Wiggenhall St German Catchment	2,721.70	2,482.88	5,191	2,708
Fitton Road Area Catchment	4,039.70	3,620.05	5,345	1,725
Waltham Farm Catchment	5,663.74	4,971.68	6,159	1,187
Mary Magdalen Catchment	3,785.90	4,262.89	5,355	1,092
Magdalen Catchment	18,064.93	22,932.11	28,583	5,651
Lighthouse Catchment	19,939.12	14,443.58	27,412	12,968
Main Sluice Catchment	41,153.00	52,392.62	52,409	16
Chalk Lane Catchment	19,476.50	23,829.99	26,902	3,072
Ingleborough Catchment	3,407.72	7,769.40	12,999	5,230
Searles Catchment	0.00	0.00	0	0
Heacham Catchment	17,615.36	19,006.50	22,596	3,590
Wolferton Catchment (Inc. River Ingol)	47,512.58	53,077.17	62,737	9,660
North Wootton Catchment	11,534.66	13,559.90	18,094	4,534
Wootton Marsh Catchment	42.13	0.00	658	658
South Wootton Catchment	2,550.33	5,817.65	4,404	-1,414
North Lynn Catchment	16,182.38	13,927.46	20,339	6,412
Black/Bawsey Drains Catchment	29,587.96	37,372.98	30,105	-7,268
Gaywood Catchment	53,857.31	60,952.27	70,219	9,266
Middleton Pierrpoint Catchment	92,562.92	94,307.68	81,863	-12,445
Middleton Level Catchment	17,452.06	27,783.06	22,008	-5,775
Eau Brink Catchment	19,020.89	21,333.56	17,514	-3,819
Green Bank Catchment	72,741.25	94,442.99	98,512	4,069
Billy Kerkham Sluice Catchment	17,545.83	23,721.10	18,685	-5,036
West Lynn Sluice Catchment	29,833.30	39,152.42	32,347	-6,806
Cut Bridge Sluice Catchment	634.41	757.78	1,307	549
Merries Sluice Catchment	2,149.08	2,506.81	3,905	1,398
Knowles Sluice Catchment	1,847.68	1,679.49	2,780	1,100
Smeeth Lode Outfall	964.05	0.00	0	0
Islington Pump Catchment	209,231.17	215,385.40	190,496	-24,890
Reeds Drain Catchment	63,456.26	78,455.52	98,887	20,431
Rainbow Drain Outside Area	0.00	0.00	0	0
Babingley River Catchment	35,348.84	29,618.96	34,579	4,960
Church Farm Catchment	8,473.49	7,553.09	6,363	-1,190
	<b>868,396.25</b>	<b>977,116.99</b>	<b>1,008,750</b>	<b>31,633</b>

#### **OUTFALL MAINTENANCE**

Lighthouse Outfall	1,665.57	1,663.86	1,706	43
Main Sluice Outfall	4,586.15	1,755.74	1,926	170
Chalk Lane Outfall	1,700.71	1,664.06	1,926	262
Searles Outfall	0.00	0.00	0	0
Bawsey Drain Outfall	195.27	326.28	4,272	3,946
Millfleet Sluice Outfall	4,047.22	2,052.17	4,802	2,750
Billy Kerkham Sluice	1,358.82	1,047.49	1,311	263
West Lynn Outfall	0.00	0.00	312	312
Cut Bridge Outfall	253.55	375.17	600	225
Merries Farm Outfall	0.00	0.00	0	0
Knowles Outfall	0.00	0.00	0	0
Straight Mile Outfall	0.00	0.00	0	0
	<b>13,807.29</b>	<b>8,884.77</b>	<b>16,856</b>	<b>7,971</b>

**From: 01 April 2023**  
**To: 31 March 2024**

**Period: 12**  
**Year Ending: 31 March 2024**

<b>PUMPING STATION MAINTENANCE</b>	<b>Actual 2022/23 £</b>	<b>Actual 2023/24 £</b>	<b>Annual Estimate £</b>	<b>Variance £</b>
Waltham Farm Pumping Station	5,914.36	5,121.77	8,439	3,318
Crabbs Abbey Pumping Station	30,328.69	65,560.47	27,280	-38,280
Ingleborough Pumping Station	9,474.29	10,727.66	12,227	1,500
Wolferton Pumping Station	108,798.98	164,461.55	130,004	-34,458
North Wootton Pumping Station	15,041.78	20,740.50	20,869	129
North Lynn Pumping Station	11,936.74	13,570.74	11,259	-2,312
Seabank Pumping Station	12,508.29	19,745.61	13,084	-6,662
Pierrepoint Pumping Station	81,935.18	77,094.47	85,057	7,963
Middleton Fen Pumping Station	19,022.36	9,551.29	16,458	6,907
Eau Brink Pumping Station	24,680.39	79,431.58	19,900	-59,532
Green Bank Pumping Station	28,208.51	101,887.92	24,604	-77,284
Islington Pumping Station	234,312.35	464,497.78	169,745	-294,753
Church Farm Pumping Station	10,817.37	16,027.31	12,316	-3,711
King's Reach Pumping Station	8,790.24	10,441.31	8,660	-1,782
	<b>601,769.53</b>	<b>1,058,859.96</b>	<b>559,903</b>	<b>-498,957</b>

#### **PROPERTY MAINTENANCE**

Islington House	693.63	810.54	640	-171
Reffley Reservoir	2,475.30	1,549.71	1,738	188
Morrisons Culvert	3,156.16	2,552.75	3,170	617
Gravel Bank (former pumping station)	-22.84	0.00	0	0
Goulds Culvert	2,173.48	505.43	2,184	1,679
Straight Mile Reservoir	0.00	0.00	0	0
Bridges	0.00	0.00	0	0
Banks	0.00	0.00	0	0
Wootton Road Culvert	98.65	205.57	774	568
Middleton Stop	0.00	0.00	0	0
King's Reach Flood Storage Area	3,607.21	7,558.32	3,823	-3,736
Smeeth Lode Storage Area East	0.00	0.00	0	0
Smeeth Lode Storage Area West	0.00	0.00	0	0
	<b>12,181.59</b>	<b>13,182.32</b>	<b>12,328</b>	<b>-854</b>

<b>DIRECT WORKS</b>	<b>1,496,154.66</b>	<b>2,058,044.04</b>	<b>1,597,837</b>	<b>-460,207</b>
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<b>TECHNICAL SUPPORT STAFF COSTS</b>	<b>426,726.00</b>	<b>470,674.00</b>	<b>483,294</b>	<b>12,620</b>
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<b>OTHER TECHNICAL SUPPORT COSTS</b>	<b>52,806.00</b>	<b>47,350.00</b>	<b>56,199</b>	<b>8,849</b>
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<b>BIODIVERSITY ACTION PLAN COSTS</b>	<b>9,737.00</b>	<b>8,000.00</b>	<b>11,000</b>	<b>3,000</b>
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<b>CONTINGENCY</b>	<b>0.00</b>	<b>0.00</b>	<b>25,000</b>	<b>25,000</b>
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<b>ASSET REINSTATEMENT PROVISION</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>MAINTENANCE WORK</b>	<b>£1,985,423.66</b>	<b>£2,584,068.04</b>	<b>£2,173,330</b>	<b>-£410,738</b>
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R TAYLOR  
OPERATIONS MANAGER

**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

ID	DRAIN MAINTENANCE	Actual 2023/24 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
CMT015G	Wiggenhall St German Catchment	2,482.88	1,148.50	1,334.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT016G	Fitton Road Area Catchment	3,620.05	1,710.67	1,909.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT017P	Waltham Farm Catchment	4,971.68	1,790.39	3,181.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT018P	Mary Magdalen Catchment	4,262.89	1,887.87	2,375.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT019P	Magdalen Catchment	22,932.11	8,612.02	13,900.09	0.00	420.00	0.00	0.00	0.00	0.00	0.00
CMT037P	Lighthouse Catchment	14,443.58	6,321.61	8,121.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT038G	Main Sluice Catchment	52,392.62	21,356.84	30,615.78	0.00	420.00	0.00	0.00	0.00	0.00	0.00
CMT039G	Chalk Lane Catchment	23,829.99	9,101.72	14,728.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT040P	Ingleborough Catchment	7,769.40	2,503.75	5,265.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT126G	Searles Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT127G	Heacham Catchment (North & South)	19,006.50	4,209.23	14,140.77	236.50	420.00	0.00	0.00	0.00	0.00	0.00
CMT128P	Wolferton Catchment (inc. River Ingol)	53,077.17	17,815.09	34,353.31	488.77	420.00	0.00	0.00	0.00	0.00	0.00
CMT129P	North Wootton Catchment	13,559.90	3,254.16	9,465.74	0.00	840.00	0.00	0.00	0.00	0.00	0.00
CMT130G	Wootton Marsh Catchment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT131G	South Wootton Catchment	5,817.65	1,208.25	4,609.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT132P	North Lynn Catchment	13,927.46	4,716.73	8,590.73	0.00	620.00	0.00	0.00	0.00	0.00	0.00
CMT133G	Black/Bawsey Drains Catchment	37,372.98	8,216.21	28,931.45	225.32	0.00	0.00	0.00	0.00	0.00	0.00
CMT134G	Gaywood Catchment (East & West)	60,952.27	12,783.82	45,350.32	906.13	1,912.00	0.00	0.00	0.00	0.00	0.00
CMT135P	Middleton Pierpoint Catchment (East & West)	94,307.68	20,409.06	70,990.97	2,282.65	625.00	0.00	0.00	0.00	0.00	0.00
CMT136P	Middleton Level Catchment	27,783.06	8,071.88	19,600.18	0.00	111.00	0.00	0.00	0.00	0.00	0.00
CMT137P	Eau Brink Catchment	21,333.56	7,637.24	12,856.32	0.00	840.00	0.00	0.00	0.00	0.00	0.00
CMT138P	Green Bank Catchment	94,442.99	35,194.95	49,956.37	953.67	8,338.00	0.00	0.00	0.00	0.00	0.00
CMT139G	Billy Kerkham Sluice Catchment	23,721.10	9,634.18	13,246.92	0.00	840.00	0.00	0.00	0.00	0.00	0.00
CMT140G	West Lynn Sluice Catchment	39,152.42	14,793.83	22,915.70	1,022.89	420.00	0.00	0.00	0.00	0.00	0.00
CMT141G	Cut Bridge Sluice Catchment	757.78	251.53	506.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT142G	Merries Sluice Catchment	2,506.81	1,247.40	1,259.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT143G	Knowles Sluice Catchment	1,679.49	982.60	696.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT144P	Smeeth Lode Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT145P	Islington Pump Catchment	215,385.40	72,436.47	128,469.11	5,044.82	9,435.00	0.00	0.00	0.00	0.00	0.00
CMT146P	Reeds Drain Catchment	78,455.52	34,597.80	38,415.73	956.99	4,485.00	0.00	0.00	0.00	0.00	0.00
CMT191P	Church Farm Catchment	7,553.09	2,149.91	5,403.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CMT211G	Babingley River Catchment	29,618.96	11,496.41	17,087.55	195.00	840.00	0.00	0.00	0.00	0.00	0.00
CMTRD	Rainbow Drain Outside Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>977,116.99</b>	<b>325,540.12</b>	<b>608,278.13</b>	<b>12,312.74</b>	<b>30,986.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**From:** 01 April 2023  
**To:** 31 March 2024

**Period:** 12  
**Year Ending:** 31 March 2024

ID	DRAIN MAINTENANCE	Actual 2023/24 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
<b>OUTFALL MAINTENANCE</b>											
G037	Lighthouse Outfall	1,663.86	0.00	0.00	0.00	346.68	185.50	0.00	0.00	1,131.68	0.00
G038	Main Sluice Outfall	1,755.74	0.00	0.00	0.00	392.48	231.58	0.00	0.00	1,131.68	0.00
G039	Chalk Lane Outfall	1,664.06	0.00	0.00	0.00	346.68	185.69	0.00	0.00	1,131.69	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	326.28	62.00	0.00	0.00	0.00	264.28	0.00	0.00	0.00	0.00
G134	Millfleet Sluice Outfall	2,052.17	62.00	0.00	0.00	580.33	279.84	0.00	0.00	1,130.00	0.00
G139	Billy Kerkham Sluice	1,047.49	55.80	0.00	0.00	990.00	0.00	0.00	0.00	1.69	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	375.17	0.00	0.00	0.00	0.00	375.17	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
		<b>8,884.77</b>	<b>179.80</b>	<b>0.00</b>	<b>0.00</b>	<b>2,656.17</b>	<b>1,522.06</b>	<b>0.00</b>	<b>0.00</b>	<b>4,526.74</b>	<b>0.00</b>
<b>PUMPING STATION MAINTENANCE</b>											
P017	Waltham Farm Pumping Station	5,121.77	0.00	0.00	0.00	388.65	966.66	0.00	3,764.77	1.69	0.00
P019	Crabbs Abbey Pumping Station	65,560.47	0.00	0.00	0.00	864.65	59,799.36	0.00	3,764.77	1,131.69	0.00
P040	Ingleborough Pumping Station	10,727.66	0.00	0.00	0.00	406.65	5,424.55	0.00	3,764.77	1,131.69	0.00
P128	Wolferton Pumping Station	164,461.55	0.00	0.00	0.00	3,129.06	93,198.06	0.00	3,764.78	1,131.69	63,237.96
P129	North Wootton Pumping Station	20,740.50	0.00	0.00	0.00	1,043.53	14,802.19	0.00	3,764.78	1,130.00	0.00
P132	North Lynn Pumping Station	13,570.74	0.00	0.00	0.00	1,671.25	7,003.02	0.00	3,764.78	1,131.69	0.00
P133	Seabank Pumping Station	19,745.61	0.00	0.00	0.00	4,319.61	11,661.22	0.00	3,764.78	0.00	0.00
P135	Pierrepoint Pumping Station	77,094.47	31.00	0.00	0.00	8,574.64	63,550.87	0.00	3,764.78	1,173.18	0.00
P135B	King's Reach Pumping Station	10,441.31	36.00	93.75	0.00	4,000.58	1,414.51	0.00	3,764.78	1,131.69	0.00
P136	Middleton Fen Pumping Station	9,551.29	31.00	0.00	0.00	393.17	4,230.7	0.00	3,764.78	1,131.69	0.00
P137	Eau Brink Pumping Station	79,431.58	0.00	0.00	0.00	1,161.60	73,373.51	0.00	3,764.78	1,131.69	0.00
P138	Green Bank Pumping Station	101,887.92	0.00	0.00	0.00	15,241.48	81,730.16	0.00	3,764.78	1,151.50	0.00
P145	Islington Pumping Station	464,497.78	67.34	218.76	0.00	2,222.95	376,495.80	6,931.84	3,764.78	6,636.07	68,160.24
P191	Church Farm Pumping Station	16,027.31	0.00	0.00	0.00	346.68	10,784.17	0.00	3,764.78	1,131.68	0.00
		<b>1,058,859.96</b>	<b>165.34</b>	<b>312.51</b>	<b>0.00</b>	<b>43,764.50</b>	<b>804,434.73</b>	<b>6,931.84</b>	<b>52,706.89</b>	<b>19,145.95</b>	<b>131,398.20</b>

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

ID	DRAIN MAINTENANCE	Actual 2023/24 £	Plant Charges £	Labour Charges £	Materials £	Contractors £	Electricity £	Fuel £	Insurance £	Telemetry £	Depreciation £
<b>PROPERTY MAINTENANCE</b>											
PR02	Islington House	810.54	0.00	0.00	0.00	810.54	0.00	0.00	0.00	0.00	0.00
PR05	Reffley Reservoir	1,549.71	287.19	1,262.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR06	Morrisons Culvert	2,552.75	0.00	0.00	0.00	1,032.18	390.57	0.00	0.00	1,130.00	0.00
PR07	Gravel Bank (former pumping station)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR08	Goulds Culvert	505.43	0.00	0.00	0.00	245.34	260.09	0.00	0.00	0.00	0.00
PR09	Wootton Road Culvert	205.57	0.00	0.00	0.00	0.00	205.57	0.00	0.00	0.00	0.00
PR10	Middleton Stop	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR16	King's Reach Pond	7,558.32	848.92	6,709.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR17	Smeeth Lode Storage Area East	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR18	Smeeth Lode Storage Area West	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>13,182.32</b>	<b>1,136.11</b>	<b>7,971.92</b>	<b>0.00</b>	<b>2,088.06</b>	<b>856.23</b>	<b>0.00</b>	<b>0.00</b>	<b>1,130.00</b>	<b>0.00</b>
<b>STRUCTURES TOTAL</b>		<b>1,080,927.05</b>	<b>1,481.25</b>	<b>8,284.43</b>	<b>0.00</b>	<b>48,508.73</b>	<b>806,813.02</b>	<b>6,931.84</b>	<b>52,706.89</b>	<b>24,802.69</b>	<b>131,398.20</b>
<b>DIRECT WORKS</b>		<b>£2,058,044.04</b>	<b>£327,021.37</b>	<b>£616,562.56</b>	<b>£12,312.74</b>	<b>£79,494.73</b>	<b>£806,813.02</b>	<b>£6,931.84</b>	<b>£52,706.89</b>	<b>£24,802.69</b>	<b>£131,398.20</b>

R TAYLOR  
OPERATIONS MANAGER

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

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
113	Doosan DX140W-5 Wheeled Excavator VX21 CHD	40,224.70	23.00	1,749	Hours	0.00	9,774.21	9,276.61	840.00	0.00	24,030.00	43,920.82	-3,696.12
114	Hitachi Excavator ZX250LC-7 NJ22 VVA	33,994.00	23.00	1,478	Hours	0.00	12,186.85	3,548.70	1,005.00	0.00	28,114.32	44,854.87	-10,860.87
<b>Excavators</b>		<b>74,218.70</b>		<b>3,227</b>		<b>0.00</b>	<b>21,961.06</b>	<b>12,825.31</b>	<b>1,845.00</b>	<b>0.00</b>	<b>52,144.32</b>	<b>88,775.69</b>	<b>-14,556.99</b>
235	John Deere Tractor AF16 DYT	2,978.50	23.00	130	Hours	0.00	683.99	2,791.93	315.00	0.00	5,739.12	9,530.04	-6,551.54
237	New Holland Tractor AE18 CKD	26,031.40	23.00	1,132	Hours	0.00	7,812.16	10,975.68	840.00	0.00	10,071.72	29,699.56	-3,668.16
239	Reform Metrac H7RX AE69 EHW	27,597.00	30.00	920	Hours	0.00	4,068.81	15,501.22	840.00	0.00	13,478.52	33,888.55	-6,291.55
240	Claas Arion 650 Tractor AE69 CNO	34,663.30	23.00	1,507	Hours	0.00	15,488.98	8,439.85	840.00	0.00	14,152.80	38,921.63	-4,258.33
241	Massey Ferguson MF7719S Dyna VT Tractor AE21 CFK	28,469.40	23.00	1,238	Hours	0.00	8,919.81	5,174.34	840.00	0.00	16,075.80	31,009.95	-2,540.55
243	John Deere Tractor 6R195 AO23 OHK	21,376.20	23.00	929	Hours	0.00	6,398.71	3,633.44	2,880.53	0.00	22,916.63	35,829.31	-14,453.11
<b>Tractors</b>		<b>141,115.80</b>		<b>5,856</b>		<b>0.00</b>	<b>43,372.46</b>	<b>46,516.46</b>	<b>6,555.53</b>	<b>0.00</b>	<b>82,434.59</b>	<b>178,879.04</b>	<b>-37,763.24</b>
236	Spearhead TWIGA SPV2 VX17 HRG	18,777.50	35.00	537	Hours	0.00	5,266.59	7,150.04	840.00	0.00	13,324.86	26,581.49	-7,803.99
238	Spearhead TWIGA SPV2 VX19 DHC	30,219.00	35.00	863	Hours	0.00	5,029.85	6,091.33	840.00	0.00	26,294.40	38,255.58	-8,036.58
242	Spearhead TWIGA 97XT Prestige WM21 EWX	35,654.50	35.00	1,019	Hours	0.00	9,327.62	12,489.30	840.00	0.00	35,085.72	57,742.64	-22,088.14
244	Spearhead Alpha 97XT Prestige VX23 DXU	3,045.00	35.00	87	Hours	0.00	702.72	0.00	0.00	0.00	8,957.13	9,659.85	-6,614.85
<b>Twigas</b>		<b>87,696.00</b>		<b>2,419</b>		<b>0.00</b>	<b>20,326.78</b>	<b>25,730.67</b>	<b>2,520.00</b>	<b>0.00</b>	<b>83,662.11</b>	<b>132,239.56</b>	<b>-44,543.56</b>
318	Maschio Buffalo Flail Mower	7,256.40	12.00	605	Hours	0.00	0.00	1,208.94	0.00	0.00	660.00	1,868.94	5,387.46
335	Herder Grenadier	1,392.00	12.00	116	Hours	0.00	0.00	0.00	0.00	0.00	20.40	20.40	1,371.60
340	Herder Grenadier BK512SH	13,622.40	12.00	1,135	Hours	0.00	0.00	236.39	0.00	0.00	11,217.60	11,453.99	2,168.41
341	Herder Grenadier MBK115LSHP	17,236.80	14.00	1,231	Hours	0.00	0.00	1,144.96	0.00	0.00	17,656.68	18,801.64	-1,564.84
343	Herder Grenadier MBK512LSH	4,996.01	12.00	416	Hours	0.00	59.19	52.00	0.00	0.00	11,694.48	11,805.67	-6,809.66
500	Maschio 250 Buffalo Flail Mower	1,753.20	12.00	146	Hours	0.00	0.00	0.00	0.00	0.00	896.76	896.76	856.44
501	Maschio 210 Giraffona Flail Mower	8,589.60	12.00	716	Hours	0.00	0.00	672.01	0.00	0.00	1,124.52	1,796.53	6,793.07
<b>Flail Mowers</b>		<b>54,846.41</b>		<b>4,365</b>		<b>0.00</b>	<b>59.19</b>	<b>3,314.30</b>	<b>0.00</b>	<b>0.00</b>	<b>43,270.44</b>	<b>46,643.93</b>	<b>8,202.48</b>
408	Herder MSL 250 (1992)	0.00	4.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Herder Bucket 4m	0.00	4.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
413	Landreus Bucket 4m	0.00	4.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
418	MXLT Mowing Bucket	844.40	4.00	211	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	844.40
420	Herder Bucket 4m	3,754.40	4.00	939	Hours	0.00	0.00	810.44	0.00	0.00	605.04	1,415.48	2,338.92
421	Herder MRZT Mowing Bucket	958.00	4.00	240	Hours	0.00	0.00	0.00	0.00	0.00	675.00	675.00	283.00
422	Herder 2.9m Mowing Bucket	149.20	4.00	37	Hours	0.00	0.00	2.54	0.00	0.00	549.96	552.50	-403.30
423	Herder MRZT 620B Mowing Bucket	4,310.00	4.00	1,078	Hours	0.00	0.00	4,721.51	0.00	0.00	990.00	5,711.51	-1,401.51
424	Herder MRLT 370SS Mowing Bucket	4,063.60	4.00	1,016	Hours	0.00	0.00	870.67	0.00	0.00	789.96	1,660.63	2,402.97
425	Herder MRLT 370SS Mowing Bucket	1,801.20	4.00	450	Hours	0.00	0.00	778.40	0.00	0.00	810.00	1,588.40	212.80
426	Herder MRZT250B Mowing Bucket	1,188.00	8.00	149	Hours	0.00	0.00	194.94	0.00	0.00	1,361.25	1,556.19	-368.19
427	Herder MRZ620 Mowing Bucket	0.00	4.00	0	Hours	0.00	0.00	0.00	0.00	0.00	419.44	419.44	-419.44
<b>Baskets/Buckets</b>		<b>17,068.80</b>		<b>4,119</b>		<b>0.00</b>	<b>0.00</b>	<b>7,378.50</b>	<b>0.00</b>	<b>0.00</b>	<b>6,200.65</b>	<b>13,579.15</b>	<b>3,489.65</b>
605	TF 6T Trailer (1989)	2,108.80	8.00	264	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,108.80
611	Clash Ro Ro Trailer	748.00	8.00	94	Hours	0.00	0.00	199.31	0.00	0.00	0.00	199.31	548.69
614	Ifor Williams Trailer	0.00	8.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
616	Red Rock Dump Trailer	1,341.60	8.00	168	Hours	0.00	0.00	242.88	0.00	0.00	0.00	242.88	1,098.72

From: 01 April 2023  
 To: 31 March 2024

Period: 12  
 Year Ending: 31 March 2024

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
617	Marston LS120 Trailer	184.00	8.00	23	Hours	0.00	0.00	60.00	0.00	0.00	0.00	60.00	124.00
618	Pallet Trailer	0.00	8.00	0	Hours	0.00	0.00	0.00	0.00	0.00	137.89	137.89	-137.89
619	8T Tipping Trailer (Purchased 30/04/15)	752.00	8.00	94	Hours	0.00	0.00	145.00	0.00	0.00	495.00	640.00	112.00
620	Western Global Fuel Bowser	344.00	8.00	43	Hours	0.00	43.90	0.00	28.00	0.00	566.16	638.06	-294.06
621	Bateson 1054GP 3m Trailer	66.40	8.00	8	Hours	0.00	0.00	0.00	0.00	0.00	211.56	211.56	-145.16
622	Ifor Williams LM186 Trailer	260.00	8.00	33	Hours	0.00	0.00	90.19	0.00	0.00	0.00	90.19	169.81
<b>Trailers</b>		<b>5,804.80</b>		<b>726</b>		<b>0.00</b>	<b>43.90</b>	<b>737.38</b>	<b>28.00</b>	<b>0.00</b>	<b>1,410.61</b>	<b>2,219.89</b>	<b>3,584.91</b>
727	Ford Ranger AJ19 UEA	13,227.02	1.00	13,227	Miles	0.00	3,110.11	4,531.03	801.60	0.00	0.00	8,442.74	4,784.28
728	Ford Ranger AF20 VXK	0.00	1.00	0	Miles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
729	Ford Ranger AF66 LSJ	8,589.01	1.00	8,589	Miles	0.00	1,833.24	1,136.00	801.60	0.00	3,867.00	7,637.84	951.17
730	Ford Ranger AF72 ZKW	10,193.97	1.00	10,194	Miles	0.00	2,236.29	478.90	801.60	0.00	4,409.28	7,926.07	2,267.90
<b>Pooled Vehicles</b>		<b>32,010.00</b>		<b>32,010</b>		<b>0.00</b>	<b>7,179.64</b>	<b>6,145.93</b>	<b>2,404.80</b>	<b>0.00</b>	<b>8,276.28</b>	<b>24,006.65</b>	<b>8,003.35</b>
800	Diesel Driven Pump Unit	573.60	12.00	48	Hours	0.00	3,037.78	1,755.96	0.00	0.00	1,191.96	5,985.70	-5,412.10
808	JD 3200 Telehandler	894.00	12.00	75	Hours	0.00	612.16	206.07	840.00	0.00	0.00	1,658.23	-764.23
812	Berky Tree Cutter	792.00	12.00	66	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	792.00
815	PP3 Pile Hammer	0.00	12.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
816	ECH2300 Sweeper	0.00	12.00	0	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
817	Habbig Tree Cutter	588.00	12.00	49	Hours	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588.00
818	Remote Control Mower	3,224.00	20.00	161	Hours	0.00	381.23	3,362.94	0.00	0.00	3,399.96	7,144.13	-3,920.13
819	Greenmech Woodchipper	124.80	12.00	10	Hours	0.00	0.00	0.00	0.00	0.00	1,223.52	1,223.52	-1,098.72
<b>Attachments</b>		<b>6,196.40</b>		<b>409</b>		<b>0.00</b>	<b>4,031.17</b>	<b>5,324.97</b>	<b>840.00</b>	<b>0.00</b>	<b>5,815.44</b>	<b>16,011.58</b>	<b>-9,815.18</b>
<b>Mobile Plant Operations Account (this year Y-T-D)</b>		<b>£418,956.91</b>		<b>53,130</b>		<b>£0.00</b>	<b>£96,974.20</b>	<b>£107,973.52</b>	<b>£14,193.33</b>	<b>£0.00</b>	<b>£283,214.44</b>	<b>£502,355.49</b>	<b>-£83,398.59</b>
<b>Mobile Plant Operations Account (last year Y-T-D)</b>		<b>£400,986.07</b>		<b>54,044</b>		<b>£0.00</b>	<b>£127,192.95</b>	<b>£93,412.87</b>	<b>£12,046.86</b>	<b>£0.00</b>	<b>£258,609.32</b>	<b>£491,262.00</b>	<b>-£90,277.33</b>

R TAYLOR  
OPERATIONS MANAGER



From: 01 April 2023  
To: 31 March 2024

Period To: 12  
Year Ended: 31 March 2024

ID	Labour Operations Account	Actual 2022/23	Actual 2023/24	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour Charges	672,537.92	763,872.14	763,787.50	84.64
7005	Contributions from Contractors towards Fixed Overheads	0.00	0.00	0.00	0.00
		<b>672,537.92</b>	<b>763,872.14</b>	<b>763,787.50</b>	<b>84.64</b>
<b>Direct Costs:</b>					
7010	Basic Pay	245,685.34	274,083.15	262,883.31	-11,199.84
7020	Overtime	72,002.40	72,114.04	77,042.57	4,928.53
7030	Bonus	4,244.60	4,230.16	4,471.00	240.84
7040	Service Bonus	4,873.88	5,756.34	4,875.00	-881.34
7050	Attendance Pay	737.46	614.55	800.00	185.45
7060	Proficiency Certificates	1,600.00	1,600.00	1,600.00	0.00
7080	Call Out/Expenses	69.08	779.94	100.00	-679.94
7100	Travelling	26,652.90	25,292.68	26,650.00	1,357.32
7110	Holiday Pay	31,291.89	34,787.57	32,000.00	-2,787.57
7120	Sick Pay	9,474.07	8,899.19	0.00	-8,899.19
7270	Redundancy/Pay in Lieu	0.00	13,472.00	0.00	-13,472.00
		<b>396,631.62</b>	<b>441,629.62</b>	<b>410,421.88</b>	<b>-31,207.74</b>
<b>Variable Overheads:</b>					
7070	Telephones	3,567.09	4,926.89	3,600.00	-1,326.89
7075	Lone Worker Telephone Charges	0.00	1,914.40	0.00	-1,914.40
7130	Employers NI Costs	41,227.27	42,495.26	44,113.18	1,617.92
7140	Employers Pension Costs	77,403.41	93,579.72	80,000.00	-13,579.72
7150	Private Medical Health Insurance	7,019.23	6,532.13	7,019.23	487.10
7240	Training Course Fees	24.00	817.00	500.00	-317.00
7250	Protective Clothing/Health and Safety	9,675.58	8,588.58	7,000.00	-1,588.58
		<b>138,916.58</b>	<b>158,853.98</b>	<b>142,232.41</b>	<b>-16,621.57</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager (AGAR)	72,124.73	76,553.84	77,173.46	619.62
7161	Operations Manager (Other Employment Costs)	1,174.52	1,315.79	1,175.00	-140.79
7170	Project Manager - Vehicle AK19 WWO	-56.00	0.00	0.00	0.00
7180	Works Supervisor (AGAR)	48,546.25	43,898.94	51,944.49	8,045.55
7181	Works Supervisor (Other Employment Costs)	1,858.05	1,690.85	1,609.92	-80.93
7195	Operations manager - Vehicle AF72 XJX	11,896.80	10,381.88	12,000.00	1,618.12
7231	Works Supervisor - Vehicle AF20 VXK	8,374.93	8,639.04	8,375.00	-264.04
		<b>143,919.28</b>	<b>142,480.34</b>	<b>152,277.87</b>	<b>9,797.53</b>
<b>Staff Costs (excluding depreciation)</b>		<b>671,944.34</b>	<b>732,854.90</b>	<b>694,823.12</b>	<b>-38,031.78</b>
Depreciation of Company Vehicles etc.		7,523.14	10,109.04	10,109.04	0.00
<b>Staff Costs (including depreciation)</b>		<b>679,467.48</b>	<b>742,963.94</b>	<b>704,932.16</b>	<b>-38,031.78</b>
<b>Depot Overheads:</b>					
7260	Small Tools and Consumables	10,165.68	7,221.46	5,000.00	-2,221.46
7300	Business Rates Workshops	2,754.89	3,354.89	3,354.89	0.00
7305	Electricity & Fuel Workshops	0.00	454.80	0.00	-454.80
7310	Water Workshops	0.00	0.00	0.00	0.00
7315	Heating Oil Workshops	0.00	0.00	0.00	0.00
7320	Repairs & Maintenance Workshops (inc. PR01 and PR04)	59,141.61	52,348.12	50,000.00	-2,348.12
7325	Insurance Workshops	0.00	0.00	0.00	0.00
7330	Depreciation Workshops	0.00	0.00	0.00	0.00
7335	Telephone Workshops	494.60	0.00	500.00	500.00
		<b>72,556.78</b>	<b>63,379.27</b>	<b>58,854.89</b>	<b>-4,524.38</b>
<b>Net Operating Surplus/(Deficit)</b>		<b>-£79,486.34</b>	<b>-£42,471.07</b>	<b>0</b>	<b>-£42,471.56</b>



From: 01 April 2023  
To: 31 March 2024

Period To: 12  
Year Ended: 31 March 2024

ID	Labour Operations Account	Actual 2022/23	Actual 2023/24	Annual Estimate	Variance
<b>Productive Hours:</b>					
K0135		0	1,311	0.00	1311
K0075		2,052	2,046	2,100	-54
K0076		1,966	1,820	2,100	-280
K0140		0	1,239	0	1,239
K0080		1,582	1,595	1,700	-105
K0060		2,123	2,069	2,100	-31
K0170		2,073	2,066	2,100	-35
K0130		1,822	1,421	1,900	-479
K0165		2,057	2,062	2,100	-38
K0105		1,944	2,051	2,000	51
K0070		2,092	2,102	2,100	2
K0082		1,898	1,887	2,000	-113
K0175		0	0	130	-130
K0085		1,628	460	2,000	-1540
K0120		1,955	2,004	1,950	54
		<b>23,191</b>	<b>24,132</b>	<b>24,280</b>	<b>-1,739</b>
<b>Cost/Hour:</b>					
	Direct Cost	17.10	18.30	16.90	-1.40
	Variable Overhead	5.99	6.58	5.86	-0.72
	Fixed Supervision Overhead	6.21	5.90	6.27	0.37
	Depot Overhead	3.13	2.63	2.42	-0.21
	<b>Cost/Hour</b>	<b>£32.43</b>	<b>33.41</b>	<b>£31.45</b>	<b>-£1.96</b>
<b>Holidays Taken:</b>					
K0135		0	14	16	-2
K0075		30	32	29	3
K0076		29	27	26	1
K0140		0	15	15	0
K0080		29	32	29	3
K0060		28	31	29	2
K0170		29	31	29	2
K0130		19	28	24	4
K0165		31	26	29	-3
K0105		29	26	29	-3
K0095		30	25	29	-4
K0070		30	28	29	-1
K0082		25	27	26	1
K0175		32	33	32	1
K0085		29	5	29	-24
K0120		28	29.5	29	0.5
		<b>398</b>	<b>410</b>	<b>413</b>	<b>-20</b>
<b>Sickness/Authorised Absences:</b>					
K0135		0	3	0	3
K0075		7	4	0	4
K0076		4	16	0	16
K0140		0	0	0	0
K0080		11	8	0	8
K0060		0	0	0	0
K0170		0	4	0	4
K0130		1	54	0	54
K0165		4	4	0	4
K0095		4	0	0	0
K0105		9	2	0	2
K0070		0	0	0	0
K0082		7	2	0	2
K0175		2	4	0	4
K0085		53	0	0	0
K0120		2	0	0	0
		<b>104</b>	<b>101</b>	<b>0</b>	<b>101</b>

R TAYLOR  
OPERATIONS MANAGER

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

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
113	Doosan DX140W-5 Wheeled Excavator VX21 CHD	14/05/2021	6	144,180.00	0.00	0.00	0.00	144,180.00	46,057.50	24,030.00	0.00	70,087.50	0.00	74,092.50	0.00
114	Hitachi ZX250LC-7 SLF Excavator NJ22 VVA	17/06/2022	7	196,800.00	0.00	0.00	0.00	196,800.00	21,085.74	28,114.32	0.00	49,200.06	0.00	147,599.94	0.00
<b>Excavators</b>				<b>340,980.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>340,980.00</b>	<b>67,143.24</b>	<b>52,144.32</b>	<b>0.00</b>	<b>119,287.56</b>	<b>0.00</b>	<b>221,692.44</b>	<b>0.00</b>
235	John Deere Tractor AF16 DYT	01/04/2016	6	91,942.00	0.00	0.00	-91,942.00	0.00	74,724.58	5,739.12	-80,463.70	0.00	48,521.70	0.00	0.00
237	New Holland Tractor AE18 CKD	05/04/2018	7	70,530.00	0.00	0.00	0.00	70,530.00	50,358.60	10,071.72	0.00	60,430.32	0.00	10,099.68	0.00
239	Reform Metrac H7RX AE69 EHW	01/11/2019	7	94,387.00	0.00	0.00	0.00	94,387.00	46,051.61	13,478.52	0.00	59,530.13	0.00	34,856.87	0.00
240	Claas Arion 650 AE69 CNO	20/12/2019	6	84,900.00	0.00	0.00	0.00	84,900.00	45,996.60	14,152.80	0.00	60,149.40	0.00	24,750.60	0.00
241	Massey Ferguson MF7719S Dyna VT Tractor AE21 CFK	14/06/2021	6	96,455.00	0.00	0.00	0.00	96,455.00	29,472.30	16,075.80	0.00	45,548.10	0.00	50,906.90	0.00
243	John Deere Tractor AQ23 OHK	17/05/2023	6	0.00	0.00	150,000.00	0.00	150,000.00	0.00	22,916.63	0.00	22,916.63	0.00	127,083.37	0.00
<b>Tractors</b>				<b>438,214.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>-91,942.00</b>	<b>496,272.00</b>	<b>246,603.69</b>	<b>82,434.59</b>	<b>-80,463.70</b>	<b>248,574.58</b>	<b>48,521.70</b>	<b>247,697.42</b>	<b>0.00</b>
236	Spearhead TWIGA SPV2 VX17 HRG	01/04/2017	7	164,415.00	0.00	0.00	-164,415.00	0.00	106,598.88	13,324.86	-119,923.74	0.00	-4,491.26	0.00	0.00
238	Spearhead TWIGA SPV2 VX19 DHC	01/03/2019	5	143,424.00	0.00	0.00	0.00	143,424.00	117,129.60	26,294.40	0.00	143,424.00	0.00	0.00	0.00
242	Spearhead Alpha 97XT Prestige WM21 EWX	30/11/2021	7	245,600.00	0.00	0.00	0.00	245,600.00	46,780.96	35,085.72	0.00	81,866.68	0.00	163,733.32	0.00
244	Spearhead Alpha 97XT Prestige VX23 DXU	06/12/2023	7	0.00	0.00	250,800.00	0.00	250,800.00	0.00	8,957.13	0.00	8,957.13	0.00	241,842.87	0.00
<b>Twigas</b>				<b>553,439.00</b>	<b>0.00</b>	<b>250,800.00</b>	<b>-164,415.00</b>	<b>639,824.00</b>	<b>270,509.44</b>	<b>83,662.11</b>	<b>-119,923.74</b>	<b>234,247.81</b>	<b>-4,491.26</b>	<b>405,576.19</b>	<b>0.00</b>
318	Maschio Buffalo Flail Mower	01/08/2018	10	6,600.00	0.00	0.00	0.00	6,600.00	3,080.00	660.00	0.00	3,740.00	0.00	2,860.00	0.00
335	Herder Grenadier	01/04/2016	7	61,000.00	0.00	0.00	-61,000.00	0.00	50,979.60	20.40	-51,000.00	0.00	-10,000.00	0.00	0.00
340	Herder Grenadier BK512SH	03/04/2020	7	78,500.00	0.00	0.00	0.00	78,500.00	33,652.80	11,217.60	0.00	44,870.40	0.00	33,629.60	0.00
341	Herder Grenadier MBK115LSHP	11/06/2021	6	105,940.00	0.00	0.00	0.00	105,940.00	32,370.58	17,656.68	0.00	50,027.26	0.00	55,912.74	0.00
343	Herder Grenadier MBK512LSH	02/08/2023	6	0.00	0.00	105,250.00	0.00	105,250.00	0.00	11,694.48	0.00	11,694.48	0.00	93,555.52	0.00
500	Maschio 250 Buffalo Flail Mower	01/04/2019	7	6,280.00	0.00	0.00	0.00	6,280.00	3,587.04	896.76	0.00	4,483.80	0.00	1,796.20	0.00
501	Maschio 210 Giraffona Flail Mower	01/04/2019	7	7,875.00	0.00	0.00	0.00	7,875.00	4,498.08	1,124.52	0.00	5,622.60	0.00	2,252.40	0.00
<b>Cutting Machinery</b>				<b>266,195.00</b>	<b>0.00</b>	<b>105,250.00</b>	<b>-61,000.00</b>	<b>310,445.00</b>	<b>128,168.10</b>	<b>43,270.44</b>	<b>-51,000.00</b>	<b>120,438.54</b>	<b>-10,000.00</b>	<b>190,006.46</b>	<b>0.00</b>
408	Herder MSL 250	01/04/1990	5	2,000.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00
409	Herder Bucket 3m	01/04/2000	3	2,500.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00	0.00	0.00
410	Herder Bucket 4m	20/04/2001	3	3,864.96	0.00	0.00	0.00	3,864.96	3,864.96	0.00	0.00	3,864.96	0.00	0.00	0.00
413	Landreus Bucket 4m	01/04/2003	3	3,680.00	0.00	0.00	0.00	3,680.00	3,680.00	0.00	0.00	3,680.00	0.00	0.00	0.00
418	MXLT Mowing Bucket	11/06/2010	7	5,500.00	0.00	0.00	0.00	5,500.00	5,500.00	0.00	0.00	5,500.00	0.00	0.00	0.00
420	Herder Bucket 4m	17/07/2014	10	6,050.00	0.00	0.00	0.00	6,050.00	5,294.10	605.04	0.00	5,899.14	0.00	150.86	0.00
421	Herder MRZT 430 Mowing Bucket	01/01/2016	10	6,750.00	0.00	0.00	0.00	6,750.00	4,893.75	675.00	0.00	5,568.75	0.00	1,181.25	0.00
422	Herder 2.9m Mowing Bucket	01/02/2017	10	5,500.00	0.00	0.00	0.00	5,500.00	3,391.42	549.96	0.00	3,941.38	0.00	1,558.62	0.00
423	Herder MRZT 620B Mowing Bucket	03/04/2018	10	9,900.00	0.00	0.00	0.00	9,900.00	4,950.00	990.00	0.00	5,940.00	0.00	3,960.00	0.00
424	Herder MRLT 370SS Mowing Bucket	01/05/2019	10	7,900.00	0.00	0.00	0.00	7,900.00	3,094.01	789.96	0.00	3,883.97	0.00	4,016.03	0.00
425	Herder MRLT 370SS Mowing Bucket	15/01/2020	10	8,100.00	0.00	0.00	0.00	8,100.00	2,632.50	810.00	0.00	3,442.50	0.00	4,657.50	0.00
426	Herder MRXT250B Mowing Bucket	25/05/2023	10	0.00	0.00	14,850.00	0.00	14,850.00	0.00	1,361.25	0.00	1,361.25	0.00	13,488.75	0.00
427	Herder MRZ620 Mowing Bucket	13/02/2024	6	0.00	0.00	15,100.00	0.00	15,100.00	0.00	419.44	0.00	419.44	0.00	14,680.56	0.00
<b>Baskets</b>				<b>61,744.96</b>	<b>0.00</b>	<b>29,950.00</b>	<b>0.00</b>	<b>91,694.96</b>	<b>41,800.74</b>	<b>6,200.65</b>	<b>0.00</b>	<b>48,001.39</b>	<b>0.00</b>	<b>43,693.57</b>	<b>0.00</b>
605	TF 6T Trailer (1989)	01/04/1989	10	1,200.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00
611	Clash Ro Ro Trailer	01/04/2000	10	5,000.00	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00
614	Ifor Williams Trailer	01/04/2000	5	2,020.00	0.00	0.00	0.00	2,020.00	2,020.00	0.00	0.00	2,020.00	0.00	0.00	0.00
616	Red Rock Dump Trailer	24/04/2008	10	7,750.00	0.00	0.00	0.00	7,750.00	7,750.00	0.00	0.00	7,750.00	0.00	0.00	0.00
617	Marston LS120 Trailer	21/08/2008	10	8,800.00	0.00	0.00	0.00	8,800.00	8,800.00	0.00	0.00	8,800.00	0.00	0.00	0.00
618	Pallet Trailer	01/07/2013	10	5,500.00	0.00	0.00	0.00	5,500.00	5,362.11	137.89	0.00	5,500.00	0.00	0.00	0.00
619	8T Tipping Trailer	30/04/2015	10	5,750.00	0.00	0.00	0.00	5,750.00	3,918.75	495.00	0.00	4,413.75	0.00	1,336.25	800.00
620	Fuel Bowser	23/11/2017	10	5,661.00	0.00	0.00	0.00	5,661.00	3,066.70	566.16	0.00	3,632.86	0.00	2,028.14	0.00
621	Bateson 1054GP 3m Trailer	01/01/2018	10	2,115.00	0.00	0.00	0.00	2,115.00	1,110.69	211.56	0.00	1,322.25	0.00	792.75	0.00
<b>Trailers</b>				<b>43,796.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,796.00</b>	<b>38,228.25</b>	<b>1,410.61</b>	<b>0.00</b>	<b>39,638.86</b>	<b>0.00</b>	<b>4,157.14</b>	<b>800.00</b>

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

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
800	Diesel Driven Pump Unit	01/01/2016	20	33,838.97	0.00	0.00	0.00	33,838.97	8,641.71	1,191.96	0.00	9,833.67	0.00	24,005.30	10,000.00
806	Mobile Messroom	01/04/2000	1	1.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00
808	JD 3200 Telehandler AO51 GKA	01/04/2001	7	29,760.00	0.00	0.00	0.00	29,760.00	29,760.00	0.00	0.00	29,760.00	0.00	0.00	0.00
812	Berky Tree Cutter	01/04/2005	3	7,805.00	0.00	0.00	0.00	7,805.00	7,805.00	0.00	0.00	7,805.00	0.00	0.00	0.00
813	Herder Water Pump	01/04/2004	3	5,462.07	0.00	0.00	0.00	5,462.07	5,462.07	0.00	0.00	5,462.07	0.00	0.00	0.00
815	PP3 Pile Hammer	01/04/2005	1	4,150.00	0.00	0.00	0.00	4,150.00	4,150.00	0.00	0.00	4,150.00	0.00	0.00	0.00
816	ECH2300 Sweeper	01/04/2006	1	1,700.00	0.00	0.00	0.00	1,700.00	1,700.00	0.00	0.00	1,700.00	0.00	0.00	0.00
817	Habbig Tree Cutter	07/04/2010	7	14,330.00	0.00	0.00	0.00	14,330.00	14,330.00	0.00	0.00	14,330.00	0.00	0.00	0.00
818	McConnel Robocut 40HP Remote Control Mower	01/03/2018	10	34,000.00	0.00	0.00	0.00	34,000.00	17,283.13	3,399.96	0.00	20,683.09	0.00	13,316.91	0.00
819	Greenmech Woodchipper	30/09/2020	10	12,235.00	0.00	0.00	0.00	12,235.00	3,058.80	1,223.52	0.00	4,282.32	0.00	7,952.68	0.00
100	Wirewatchers	24/04/2008	2	38,457.33	0.00	0.00	0.00	38,457.33	38,457.33	0.00	0.00	38,457.33	0.00	0.00	0.00
101	Pump	07/11/2013	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Attachments</b>				<b>181,739.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>181,739.37</b>	<b>130,649.04</b>	<b>5,815.44</b>	<b>0.00</b>	<b>136,464.48</b>	<b>0.00</b>	<b>45,274.89</b>	<b>10,000</b>
727	Ford Ranger AJ19 UEA	09/05/2019	3	20,899.88	0.00	0.00	0.00	20,899.88	20,899.88	0.00	0.00	20,899.88	0.00	0.00	0.00
728	Ford Ranger AF20 VXX	11/08/2020	5	21,976.09	0.00	0.00	0.00	21,976.09	4,887.36	1,832.76	0.00	6,720.12	0.00	15,255.97	0.00
729	Ford Ranger AF66 LSJ	31/03/2022	3	11,601.00	0.00	0.00	0.00	11,601.00	3,867.00	3,867.00	0.00	7,734.00	0.00	3,867.00	0.00
730	Ford Ranger AF72 ZKW	22/12/2022	5	22,046.19	0.00	0.00	0.00	22,046.19	1,469.76	4,409.28	0.00	5,879.04	0.00	16,167.15	0.00
<b>Vehicles</b>				<b>76,523.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>76,523.16</b>	<b>31,124.00</b>	<b>10,109.04</b>	<b>0.00</b>	<b>41,233.04</b>	<b>0.00</b>	<b>35,290.12</b>	<b>0.00</b>
<b>Fixed Assets: Mobile Plant and Equipment</b>				<b>£1,962,631.49</b>	<b>£0.00</b>	<b>£536,000.00</b>	<b>-317,357.00</b>	<b>£2,181,274.49</b>	<b>£954,226.50</b>	<b>£285,047.20</b>	<b>-£251,387.44</b>	<b>£987,886.26</b>	<b>£34,030.44</b>	<b>£1,193,388.23</b>	<b>£10,800.00</b>
L001	Bank west side of Smeeth Lode, Walsoken Upper End			50.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00	
L002	Bank west side of Smeeth Lode from railway X			25.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	25.00	
L003	Bank west side of Walpole Gate to St Johns End			25.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	25.00	
L004	Fence bank from Walpole Old Toll to Church Lane			12.50	0.00	0.00	0.00	12.50	0.00	0.00	0.00	0.00	0.00	12.50	
L005	Fence bank from Fenditch to Crossroads at TSC			19.00	0.00	0.00	0.00	19.00	0.00	0.00	0.00	0.00	0.00	19.00	
L006	Fence bank from Walpole Old Toll to Smeeth Lode			25.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	25.00	
L007	Bank of Smeeth Lode to Faulkners Tunnel			40.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	40.00	
L008	Bank adj main drain			250.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	250.00	
L009	Garden adjoining main drain			5.00	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0.00	5.00	
L010	Black Ditch Level			250.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	250.00	
L011	Middle Bank at Birds Wash			200.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	200.00	
L012	Half of the Middle Bank eastern side			75.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00	75.00	
L013	Half of the Middle western side			50.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00	
L014	Part of old Roman, Tilney boundary			50.00	0.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	50.00	
L015	Part of old Roman Banklands Hall			30.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	30.00	
L016	Shetland Pony corner			40.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	40.00	
L017	Green Bank from Mr Barnes House			2.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	2.00	
L018	Part of 5 Mile TSJ			33.91	0.00	0.00	0.00	33.91	0.00	0.00	0.00	0.00	0.00	33.91	
L019	Land at West Lynn			40.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	40.00	
L020	Land adjacent Gaywood River NK368981			264,060.00	0.00	0.00	0.00	264,060.00	0.00	0.00	0.00	0.00	0.00	264,060.00	
L021	Land at Emneth for flood reservoir			70,675.00	0.00	0.00	0.00	70,675.00	0.00	0.00	0.00	0.00	0.00	70,675.00	
L022	Land at Emneth, Wisbech NK398723			55,000.00	0.00	0.00	0.00	55,000.00	55,000.00	0.00	0.00	55,000.00	0.00	0.00	
L023	Land at North Lynn Pumping Station			10,000.00	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00	
M001	Telemetry			17,620.80	0.00	0.00	0.00	17,620.80	17,620.80	0.00	0.00	17,620.80	0.00	0.00	
M002	Portable Office			1,080.00	0.00	0.00	0.00	1,080.00	1,080.00	0.00	0.00	1,080.00	0.00	0.00	
P135A	CAT 3412 Generator			76,160.00	0.00	0.00	0.00	76,160.00	60,928.00	0.00	0.00	60,928.00	0.00	15,232.00	
PR01	Kettlewell House NK391156 (80%) [Revalued 2010]	25/08/2009	20	398,600.00	0.00	0.00	0.00	398,600.00	119,579.52	7,971.96	0.00	127,551.48	0.00	271,048.52	
PR01A	Kettlewell House			77,500.00	0.00	0.00	0.00	77,500.00	77,500.00	0.00	0.00	77,500.00	0.00	0.00	
WG139	Weedscreen Cleaner - Billy Kerkham		10	40,400.00	0.00	0.00	0.00	40,400.00	40,400.00	0.00	0.00	40,400.00	0.00	0.00	
WP137	Weedscreen Cleaner - Eaubrink & North Wootton		10	88,785.00	0.00	0.00	0.00	88,785.00	88,785.00	0.00	0.00	88,785.00	0.00	0.00	
WPR08	Weedscreen Cleaner - Goulds Culvert		10	82,640.00	0.00	0.00	0.00	82,640.00	82,640.00	0.00	0.00	82,640.00	0.00	0.00	
<b>Fixed Assets: Land and Buildings</b>				<b>£1,183,743.21</b>	<b>£0.00</b>	<b>£0.00</b>	<b>0.00</b>	<b>£1,183,743.21</b>	<b>£543,533.32</b>	<b>£7,971.96</b>	<b>£0.00</b>	<b>£551,505.28</b>	<b>£0.00</b>	<b>£632,237.93</b>	

From: 01 April 2023  
To: 31 March 2024

Period: 12  
Year Ending: 31 March 2024

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	0.00	0.00	0.00	0.00	
P019	Crabbes Abbey	31/03/2010	10	50,000.00	0.00	0.00	0.00	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00	0.00	
P040	Ingleborough	31/03/2010	10	100.00	0.00	0.00	0.00	100.00	100.00	0.00	0.00	100.00	0.00	0.00	
P128 (N)	New Wolferton Pumping Station	31/03/2020	50	3,161,899.09	0.00	0.00	0.00	3,161,899.09	189,713.88	63,237.96	0.00	252,951.84	0.00	2,908,947.25	
P129	North Wootton	31/03/2010	10	24,000.00	0.00	0.00	0.00	24,000.00	24,000.00	0.00	0.00	24,000.00	0.00	0.00	
P132	North Lynn	31/03/2010	10	20,000.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00	0.00	
P135	Pierrepoint	31/03/2010	10	298,400.00	0.00	0.00	0.00	298,400.00	298,400.00	0.00	0.00	298,400.00	0.00	0.00	
P136	Middleton Fen	31/03/2010	10	750.00	0.00	0.00	0.00	750.00	750.00	0.00	0.00	750.00	0.00	0.00	
P137	Eau Brink	31/03/2010	10	26,500.00	0.00	0.00	0.00	26,500.00	26,500.00	0.00	0.00	26,500.00	0.00	0.00	
P138	Green Bank	31/03/2010	10	73,500.00	0.00	0.00	0.00	73,500.00	73,500.00	0.00	0.00	73,500.00	0.00	0.00	
P145	Islington	31/03/2010	10	247,750.00	0.00	0.00	0.00	247,750.00	247,750.00	0.00	0.00	247,750.00	0.00	0.00	
P145 (N)	New Islington Pumping Station	31/03/2023	50	0.00	0.00	3,408,012.99	0.00	3,408,012.99	0.00	68,160.24	0.00	68,160.24	0.00	3,339,852.75	
<b>Pumping Stations (Revalued 2010)</b>				<b>3,902,899.09</b>	<b>0.00</b>	<b>3,408,012.99</b>	<b>0.00</b>	<b>7,310,912.08</b>	<b>930,713.88</b>	<b>131,398.20</b>	<b>0.00</b>	<b>1,062,112.08</b>	<b>0.00</b>	<b>6,248,800.00</b>	
PR02	Islington House	31/03/2010	10	34,006.00	0.00	0.00	0.00	34,006.00	34,006.00	0.00	0.00	34,006.00	0.00	0.00	
PR07	Green Bank Musuem	31/03/2010	10	72,474.00	0.00	<b>0.00</b>	<b>0.00</b>	72,474.00	72,474.00	0.00	0.00	72,474.00	<b>0.00</b>	0.00	
<b>Properties (Revalued 2010)</b>				<b>106,480.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106,480.00</b>	<b>106,480.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106,480.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Fixed Assets: Pumping Stations and Properties</b>				<b>£4,009,379.09</b>	<b>£0.00</b>	<b>£3,408,012.99</b>	<b>0.00</b>	<b>£7,417,392.08</b>	<b>£1,037,193.88</b>	<b>£131,398.20</b>	<b>£0.00</b>	<b>£1,168,592.08</b>	<b>£0.00</b>	<b>£6,248,800.00</b>	
<b>Fixed Assets</b>				<b>£7,155,753.79</b>	<b>£0.00</b>	<b>£3,944,012.99</b>	<b>-£317,357.00</b>	<b>£10,782,409.78</b>	<b>£2,534,953.70</b>	<b>£424,417.36</b>	<b>-£251,387.44</b>	<b>£2,707,983.62</b>	<b>£34,030.44</b>	<b>£8,074,426.16</b>	



Internal Audit

REVISED FINAL

## Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2023/24

April 2024

## Executive Summary

OVERALL ASSESSMENT	
<div><div><div>Adequate &amp; effective governance, risk and control processes</div><div>SUBSTANTIAL ASSURANCE</div></div><div><div>SUBSTANTIAL ASSURANCE</div><div>REASONABLE ASSURANCE</div><div>LIMITED ASSURANCE</div><div>NO ASSURANCE</div></div></div>	
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	
<p>The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.</p>	
SCOPE	
<p>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</p>	

KEY STRATEGIC FINDINGS			
<div><div></div><div></div></div>	<p>The Water Management Alliance (WMA) has good accounting practices and the governance, risk and control framework is working well.</p> <p>The WMA use the Sage 200 suite of software to manage their accounts, which supports accurate accounting and good record keeping.</p>		
GOOD PRACTICE IDENTIFIED			
<div><div></div><div></div></div>	<p>The WMA demonstrates good challenge and understanding of issues at hand as evidenced by the comprehensive minutes of Board and Committee meetings.</p> <p>The WMA has a very informative website which is easy to navigate, well populated with useful and key information.</p>		
ACTION POINTS			
<div><div>Urgent</div><div>0</div></div>	<div><div>Important</div><div>0</div></div>	<div><div>Routine</div><div>1</div></div>	<div><div>Operational</div><div>1</div></div>

## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	The Financial Regulations for Waveney, Lower Yare and Lothingland IDB were last reviewed in February 2020 and are due to be reviewed every three years. However, the next review date is recorded as October 2024, which is not within the agreed review timescales.	The date of next review for Waveney, Lower Yare and Lothingland IDB Financial Regulations be updated, to fit within the agreed three-year review cycle.	3	WLYL IDB joined the WMA in April 2020. The review cycle advises once every 3 years – as Waveney are holding an election in November 2024, this review cycle is currently out of sync, and will be regularised at the November meeting, with each review happening within the 3-year period.	06/11/2024	Sallyanne Jeffrey Finance and Rating Manager.

### PRIORITY GRADINGS

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

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	It was noted that over the next few years the WMA is looking to achieve a balanced budget for each Board. However, due to high inflation, which has particularly impacted on electricity supplies, many other Drainage Boards in the East Anglia area are now looking to increase their general reserve capacity to 30% of net expenditure. It is important that all Boards maintain an adequate and appropriate level of general reserves to provide financial protection from unforeseen events that would require a significant amount of resource to manage	Consideration be given to increasing the general reserve capacity to 30% in line with other Drainage Boards.	<p><i>All WMA Member Boards have agreed to present a balanced budget within 3 years but are unlikely to also be able to rebuild their reserves during the same time frame without increasing rates and levies further, by at least 30% year on year. The Boards are therefore unlikely to agree to increase their reserves from drainage rates and special levies at this moment in time.</i></p> <p><i>There is also a significant risk that contributing Councils and Farming Businesses feel unable to sustain their support for higher rate/levy increases that they have previously agreed to do during the next 3 years, which means that significant cuts will need to be made in the services provided and maintenance work undertaken to halt the decline of reserves still further.</i></p> <p><i>We will therefore need to consider making cuts to the maintenance programme if the Boards decide not to sustain the increases in drainage rates and special levies that are required to balance the budget over the next 3 years. Clearly, this is far from ideal.</i></p>

ADVISORY NOTE

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



## Findings



### Directed Risk:

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

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

### Other Findings



The Water Management Alliance (WMA) consists of the following seven Boards: Broads IDB; East Suffolk WMB; King's Lynn IDB; Norfolk Rivers IDB; South Holland IDB; Waveney, Lower Yare and Lothingland IDB; Pevensey and Cuckmere WLMB.



The following Policies and procedures for each Board were reviewed:

- Financial Regulations - recently approved with a three-yearly review cycle (with the exception of Waveney, Lower Yare and Lothingland IDB – recommendation 1 refers) and an agreed date of next review;
- Business Plan (Policy Statement) - All recently approved with an agreed date of next review within five years;
- Consortium Management Committee - Terms of Reference dated March 2024;
- Capital Financing and Reserves Policy - Approved September 2022 with a five-yearly review cycle and adopted by all seven Boards.



A number of agendas and minutes were reviewed for each Board and were found to be very comprehensive and demonstrated good governance. Decisions and actions had been followed through including the approval of rate increases for each Board.


















Accounts and annual financial statements can be found on the Water Management Alliance website.



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

## Other Findings









-  The risk register is presented at each Board meeting for all the Boards to enable all the strategic risks to be considered and approved. The risk register and the resulting minutes are all included in the certified minutes, which can be found on the Water Management Alliance website.
-  Each Board reviews its objectives and sets new objectives for the following financial year at their rate setting meetings in January/February. This is confirmed in each Board's minutes, and these are available on the Water Management Alliance website. The exception to this is the Pevensey and Cuckmere Board which became part of the consortium on 1<sup>st</sup> April 2024 and is expected to be aligned with the other boards for 2025/26.
-  The Water Management Alliance use Sage 200 accounting software for their accounting records, which supports the financial transactions of the Boards. The trial balance for all seven Boards were reviewed and found to be in balance. In addition, the Income and Expenditure accounts and balance sheets were reviewed for all seven Boards and found to be in order.
-  The accounts payable system is an integral part of Sage 200 and is working well. A purchase order (PO) system is in place and a PO is issued for the purchase of goods. A number of examples were examined and found to be in order.
-  The five largest payments of the year were selected across the seven Boards and reviewed in detail. Each Board provided a PO (if applicable), invoice, nominal ledger entry, payment run and bank statement for each payment. These showed good accounting practices with appropriate controls in place.
-  The penny rate is set by each Board at their January/February meeting each year. Rate demands are then sent out towards the end of March each year. Reminders are sent out towards the end of June. If still unpaid by 31<sup>st</sup> October, a court summons is progressed during November for amounts exceeding £20.
-  The accounts receivable system is an integral part of Sage 200 and is working well. The debtor's system was reviewed and at the time of the audit (March 2024) aged debtors reports for the seven Boards were generated using Sage 200. The Financial Regulations state the Finance and Rating Manager shall ensure that all debts are substantially collected within 30 days from the debtor invoice tax point date and that the Chief Executive should be advised of debts that have become three months overdue or whenever a debt becomes doubtful. At the time of the audit review the only debts outstanding over 90 days related to two where consent was revoked and the invoice was subsequently credited in full as no payment was due.
-  All seven boards operate the same write-off procedure as detailed in the Financial Regulations. The Chief Executive has the authority to write off debts up to £750, surplus goods, stolen/damaged goods and obsolete goods. Other Board Members must inform the Chief Executive of any material item they consider should be written off. No sales debtors were written off during 2023/24.
-  The Finance and Rating Manager is responsible for the proper compilation of the payroll(s). Gross pay, net pay and all deductions have been well documented for all employees. Each Board operate an individual payroll (excluding East Suffolk; Pevensey and Cuckmere; Waveney Lower Yare and Lothingland as these Boards have no employees) and the WMA operate a separate payroll for shared staff, such as administration staff.
-  The payroll for the month of December 2023 was examined and found to be in order including NI and tax deductions. The WMA have confirmed employee contracts are in place.
-  A review of tax and NI invoices confirm the PAYE and NI payments have been made as required for December 2023. Each payment has been approved and signed off.
-  A review of the pension invoices for each Board shows employee and employer pension contributions have been made to the respective pension providers, as required for December 2023. Each payment has been approved and signed off.
-  The asset registers for the Boards were reviewed and found to be in order, up to date and included details of the original purchase, revaluation, depreciation and net book value.
-  Accounting Statements have been undertaken and reconciled to the cash book for each Board with no unreconciled items.
-  Data feeding into the Accounting Statements was confirmed to be correct.

**Delivery Risk:**

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

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

**Other Findings**

-  Management accounts, including budget data, are reported regularly to each Board. The Board papers for the seven Boards for each meeting undertaken during 2023 were reviewed and it was confirmed that appropriate financial and budget data was presented to every Board Meeting.
-  The Boards have a Capital Financing and Reserves Policy which was approved in September 2022 and is to be reviewed every five years. General Reserves should be no less than 20% of net expenditure with a £200,000 minimum and to be reviewed annually.
-  The Boards maintain an indicative five-year forecast which enables future increases in both the penny rate and precept to be calculated and for such bodies as the precepting authorities to be consulted in advance of any increases being made. The forecast is presented to each Board at the January/February Board Meeting.
-  The Boards are operating within their approved budgets for the 2023/24 financial year. It is noted that Waveney, Lower Yare and Lothingland IDB agreed a budget of £0 for capital works but have an expenditure to date of £2.9M, however, as capital works are entirely funded through the Environment Agency, this does not result in an overspend for the board.
-  The Financial Regulations state the Finance and Rating Manager is responsible for ensuring that all monies received are properly recorded. All cheques and cash are banked daily. The Boards' cash books, bank statements, trial balances and income and expenditure reports were reviewed and found to be in order.
-  The bank reconciliations for the period January 2024 were reviewed and all Boards' bank accounts were reconciled to the cash book.
-  Good practice is adopted by all the Boards to enable them to respond to business interruption events should they arise and to enhance the economic, effective and efficient delivery of their services.
-  A Sustainability Policy is adopted by all seven Boards and was last reviewed December 2020 with a five-year review cycle.

## EXPLANATORY INFORMATION

## Appendix A

### Scope and Limitations of the Review

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

### Disclaimer

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

### Effectiveness of arrangements

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

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

### Assurance Assessment

4. The definitions of the assurance assessments are:

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

### Acknowledgement

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

### Release of Report

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

Stage	Issued	Response Received
<b>Audit Planning Memorandum:</b>	7 <sup>th</sup> September 2023	7 <sup>th</sup> September 2023
<b>Draft Report:</b>	11 <sup>th</sup> April 2024	15 <sup>th</sup> April 2024
<b>Final Report:</b>	17 <sup>th</sup> April 2024	17 <sup>th</sup> April 2024
<b>Revised Final Report:</b>	17 <sup>th</sup> April 2024	

# AUDIT PLANNING MEMORANDUM

## Appendix B

<b>Client:</b>	Water Management Alliance		
<b>Review:</b>	Annual Governance and Accountability Return		
<b>Type of Review:</b>	Assurance	<b>Audit Lead:</b>	William Railton

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

<b>Planned Start Date:</b>	26/02/2024	<b>Exit Meeting Date:</b>	N/A	<b>Exit Meeting to be held with:</b>	
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### SELF ASSESSMENT RESPONSE

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

## IAS19 as at 31 March 2024 - Results Schedule

**Employer :** King's Lynn IDB (KLIDB)

**Local Government Pension Scheme Fund :** Norfolk Pension Fund

**Terms of Engagement Signed :** 21 February 2024

**Date report prepared :** 25 April 2024

### Summary information from this schedule:

#### (a) Balance sheet

	31 March 2024	31 March 2023
	£(000)	£(000)
Assets	6,527	6,312
Obligations	7,179	7,344
<b>Net asset / (liability)</b>	<b>(652)</b>	<b>(1,032)</b>

#### (b) Profit & Loss account for the period ending 31 March 2024

	£(000)
Service cost	
Current Service Cost	(115)
Past Service Cost (including curtailments)	-
Effect of settlements	-
<b>Total Service Cost</b>	<b>(115)</b>

	£(000)
<b>Total net interest</b>	<b>(49)</b>
<b>Total defined benefit cost recognised in Profit or (loss)</b>	<b>(164)</b>



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

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

To help with your year-end reporting, you may wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2024 accounts. To arrange this or to request any additional services or further calculations (eg related to asset ceilings), please get in touch with your Norfolk Pension Fund contact.

(d) General Information for auditor and Employer

**The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2024 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.**

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

Contents in the remainder of this schedule:

- 1. Data (including early retirements, investment returns, asset split & unfunded pensions)
- 2. Assumptions
- 3. Balance sheet, P&L, OCI disclosures as at 31 March 2024 (and prior year if relevant)
- 4. Projected defined benefit cost for the period to 31 March 2025
- 5. Sensitivity analysis

## Section 1 - Data

### Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£000)	Average Age
	31 Mar 2022	31 Mar 2022	31 Mar 2022
Actives	14	472	56
Deferred Pensioners	8	20	41
Pensioners	29	325	74

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

### Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2023 to 31 March 2024	£475,000

### LGPS early retirements

New Early Retirements 1 April 2023 to 31 March 2024	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2023 to 31 March 2024	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 2024 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 2023 to 29 February 2024	7.4%
<b>Total Returns from 1 April 2023 to 31 March 2024</b>	<b>10.3%</b>



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

Please note, IAS19 requires a detailed breakdown of Fund assets which requires me to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 8.

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2024 pension increase.

Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2024	31 Mar 2023
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.80%	3.00%
Salary Increase Rate	3.50%	3.70%
Discount Rate	4.80%	4.75%

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 14 years.

### Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	Males	Females
Current Pensioners	22.4 years	23.6 years
Future Pensioners*	21.9 years	26.0 years

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

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

Current Pensioners	Future Pensioners
CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.

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

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

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

## Section 3 - Balance sheet, P&amp;L, OCI disclosures as at 31 March 2024

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2024

Period ended 31 March 2024	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,312		6,312
Present value of funded obligations		7,344	(7,344)
Present value of unfunded obligations		-	-
<b>Opening Position as at 31 March 2023</b>	<b>6,312</b>	<b>7,344</b>	<b>(1,032)</b>
Service cost			
Current service cost*		115	(115)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>115</b>	<b>(115)</b>
Net interest			
Interest income on plan assets	290		290
Interest cost on defined benefit obligation		339	(339)
<b>Total net interest</b>	<b>290</b>	<b>339</b>	<b>(49)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>290</b>	<b>454</b>	<b>(164)</b>
Cashflows			
Participants' contributions	32	32	-
Employer contributions	112		112
Benefits paid	(561)	(561)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>6,185</b>	<b>7,269</b>	<b>(1,084)</b>
Remeasurements			
Changes in financial assumptions		(265)	265
Changes in demographic assumptions		(45)	45
Other experience †	-	220	(220)
Return on assets excluding amounts included in net interest	342		342
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>342</b>	<b>(90)</b>	<b>432</b>
Fair value of plan assets	6,527		6,527
Present value of funded obligations		7,179	(7,179)
Present value of unfunded obligations**		-	-
<b>Closing position as at 31 March 2024</b>	<b>6,527</b>	<b>7,179</b>	<b>(652)</b>

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

I estimate that the present value of funded obligations comprises of approximately £2,463,000, £278,000 and £4,438,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2024.

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

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

† The other experience on obligations includes an allowance of £220,000 for the April 2024 pension increase order impact.

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

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,583		6,583
Present value of obligations		9,455	(9,455)
<b>Opening Position as at 31 March 2022</b>	<b>6,583</b>	<b>9,455</b>	<b>(2,872)</b>
Service cost			
Current service cost*		205	(205)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>205</b>	<b>(205)</b>
Net interest			
Interest income on plan assets	175		175
Interest cost on defined benefit obligation		254	(254)
<b>Total net interest</b>	<b>175</b>	<b>254</b>	<b>(79)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>175</b>	<b>459</b>	<b>(284)</b>
Cashflows			
Participants' contributions	29	29	-
Employer contributions	103		103
Benefits paid	(329)	(329)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>6,561</b>	<b>9,614</b>	<b>(3,053)</b>
Remeasurements			
Changes in financial assumptions		(2,696)	2,696
Changes in demographic assumptions		(73)	73
Other experience	-	499	(499)
Return on assets excluding amounts included in net interest	(249)		(249)
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(249)</b>	<b>(2,270)</b>	<b>2,021</b>
Fair value of plan assets	6,312		6,312
Present value of funded obligations		7,344	(7,344)
Present value of unfunded obligations		-	-
<b>Closing position as at 31 March 2023</b>	<b>6,312</b>	<b>7,344</b>	<b>(1,032)</b>

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

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

## Section 4 - Assets

### Fair value of plan assets

The below asset values are at bid value as required under IAS19.

The IAS19 asset split is based on the Plan's benchmark investment split.

	Period Ended 31 March 2024			
	Quoted £(000)	Unquoted £(000)	Total £(000)	Percentage of Total Assets
Asset category				
<b>Equity Securities:</b>				
Consumer	-	-	-	0%
Manufacturing	-	-	-	0%
Energy and Utilities	-	-	-	0%
Financial Institutions	-	-	-	0%
Health and Care	-	-	-	0%
Information Technology	-	-	-	0%
Other	-	-	-	0%
<b>Debt Securities:</b>				
Corporate Bonds (investment grade)	-	-	-	0%
Corporate Bonds (non-investment grade)	-	-	-	0%
UK Government	163.2	-	163.2	3%
Other	-	-	-	0%
<b>Private Equity:</b>				
All	-	659.0	659.0	10%
<b>Real Estate:</b>				
UK Property	-	488.3	488.3	7%
Overseas Property	-	73.7	73.7	1%
<b>Investment Funds and Unit Trusts:</b>				
Equities	3,064.2	-	3,064.2	47%
Bonds	1,118.8	-	1,118.8	17%
Hedge Funds	-	-	-	0%
Commodities	-	-	-	0%
Infrastructure	-	744.3	744.3	11%
Other	-	-	-	0%
<b>Derivatives:</b>				
Inflation	-	-	-	0%
Interest Rate	-	-	-	0%
Foreign Exchange	116.2	-	116.2	2%
Other	-	-	-	0%
<b>Cash and Cash Equivalents:</b>				
All	99.3	-	99.3	2%
<b>Totals</b>	<b>4,562</b>	<b>1,965</b>	<b>6,527</b>	<b>100%</b>

The breakdown of assets in monetary terms in the table have been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

## Section 5 - Projected defined benefit cost for the period to 31 March 2025

Analysis of projected amount to be charged to operating profit for the period to 31 March 2025

Period Ended 31 March 2025	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		106	(106)	(22.4%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>106</b>	<b>(106)</b>	<b>(22.4%)</b>
Interest income on plan assets	307		307	64.6%
Interest cost on defined benefit obligation		338	(338)	(71.2%)
<b>Total Net Interest Cost</b>	<b>307</b>	<b>338</b>	<b>(31)</b>	<b>(6.6%)</b>
<b>Total Included in Profit and Loss</b>	<b>307</b>	<b>444</b>	<b>(137)</b>	<b>(29.0%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £475,000.

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

I estimate the Employer's contributions for the period to 31 March 2025 will be approximately £109,000.

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 2025 will be adjusted to take account of the actual pensionable payroll for the period.

## Section 6 - Sensitivity Analysis

### Sensitivity analysis

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

Change in assumptions at 31 March 2024:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	1%	90
1 year increase in member life expectancy	4%	287
0.1% increase in the Salary Increase Rate	0%	8
0.1% increase in the Pension Increase Rate (CPI)	1%	84

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

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

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

# IAS19 as at 31 March 2024 - Results Schedule

**Employer :** King's Lynn (WMA)

**Local Government Pension Scheme Fund :** Norfolk Pension Fund

**Terms of Engagement Signed :** 21 February 2024

**Date report prepared :** 25 April 2024

## Summary information from this schedule:

### (a) Balance sheet

	31 March 2024	31 March 2023
	£(000)	£(000)
Assets	8,035	6,664
Obligations	7,291	6,904
<b>Net asset / (liability)</b>	<b>744</b>	<b>(240)</b>

Please contact Norfolk Pension Fund to request asset ceiling calculations if required. Your assets are greater than your funded obligations (an accounting surplus) and the Accounting Standard restricts the amount of surplus that can be disclosed (i.e. the asset ceiling). This Results Schedule shows the gross accounting position before any asset ceiling adjustments are applied. Further details on this topic are set out in the accompanying Accounting Covering Report.

### (b) Profit & Loss account for the period ending 31 March 2024

	£(000)
Service cost	
Current Service Cost	(397)
Past Service Cost (including curtailments)	-
Effect of settlements	-
<b>Total Service Cost</b>	<b>(397)</b>

	£(000)
<b>Total net interest</b>	<b>(8)</b>
<b>Total defined benefit cost recognised in Profit or (loss)</b>	<b>(405)</b>



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP



(c) Key elements

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

To help with your year-end reporting, you may wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2024 accounts. To arrange this or to request any additional services or further calculations (eg related to asset ceilings), please get in touch with your Norfolk Pension Fund contact.

(d) General Information for auditor and Employer

**The results in the Schedule report should be read in conjunction with the accompanying report entitled ‘Actuarial Valuation as at 31 March 2024 for Accounting Purposes’. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.**

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

Contents in the remainder of this schedule:

- 1. Data (including early retirements, investment returns, asset split & unfunded pensions)
- 2. Assumptions
- 3. Balance sheet, P&L, OCI disclosures as at 31 March 2024 (and prior year if relevant)
- 4. Projected defined benefit cost for the period to 31 March 2025
- 5. Sensitivity analysis

## Section 1 - Data

### Employer membership statistics

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

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

### Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2023 to 31 March 2024	£2,241,000

### LGPS early retirements

New Early Retirements 1 April 2023 to 31 March 2024	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2023 to 31 March 2024	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 2024 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 2023 to 29 February 2024	7.4%
<b>Total Returns from 1 April 2023 to 31 March 2024</b>	<b>10.3%</b>

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

Please note, IAS19 requires a detailed breakdown of Fund assets which requires me to distinguish between the nature and risk of those assets and to further break them down between those with a quoted price in an active market and those that do not. The split is shown on page 8.

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2024	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2024 pension increase.

Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2024	31 Mar 2023
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.75%	2.95%
Salary Increase Rate	3.45%	3.65%
Discount Rate	4.85%	4.75%

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

### Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2022 model, with a 25% weighting of 2022 data, a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 for the Employer are summarised below:

	Males	Females
Current Pensioners	22.1 years	24.5 years
Future Pensioners*	23.4 years	25.8 years

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

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

Current Pensioners	Future Pensioners
CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 10% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a.

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

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

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

## Section 3 - Balance sheet, P&amp;L, OCI disclosures as at 31 March 2024

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2024

Period ended 31 March 2024	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,664		6,664
Present value of funded obligations		6,904	(6,904)
Present value of unfunded obligations		-	-
<b>Opening Position as at 31 March 2023</b>	<b>6,664</b>	<b>6,904</b>	<b>(240)</b>
Service cost			
Current service cost*		397	(397)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>397</b>	<b>(397)</b>
Net interest			
Interest income on plan assets	332		332
Interest cost on defined benefit obligation		340	(340)
<b>Total net interest</b>	<b>332</b>	<b>340</b>	<b>(8)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>332</b>	<b>737</b>	<b>(405)</b>
Cashflows			
Participants' contributions	183	183	-
Employer contributions	527		527
Benefits paid	(61)	(61)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>7,645</b>	<b>7,763</b>	<b>(118)</b>
Remeasurements			
Changes in financial assumptions		(637)	637
Changes in demographic assumptions		(39)	39
Other experience †	-	204	(204)
Return on assets excluding amounts included in net interest	390		390
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>390</b>	<b>(472)</b>	<b>862</b>
Fair value of plan assets	8,035		8,035
Present value of funded obligations		7,291	(7,291)
Present value of unfunded obligations**		-	-
<b>Closing position as at 31 March 2024</b>	<b>8,035</b>	<b>7,291</b>	<b>744</b>

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

I estimate that the present value of funded obligations comprises of approximately £5,413,000, £858,000 and £1,020,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2024.

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

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

† The other experience on obligations includes an allowance of £204,000 for the April 2024 pension increase order impact.

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

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,115		6,115
Present value of obligations		10,613	(10,613)
<b>Opening Position as at 31 March 2022</b>	<b>6,115</b>	<b>10,613</b>	<b>(4,498)</b>
Service cost			
Current service cost*		969	(969)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>969</b>	<b>(969)</b>
Net interest			
Interest income on plan assets	177		177
Interest cost on defined benefit obligation		306	(306)
<b>Total net interest</b>	<b>177</b>	<b>306</b>	<b>(129)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>177</b>	<b>1,275</b>	<b>(1,098)</b>
Cashflows			
Participants' contributions	171	171	-
Employer contributions	505		505
Benefits paid	(55)	(55)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>6,913</b>	<b>12,004</b>	<b>(5,091)</b>
Remeasurements			
Changes in financial assumptions		(5,608)	5,608
Changes in demographic assumptions		(53)	53
Other experience	-	561	(561)
Return on assets excluding amounts included in net interest	(249)		(249)
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(249)</b>	<b>(5,100)</b>	<b>4,851</b>
Fair value of plan assets	6,664		6,664
Present value of funded obligations		6,904	(6,904)
Present value of unfunded obligations		-	-
<b>Closing position as at 31 March 2023</b>	<b>6,664</b>	<b>6,904</b>	<b>(240)</b>

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

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

## Section 4 - Assets

### Fair value of plan assets

The below asset values are at bid value as required under IAS19.

The IAS19 asset split is based on the Plan's benchmark investment split.

	Period Ended 31 March 2024			
	Quoted £(000)	Unquoted £(000)	Total £(000)	Percentage of Total Assets
Asset category				
<b>Equity Securities:</b>				
Consumer	-	-	-	0%
Manufacturing	-	-	-	0%
Energy and Utilities	-	-	-	0%
Financial Institutions	-	-	-	0%
Health and Care	-	-	-	0%
Information Technology	-	-	-	0%
Other	-	-	-	0%
<b>Debt Securities:</b>				
Corporate Bonds (investment grade)	-	-	-	0%
Corporate Bonds (non-investment grade)	-	-	-	0%
UK Government	200.9	-	200.9	3%
Other	-	-	-	0%
<b>Private Equity:</b>				
All	-	811.2	811.2	10%
<b>Real Estate:</b>				
UK Property	-	601.2	601.2	7%
Overseas Property	-	90.7	90.7	1%
<b>Investment Funds and Unit Trusts:</b>				
Equities	3,772.3	-	3,772.3	47%
Bonds	1,377.3	-	1,377.3	17%
Hedge Funds	-	-	-	0%
Commodities	-	-	-	0%
Infrastructure	-	916.2	916.2	11%
Other	-	-	-	0%
<b>Derivatives:</b>				
Inflation	-	-	-	0%
Interest Rate	-	-	-	0%
Foreign Exchange	143.0	-	143.0	2%
Other	-	-	-	0%
<b>Cash and Cash Equivalents:</b>				
All	122.2	-	122.2	2%
<b>Totals</b>	<b>5,616</b>	<b>2,419</b>	<b>8,035</b>	<b>100%</b>

The breakdown of assets in monetary terms in the table have been shown to the nearest £100. The additional precision in the presentation of the figures has been included because the sum of the values rounded to the nearest £1,000 will not equal the total values due to rounding. Please note that there may still be a rounding difference between the total and the sum of the breakdown values but this difference will be small. For the avoidance of doubt this does not impact any of the other figures in the report.

## Section 5 - Projected defined benefit cost for the period to 31 March 2025

Analysis of projected amount to be charged to operating profit for the period to 31 March 2025

Period Ended 31 March 2025	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		339	(339)	(15.1%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>339</b>	<b>(339)</b>	<b>(15.1%)</b>
Interest income on plan assets	405		405	18.1%
Interest cost on defined benefit obligation		365	(365)	(16.3%)
<b>Total Net Interest Cost</b>	<b>405</b>	<b>365</b>	<b>40</b>	<b>1.8%</b>
<b>Total Included in Profit and Loss</b>	<b>405</b>	<b>704</b>	<b>(299)</b>	<b>(13.3%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £2,241,000.

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

I estimate the Employer's contributions for the period to 31 March 2025 will be approximately £515,000.

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 2025 will be adjusted to take account of the actual pensionable payroll for the period.



## Section 6 - Sensitivity Analysis

### Sensitivity analysis

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

Change in assumptions at 31 March 2024:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	196
1 year increase in member life expectancy	4%	292
0.1% increase in the Salary Increase Rate	0%	31
0.1% increase in the Pension Increase Rate (CPI)	2%	169

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

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

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



# Annual Report for the year ended

31 March 2024

**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 28 February 2025 a copy must be provided to:**

- Flood and Coastal Erosion Risk Management Division, Department for Environment, Food and Rural Affairs via [flood.reports@defra.gov.uk](mailto:flood.reports@defra.gov.uk)
- Asset Management and Engineering, Environment Agency via [idbfund@environment-agency.gov.uk](mailto:idbfund@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, and please answer **ALL QUESTIONS**.

Please round all cash figures down to nearest whole £.

KING'S LYNN

Internal Drainage Board

## Section A – Financial information

**Preliminary information on special levies issued by the Board for 2024-25**

Special levies information for financial year 2024-25	
Name of local authority	£
1. BOROUGH COUNCIL OF KINGS LYNN AND WEST NORFOLK	2,295,150
2. FENLAND DISTRICT COUNCIL	108,270
3. SOUTH HOLLAND DISTRICT COUNCIL	29,260
4.	
5.	
6.	
7.	
8.	
<b>Total</b>	<b>2,432,680</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2024

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 2023*<sup>1</sup>

	Notes	Year ending 31 March 2024 £
<b>INCOME</b>		
A. Drainage Rates		496,267
B. Special Levies		2,294,660
C. Higher Land Water Contributions from the Environment Agency		96,150
D. Contributions received from developers/other beneficiaries		221,867
E. Government Grants (includes capital grants from EA and levy contributions)		176,596
F. PSCAs overall total		208,007
Breakdown:		
from EA		208,007
from other RMAs		
G. Loans		0
H. Rechargeable Works		27,741
I. Interest and Investment Income		414,248
J. Rents and Acknowledgements		2,114
K. Other Income (please specify, adding rows as necessary)		2,350
Sundry Income		2,350
<b>Total income</b>		<b>3,940,000</b>
<b>EXPENDITURE</b>		
L. New Works and Improvement Works		1,066,447
M. Total precept to the Environment Agency		182,195
N. Watercourse maintenance		929,487
O. Pumping Stations, Sluices and Water level control structures		282,110
P. Administration		374,966

<sup>1</sup> [https://saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide\\_2023.pdf](https://saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide_2023.pdf)

Q. PSCAs		198,026
R. Rechargeable Works		0
S. Finance Charges		275,296
T. Biodiversity enhancement and conservation – overall total		8,000
Breakdown:		
General, across the whole region		8,000
SSSI specific, where relevant		
U. Other Expenditure (Absorption Account Deficit) (please specify, adding rows as necessary)		125,415
Electricity costs – overall total		812,366
Breakdown (if possible):		
Standing charge (per annum)		
Unit charge (per annum)		
Fuel (petrol and diesel costs) – overall total		111,539
Breakdown:		
Pumping stations		6,932
Fleet and plant machinery		104,607
<b>Total expenditure</b>		<b>4,365,847</b>
<b>EXCEPTIONAL ITEMS</b>		
V. Profits/(losses) arising from the disposal of fixed assets		34,030
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>(391,817)</b>
W. Developers Funds income not applied in year		1,504,577
X. Grant income not applied in year		0

Value of drainage rates outstanding at year end?

0.06 %
£ 278

Value of special levies outstanding at year end?

0 %
£ 0

**Notes:**

K. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts). Please include sub-total of all other income in the first row and then a breakdown in separate rows below.

- L. 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.
- M. 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.
- N. 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. Please do not include electricity or fuel costs as these are captured separately.
- O. 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. Please do not include electricity or fuel costs as these are captured separately.
- P. 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. Please do not include electricity or fuel costs as these are captured separately.
- Q. State all costs associated with the PSCA.
- R. 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.
- S. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
- T. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help enhance and/or conserve biodiversity. These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions. If possible, you should identify the overall costs and break them down into two groups: general across the whole IDB area, and SSSI specific areas (in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans). Please do not include electricity or fuel costs as these are captured separately.
- U. 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). Please include sub-total of all other expenditure in the first row and then a breakdown in separate rows below.
- V. 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.
- W. Total balance of developer fund year end.
- X. Unspent grant at year end.

## Section B – IDB Reporting

Please answer **ALL QUESTIONS**. We will assume a negative response for any that are not answered.

### 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.

1. Is an up to date statement in place and copy (or weblink) provided to Defra, and EA? [BUSINESS PLAN](#) Yes ☒ No ☐

2. What year was your statement last updated?..... 2022

### Biodiversity

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

4. If "yes" is the Biodiversity Action Plan available on your website? [Biodiversity Action Plan 2023](#)  
[\(wlma.org.uk\)](#) Yes ☒ No ☐

5. What year was your Biodiversity Action Plan last updated?..... 2023

6. Have you reported progress on BAP implementation on your website?.....Yes ☒ No ☐

7. When was biodiversity last discussed at a Board meeting (date)?..... 16.01.2025

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

### SSSI water level management plans

9. Are you responsible for any SSSI water level management plans?.....Yes ☒ No ☐

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update
Dersingham Bog SSSI WLMP	Natural England	February 2000	February 2000
Roydon Common SSSI WLMP	Natural England, Norfolk Wildlife Trust	February 2000	February 2000
Leziate Sugar Derby Fens SSSI WLMP	Natural England	September 2001	September 2001

10. Do you contribute towards any SSSI water level management plans?.....Yes ☐ No ☒

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update


11. Area of SSSI with IDB responsible for water level management plan/s.....

440.92 hectares

12. Area of SSSI with IDB contribution towards water level management plan/s.....

hectares

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

87.9 hectares

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

0 hectares

**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:

15. Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)

☐

16. Co-opted members

☐

17. Directly employed staff

☒

18. Contracted persons or consultants

☒

19. Environmental Partners/NGOs

☒

20. Other

☐

If so, please list:

Re. Q6- BAP progress was reported annually at the January 2024 meeting and these can be found on the website.

**Public sector cooperation agreements (PSCAs)**

21. How many active PSCAs are you working on?

1

22. Which risk management authorities are you working with on a PSCA?

Environment Agency

X

Lead local flood authority

Local authority (not a lead local flood authority)

Internal drainage board

Water company

Other

If other, please list:

23. Please indicate the type of work being undertaken.

Routine maintenance	X
Asset operation and monitoring	
Asset repairs	
Support during flood incident	
Support during flood recovery	
Other	

If other, please list:

Asset Management

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

24. ADIS	<input type="checkbox"/>
25. Paper Records	<input type="checkbox"/>
26. Other Electronic System	<input checked="" type="checkbox"/>

If so, please list:

ESRI (GIS) AND EXCEL

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

28. What is the cumulative total of identified watercourse that the Board periodically maintains?

598 kilometres

29. How many pumping stations does the Board operate?

15 pumping stations

30. How many pumps does the Board operate?



electric  
diesel  
renewable energy pumps (e.g. directly powered by wind, solar, hydro, etc)  
temporary / mobile pumps  
other type of pumps

15
0
0
2
0

31. If other, please list:

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

37.92 cm3/sec

## Health and Safety

33. Does the Board have a current Health and Safety policy in place? Yes ☒ No ☐

34. Does the Board have a Board Member focused on ensuring that Health and Safety is considered when board decisions are made? Yes ☐ No ☒

35. Does the Board have a responsible officer for Health and Safety? Yes ☒ No ☐

36. Have there been any reportable incidents in the past year? Yes ☐ No ☒

If so, please summarise in the box below:

## Guidance and Best Practice

37. Has your IDB adopted a formal Scheme of Delegation? Yes ☒ No ☐

Has your IDB provided, or accessed via a third party, training for board members in the last year in any of the following areas?

38. Governance ☒

39. Finance ☐

40. Environment ☐

41. Health, safety and welfare ☒

42. Communications and engagement ☐

43. Other ☐

If so, please specify:

--

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

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

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

47. 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 ☐

48. 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:

49. Standing Orders ..... Yes ☒ No ☐

50. Have the Standing Orders been approved by Ministers ..... Yes ☒ No ☐

51. Byelaws ..... Yes ☒ No ☐

If you have Byelaws, have:

52. you adopted the 2021 model byelaws..... Yes ☐ No ☒

53. Or have you adopted the 2012 model byelaws..... Yes ☒ No ☐

54. the byelaws been approved by Ministers..... Yes ☒ No ☐

55. Code of Conduct for Board Members..... Yes ☒ No ☐

56. Financial Regulations..... Yes ☒ No ☐

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

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

### Board membership and attendance

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

21
----

60. Seats available to appointed members under the Land Drainage Act 1991.

11
----

61. Number of elected members on the board at year end.

10
----

62. Number of appointed members on the board at year end.

11
----

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

1.8
-----

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

1.7
-----

65. Have you held elections (with or without a vote) within the last three years?.....Yes ☒ No ☐

66. If you have held elections, did they 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 ☐

### Complaints procedure

67. 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 ☒

68. Number of complaints received in the financial year?

1
---

69. Number of complaints outstanding in the financial year?

0
---

70. Number of complaints referred to the Local Government & Social Care Ombudsman?

0
---

71. Number of complaints upheld by the Local Government & Social Care Ombudsman?

0
---

### Public Engagement

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

Published:

72. your completed IDB1 Form

☒

73. press release/s

☐

74. newsletter/s

☒

75. notice/s

☒

76. public consultation

☐

77. updated your IDB website

☒

Media engagement with:

78. national and/or local media e.g. TV, radio, etc

☐

79. national and/or local media e.g. newspaper, magazine, etc

☐

80. trade media

☐

81. social media

☒

Public meetings:

82. Held public meeting/s

☒

83. Attended meetings e.g. Parish Council, local interest group, local flood group, etc

☐

Public events:

84. attended show/event/s e.g. county shows, fairs, etc

☒

85. attended trade event e.g. Flood and Coast, Flood and Water Live, etc

☐

86. hosted IDB open day

☐

## Section B: NOTES

### Guidance and Best Practice

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

### Board membership and attendance

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

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

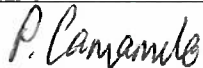
When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

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

## Section C – Declaration

KING'S LYNN	Internal Drainage Board
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I confirm that the information provided in sections A-C or with this form is correct.

Signature	
Date	28/02/2025
Name in BLOCK LETTERS	PHIL CAMAMILE
Designation	CHIEF EXECUTIVE
Email address	PHIL@WLMA.ORG.UK

**BOARD MEMBERSHIP AS AT 31 March 2024**

NAME	MEETINGS	ATTENDED	ATTENDANCE %
<b>ELECTED MEMBERS</b>			
John Askew	3	2	67
James Caley	1	0	0
Gavin Lane	3	1	33
Sam Markillie	3	2	67
Tim Matkin	3	2	67
Mark Riddington	3	3	100
Badur Sigurdsson	3	3	100
Jamie Symington **	3	3	100
Adrian Whitehead	3	2	67
<b>Elected Member Total</b>	<b>25</b>	<b>18</b>	<b>72%</b>

**APPOINTED MEMBERS**

**KL & WNBC**

Steven Bearshaw	2	2	100
Robert Colwell	2	2	100
Mark Dye	2	0	0
Deborah Heneghan	1	1	100
Ben Jones	2	2	100
Martin Little	2	2	100
Brian Long*	4	4	100
Jo Rust	2	2	100
Alexandra Ware	2	2	100
Michael de Whalley	2	2	100

**Fenland DC**

David Oliver	2	1	50
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<b>Appointed Member Total</b>	<b>25</b>	<b>20</b>	<b>80%</b>
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\* Chairman

\*\* Vice-Chairman

Elected Member Average Attendance (excluding vacancies) **72%**

Appointed Member Average Attendance (excluding vacancies) **80%**

[illegible]