



Norfolk Rivers
Drainage Board

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

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 2023. 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: 3-5 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 24% on employees pensionable pay into the pension fund during 2022/23.
- (ii) The expected cost of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure Account in order to spread the cost over the service lives of employees in the scheme. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.
- (iii) The Board's pension liability has been calculated by the fund actuary as set out in the accompanying report entitled: 'Actuarial Valuation as at 31 March 2023 for FRS17 Purposes'.
- (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 2023

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

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 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

NOTES	INCOME AND EXPENDITURE ACCOUNT	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<u>Income</u>						
	Occupiers Drainage Rates	89,746	89,746	0	89,746	89,746	0
1	Special Levies issued by the Board	347,433	347,433	0	347,433	347,433	0
2	Highland Water Contributions from EA	101,618	101,135	-483	101,618	101,135	-483
	Grants Applied	0	9,956	9,956	0	9,956	9,956
3	Income from Rechargeable Works	3,000	505,595	502,595	3,000	505,595	502,595
	Investment Interest	209	2,354	2,145	209	2,354	2,145
5	Other Income	336,637	284,776	-51,861	336,637	284,776	-51,861
	Total Income	£878,643	£1,340,995	£462,352	£878,643	£1,340,995	£462,352
	<u>Less Expenditure</u>						
6	Capital Works	0	9,956	-9,956	0	9,956	-9,956
7	Precept Contributions to EA	78,175	78,515	-340	78,175	78,515	-340
8	Maintenance Works	687,092	605,822	81,270	687,092	605,822	81,270
	Development Expenditure	0	2,273	-2,273	0	2,273	-2,273
9	Administration Charges	184,142	200,743	-16,601	184,142	200,743	-16,601
3	Cost of Rechargeable Works	0	488,759	-488,759	0	488,759	-488,759
4	Net Deficit/(Surplus) on Operating Accounts	0	-15,027	15,027	0	-15,027	15,027
	Total Expenditure	£949,409	£1,371,040	-£421,632	£949,409	£1,371,040	-£421,632
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
	Net Surplus/(Deficit)	-£70,766	-£30,045	£40,721	-£70,766	-£30,045	£40,721

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

NOTES	BALANCE SHEET AS AT 31-3-2023	OPENING BALANCE £	MOVEMENT THIS YEAR £	CLOSING BALANCE £
10	Fixed Assets			
	Land and Buildings	35,964	-999	34,965
	Plant and Equipment	90,945	-15,884	75,062
	Shared Consortium Assets	0	0	0
		126,909	-16,883	110,027
	Current Assets			
11	Bank Account	450,400	-245,094	205,306
12	Trade Debtors	67,971	118,514	186,485
13	Work in Progress	544	10,622	11,166
	Staff Health Insurance	0	0	0
14	Term Deposits	300,000	200,000	500,000
15,16	Drainage Ratepayers and Special Levies Due	-429	-1,041	-1,470
	Prepayments	0	0	0
17	Prepayments to WMA	17,511	13,154	30,665
	VAT Due	-11,906	-20,208	-32,114
	Grants Due	0	1,049	1,049
		824,091	76,997	901,088
	Less Current Liabilities			
	Trade Creditors	1,440	38,220	39,660
	Accruals	155,340	-38,605	116,735
	Payments Received In Advance	13,575	-548	13,027
	Finance Leases	0	0	0
	Payroll Controls	0	0	0
		170,356	-934	169,421
	Net Current Assets	653,736	77,931	731,667
	Less Long Term Liabilities			
19	Pension Liability/(Asset)	122,000	-276,000	-154,000
	Net Assets	£658,645	£337,048	£995,693
20	Reserves			
	Earmarked			
	General Reserve	455,224	-30,045	425,179
18	Grants Reserve	9,428	91,094	100,521
21	Development Reserve	210,035	0	210,035
22	Plant Reserve	65,000	0	65,000
		739,686	61,048	800,734
	Non-Distributable			
23	Revaluation Reserve	40,959	0	40,959
19	Pension Reserve	-122,000	276,000	154,000
		-81,041	276,000	194,959
	Total Reserves	£658,645	£337,048	£995,693

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

- 1 Special Levies due from constituent Billing Authorities are as follows:

	Y-T-D	Y-T-D
	BUDGET	2022/23
Breckland District Council	55,607	55,607
Broadland District Council	83,170	83,170
King's Lynn and West Norfolk Borough Council	21,120	21,120
North Norfolk District Council	110,805	110,805
Norwich City Council	6,200	6,200
South Norfolk District Council	70,531	70,531
	347,433	347,433

- 2 The EA Highland Water Claim for 2022/23 is due to be paid by the Environment Agency (EA) to the Board in September, following the changes made to the timetable in 2015 (previously the payment was made in two installments - one in May and one in December).

- 3 Rechargeable work includes professional supervision and contracting services for various Risk Management Authorities.

- 4 Net Deficit/(Surplus) on Operating Accounts is made up as follows:

	Y-T-D	Y-T-D
	BUDGET	2022/23
Labour Operations Account	0	-8,253
Mobile Plant Operations Account	0	-6,774
	0	-15,027

Detailed operating surpluses/(deficits) for the Labour Operations Account and each item of mobile plant are shown in the Labour and Mobile Plant Operations Reports, which can be made available to members on request.

- 5 Other income is made up as follows:

	Y-T-D	Y-T-D
	BUDGET	2022/23
Shared Income from WMA	336,637	284,326
Insurance Claims	0	0
Sundry Income	0	0
Summons Costs	0	450
	336,637	284,776

- 6 The gross cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works as managed by the Project Development Manager, which can be made available to members on request. The Grants Due/(Unapplied) also correspond with the figures shown on the Balance Sheet. The Executive Committee scrutinise this Report every year.

- 7 The EA Precept due for 2022/23 is payable to the EA on 31 May and the other half is payable to them on 30 November. The Board has no idea where or how this money is spent.

- 8 Detailed maintenance operations are approved by the Board annually and shown on the Operations map, together with the schedule of maintenance works for each catchment, which can be made available to members on request. Expenditure is analysed as follows:

	Y-T-D	Y-T-D
	BUDGET	2022/23
Labour Charges	30,055	30,054
Plant Charges	21,734	21,733
Materials	8,567	8,566
Contractors	229,042	229,029
Plant Hire & Transport	0	0
Direct Works	289,397	289,382
Technical Support Staff Costs	337,201	272,193
Other Technical Support Costs	47,827	32,217
Biodiversity Action Plan Costs	12,667	12,030
Maintenance Works	687,092	605,822

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

9(i) Administration charges reflect the Board's share of consortium expenditure (excluding technical support costs). Detailed expenditure is monitored by the Consortium Management Committee and the Board every three months:

	Y-T-D BUDGET	Y-T-D 2022/23
Administration Staff Costs	129,762	133,797
Other Administration Costs	52,380	65,536
Development Expenditure	0	0
Drainage Rates AV Increases/(Decreases)	500	-108
Depreciation Kettlewell House	999	999
Sundry Debtors written off	0	0
Sundry Expenses	0	36
Settlement Discount	501	483
	184,142	200,743

Other Administration Costs are higher than anticipated because we were advised Pierpoint House would not attract business rates due to being in the enterprise zone, it appears the boundary may have been changed and the zone now ends at our fence. Cleaning costs have also increased significantly with the retirement of the current cleaner. Electricity costs were higher than expected due to the increases seen last year. We hope these will now reduce with the installation of the solar panels, and the reduction we are seeing currently in cost per kWh.

Consortium Charges

	Y-T-D Budget	Y-T-D Actual
9(ii). <u>Expenses</u>		
Technical Support Staff (note 8)	337,201	272,193
Other Technical Support (note 8)	47,827	32,217
Administration Staff Costs (note 9i)	129,762	133,797
Other Administration Costs (Note 9i)	52,380	65,536
Shared Income from the WMA (note 5)	-336,637	-284,326
Net Consortium Charge	230,533	219,417

	Land and Buildings	Plant and Equipment	Total
Cost			
Opening Balance as at 1-4-2022 b/fwd	49,950	136,822	186,772
(+) Additions	0	0	0
(-) Disposals	0	0	0
(=) Closing Balance as at 31-3-2023 c/fwd	49,950	136,822	186,772
Depreciation			
Opening Balance as at 1-4-2022 b/fwd	13,986	45,876	59,862
(+) Depreciation Charge for year	999	15,884	16,883
(-) Accumulated Depreciation written out on disposal	0	0	0
(=) Closing Balance as at 31-3-2023 c/fwd	14,985	61,760	76,745
Net Book Value as at 31-3-2022	35,964	90,945	126,909
Net Book Value as at 31-3-2023	34,965	75,062	110,027

11 Additional sums are now being invested on the short term money market to maximise the return on the working balances, in accordance with the Board's Investment Policy. The Bank Account is reconciled as follows:

	2021/22	2022/23
Opening Balance as at 1-4-2021 b/fwd	357,976	450,400
(+) Receipts	1,598,404	1,257,978
(-) Payments	-1,505,979	-1,503,072
(=) Closing Balance as at 31-3-2023 c/fwd	450,400	205,306
Balance on Statement as at 31-3-2023	430,027	204,902
Less: Unpresented payments	-9,627	0
Add: Unpresented receipts	30,000	404
Closing Balance as at 31-3-2023 c/fwd	450,400	205,306

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

12 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	167,880	5
>30 days and <=60 days	18,605	1
>60 days and <=90 days	0	0
>90 days	0	0
	186,485	6

13 Work in Progress is currently made up of the following jobs:

Customer	Amount	Comp. Date	Originator
RBI0003 - Bintree Breach Repairs	863	30/04/2023	Operations Manager PG
RBL0003 - Blofield Parish Council	4,493	30/04/2023	Operations Manager PG
RNC0005 - NCC Ecological Survey	1,070	30/04/2023	Operations Manager PG
RNC0006 - NCC Flood Investigation Assistance	429	30/04/2023	Operations Manager PG
RNC0010 - NCC Fakenham Watercourse & Access Works	1,366	30/04/2023	Operations Manager PG
RNC0013 - NCC River Burns PSCA	150	30/04/2023	Operations Manager PG
RNC0014 - NCC Brockdish Phase 1 NFM	1,255	30/04/2023	Operations Manager PG
RNCC0015 - NCC Bestthrope and Morley	1,195	30/04/2023	Operations Manager PG
RTH0001 - R Thain	346	30/04/2023	Operations Manager PG
	11,166		

14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Vernon Building Society	500,000	07/11/2022	08/05/2023	3.30%
	500,000			

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

16 There are currently 46 Ratepayers that have not paid their Drainage Rates for 2022/23 (20 of those outstanding are under £5), as compared to 54 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2021/22	2022/23
Arrears b/fwd	-242	-429
Drainage Rates for the year	84,986	89,903
Special Levies for the year	329,005	347,495
New Assessments	570	762
Value Decreases	-2,320	-1,816
Value Increases	1,750	1,051
Payments Received	-414,505	-438,321
Settlement Discount	-478	-483
Returned/(Represented) amounts	856	28
Irrecoverables and write offs	-49	-44
Summons collection costs	0	450
Adjustments	-2	-67
Arrears c/fwd	-429	-1,470

17 Prepayments represent the amount that has been paid to the WMA in advance, which will be used by the WMA to pay the Board's share of consortium expenditure during the next reporting period.

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note **Notes to the Accounts**

18 **Grants Reserve**

Movements on the Grants Reserve are made up as follows:

	<u>2022/23</u>
Opening Balance at 1-4-2022	9,428
Add: Grant Received	100,000
Less: Grant Applied	-9,956
Closing Balance as at 31-3-2023	<u>99,472</u>

	<u>2021/22</u>	<u>2022/23</u>
SCH03 Giant Hogweed Project	3,792	3,792
SCH02 River Wensum Restoration Project WLMP	1,233	1,233
SCH07 River Nar Litcham to Lexham Hall Lakes	760	235
SCH25 WFD Maintenance Improvements PSCA	3,643	3,643
SCH27 River Wensum Culvert Inspections and Works	0	91,619
SCH28 Keswick Bank Repairs	0	0
	<u>9,428</u>	<u>100,521</u>

Grant Due

SCH28 Keswick Bank Repairs	-1,049
	<u>-1,049</u>

- 19(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability/(asset), which has been calculated by the LGPS Fund Actuary as at 31 March 2023.
- 19(ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £121,000 as at 31 March 2023 that is shared by all 6 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 27th January 2022.
- 20 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 28 January 2021. This policy is available for viewing on the Board's website.
- 21 The purpose of the Development Reserve is to reduce the impact on drainage rates and special levies from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to fund in part improvement works that are necessary because of development.
- 22 The purpose of the Plant Reserve is to reduce the impact on drainage rates and special levies as and when equipment is bought and sold, in accordance with the plant renewals programme. Depreciation is its primary source of income, which largely comes from drainage rates/special levies in the form of plant charges included within the maintenance budget, together with any profits on disposal. Changes in hourly charge out rates are determined by the Operations Manager and the Chief Executive. Expenditure is determined by the Board, following recommendations made by the Chief Executive and Operations Manager.
- 23 This Revaluation Reserve has arisen from the revaluation of the Board's share of Kettlewell House on 31 March 2009 (approx. 10%).

Related Party Transactions

- 24 Mr J F Carrick is the Chairman of the Norfolk Rivers IDB. He has been paid £3,500 Chairman's Allowance for the period of 01.11.21-31.10.22.
- 25 The Board uses Rating Software for the collection of Drainage Rates known as DRS. The software was developed by Mr P J Camamile, the Chief Executive, and is supported by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd, and his wife, Mrs P Camamile is a Director. Both are shareholders.

Recommended Actions:

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

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

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual 2020/21	Actual 2021/22	Actual 2022/23	Annual Estimate 2022/23 £	Variance (2022/23) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2022/23 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																	
SCH02	River Wensum WLMP	IDB0079	100%	0.00	0.00	0.00	0	0.00	51,766.59	60,000	8,233.41	51,766.59	53,000.00	0.00	53,000.00	-1,233.41	0.00
SCH03	Giant Hogweed NNI Irradication Scheme	NCC	100%	0.00	0.00	0.00	0	0.00	2,208.31	6,000	3,791.69	2,208.31	6,000.00	0.00	6,000.00	-3,791.69	0.00
SCH04	River Nar Restoration Scheme	IDB0156	100%	0.00	0.00	0.00	0	0.00	108,047.21	153,484	45,436.79	108,047.21	108,047.21	0.00	108,047.21	0.00	0.00
SCH07	River Nar Litcham to Lexham Hall Lakes	IDB0228	100%	0.00	0.00	525.00	0	-525.00	63,026.36	68,464	5,437.64	63,026.36	62,463.88	0.00	62,463.88	-234.98	525.00
	Catchment Officer Employment Costs	IDB0261	100%	0.00	0.00	0.00	0	0.00	40,000.00	40,000	0.00	40,000.00	40,000.00	0.00	40,000.00	0.00	0.00
SCH12	River Wensum Restoration Scheme	IDB0304	100%	18,801.86	3,361.00	0.00	0	0.00	779,734.35	779,630	-104.35	779,630.00	779,630.00	0.00	779,630.00	0.00	0.00
SCH13	River Nar Restoration Scheme 4 Year	IDB0266	100%	2,015.00	0.00	0.00	0	0.00	657,487.83	654,200	-3,287.83	654,200.00	654,200.00	0.00	654,200.00	0.00	0.00
SCH15	Strategic Modelling and Restoration	IDB0324	100%	0.00	0.00	0.00	0	0.00	33,000.00	53,000	20,000.00	33,000.00	33,000.00	0.00	33,000.00	0.00	0.00
SCH25	WFD Maintenance Improvements PSCA	1070026013	100%	0.00	0.00	0.00	0	0.00	11,357.30	15,000	3,642.70	11,357.30	15,000.00	0.00	15,000.00	-3,642.70	0.00
SCH26	Buxton Slow the Flow NFM	IDB0431	100%	0.00	0.00	0.00	0	0.00	45,000.00	45,000	0.00	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00
SCH27	River Wensum Culvert Inspections and Works	IDB0542	100%	0.00	0.00	8,381.50	0	-8,381.50	8,381.50	100,000	91,618.50	8,381.50	0.00	100,000.00	100,000.00	-91,618.50	8,381.50
SCH28	Keswick Bank Repairs	TBC	100%	0.00	0.00	1,049.00	0	-1,049.00	1,049.00	2,500	1,451.00	1,049.00	0.00	0.00	0.00	1,049.00	1,049.00
				20,816.86	3,361.00	9,955.50	0.00	-9,955.50	1,801,058.45	1,977,278	176,219.55	1,797,666.27	1,796,341.09	100,000.00	1,896,341.09	-99,472.28	9,955.50
Non-Grant Aided Works:																	
SCH17	Upstream East Lexham Village			0.00	0.00	0.00	0	0.00	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH22	West Acre Mill Fish Pass			0.00	0.00	0.00	0	0.00	2,030.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH23	Oxnead Headwall			0.00	0.00	0.00	0	0.00	20,206.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH24	Itteringham			0.00	0.00	0.00	0	0.00	8,470.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00	30,850.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Totals				£20,816.86	£3,361.00	£9,955.50	£0	-£9,955.50	£1,831,909.05	£1,977,278	£176,219.55	£1,797,666.27	£1,796,341.09	£100,000.00	£1,896,341.09	-£99,472.28	£9,955.50

G BLOOMFIELD
PROJECT DEVELOPMENT MANAGER

K NASH
PROJECT DELIVERY MANAGER



Norfolk Rivers

Drainage Board

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Our ID	Maintenance Works	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
Smallburgh Sub Catchment					
CMT013G	North Walsham & Dilham Canal Catchment	6,910.73	1,424.05	9,000	7,576
CMT014G	Hundred Stream Catchment	0.00	18,620.02	9,000	-9,620
Middle Bure Sub Catchment					
CMT026G	Hoveton Catchment	0.00	7,555.70	9,000	1,444
North Norfolk Rivers Sub Catchment					
CMT042G	Holme Catchment	5,892.40	0.00	0	0
CMT043G	Burn Catchment (Burnham Norton)	3,195.57	16,789.06	9,000	-7,789
CMT044G	Stiffkey Catchment	56.00	0.00	448	448
Upper Yare and Tas Sub Catchment					
CMT061G	Fornsett to Tasburgh				
061G0301	3 Tharston Drain	0.00	0.00	0	0
061G0302	3a Fundenhall Drain	0.00	0.00	0	0
061G0303	3b Peck Drain	1,445.89	3,815.00	4,500	685
061G0304	3c Wacton Drain	0.00	0.00	0	0
061G0305	3d Sandpit Drain	0.00	0.00	0	0
CMT062G	Flordan to Caistor St Edmunds Catchment	13,443.20	3,191.50	5,443	0
CMT063G	Trowse Catchment	1,822.00	2,413.00	1,064	-1,349
CMT064G	Keswick Catchment	0.00	0.00	0	0
CMT065G	Greath Melton to Colney Catchment	0.00	0.00	0	0
CMT066G	Barnham Broom Catchment	0.00	2,255.33	0	-2,255
CMT067G	Thuxton Catchment	5,539.00	9,198.43	5,172	-4,026
CMT068G	Deopham to Wrampingham	4,891.45	9,774.03	7,020	-2,754
CMT069G	Wymondham Catchment	462.00	1,480.00	2,128	648
CMT070G	Dyke Beck Catchment	672.00	1,480.00	0	-1,480
Upper Bure Sub Catchment					
CMT071G	Thurning Catchment	2,366.00	0.00	13,500	13,500
CMT072G	Corpustry/Cropton Hall Catchment	1,582.00	0.00	4,500	4,500
CMT073G	Mannington Hall Catchment	448.00	0.00	1,064	1,064
CMT074G	Itteringham				
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	168.00	0.00	1,064	1,064
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	0.00	0.00	0	0
074G3601	Itteringham Marsh - 36	714.00	0.00	1,064	1,064
CMT075G	Blickling-Itteringham Catchment	0.00	0.00	0	0
CMT076G	Aldborough and Scarrow Beck	11,548.50	1,844.97	20,748	18,903
CMT077G	Blickling Catchment	0.00	11,215.50	0	-11,216
CMT078G	Aylsham Catchment No.1	0.00	0.00	2,250	2,250
CMT079G	Aylsham North Catchment No.2	2,436.00	2,557.45	2,128	-429
CMT080G	Burgh-Next-Aylsham Catchment	2,569.00	1,986.00	2,250	264
CMT081G	Marsham-Brampton Catchment	26,567.00	34,967.44	26,884	-8,083
CMT082G	Buxton - Hevingham Catchment	9,940.00	13,396.64	9,000	-4,397
CMT083G	Kings Beck Catchment	53,491.60	43,821.80	52,292	8,470
CMT084G	Horstead - Hautbois Catchment	3,188.00	0.00	2,128	2,128
CMT085G	Horstead Catchment	1,911.08	740.00	2,128	1,388
CMT086G	Itteringham Marsh Catchment	0.00	0.00	0	0
Wensum Sub Catchment					
CMT087G	Tatterset A Catchment	0.00	0.00	0	0
CMT088G	Tatterset B Catchment	0.00	0.00	0	0



Norfolk Rivers

Drainage Board

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Our ID	Maintenance Works	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
CMT089G	Tatterford - Raynham Catchment	0.00	0.00	0	0
CMT090G	Dunton Patch Catchment	6,923.50	0.00	0	0
CMT091G	Dunton Patch - Nights Common Catchment	0.00	0.00	0	0
CMT092G	Sculthorpe Catchment	2,696.00	5,666.50	9,000	3,334
CMT093G	Gt Ryburgh Catchment	4,628.64	0.00	0	0
CMT094G	Gt Ryburgh Langor Catchment	2,073.50	0.00	0	0
CMT095G	Gt Ryburgh Stibbard Catchment	862.00	13,659.00	0	-13,659
CMT096G	Gt Ryburgh B Catchment	3,587.00	87.00	4,500	4,413
CMT097G	Guist Catchment	0.00	0.00	2,250	2,250
CMT098G	Foulsham Catchment	1,286.60	1,906.00	5,535	3,629
CMT099G	Elmham A Catchment	5,097.50	15,308.37	6,750	-8,558
CMT100G	Elmham B Catchment	419.90	0.00	2,250	2,250
CMT101G	Beetley Catchment	9,714.03	1,480.00	7,692	6,212
CMT102G	Gressenhall A Catchment	725.00	1,905.50	0	-1,906
CMT103G	Gressenhall B Catchment	0.00	0.00	0	0
CMT104G	Dereham Stream Catchment	6,512.00	8,401.50	6,750	-1,652
CMT105G	Billingford Catchment	2,964.50	2,662.00	4,500	1,838
CMT106G	Bylaugh Meadows Catchment	0.00	24,127.00	4,500	-19,627
CMT107G	Swanton Morley Catchment	0.00	5,886.00	4,500	-1,386
CMT108G	Easthaugh Catchment	0.00	22.50	0	-23
CMT109G	Lenwade Catchment	6,382.50	-285.00	0	285
CMT110G	Reepham - Booton Catchment	6,834.41	0.00	9,000	9,000
CMT111G	Swannington Catchment	11,212.00	12,389.16	4,500	-7,889
CMT112G	Ringland - Morton Hall Catchment	21,562.00	2,068.00	3,375	1,307
CMT113G	Taverham Hall Catchment	0.00	0.00	4,500	4,500
CMT114G	Drayton Low Road Catchment	0.00	0.00	0	0
CMT115G	Costessey Mill Catchment	98.00	0.00	0	0
CMT116G	Hellesdon Low Road A Catchment	0.00	0.00	0	0
CMT117G	Honningham - Berry Hall Catchment	4,096.00	0.00	0	0
CMT118G	Easthaugh Catchment	0.00	1,129.22	0	-1,129
CMT119G	Hellesdon Low Road B Catchment	1,712.50	740.00	0	-740
Upper Nar Sub Catchments					
CMT120G	Upper Nar River Catchment	8,807.00	3,703.00	7,020	3,317
Direct Works		269,454	289,382	289,397	15
Technical Support Staff Costs		261,518	272,193	337,213	65,020
Other Technical Support Costs		35,096	32,217	47,815	15,598
Biodiversity Action Plan Costs		8,264	12,030	12,667	637
Contingency		0	0	0	0
Maintenance Works		£574,332	£605,822	£687,092	£81,270

P GEORGE
OPERATIONS MANAGER



Norfolk Rivers

Drainage Board

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

ID	Direct Works	Actual 2022/23 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
Smallburgh Sub Catchment							
CMT013G	North Walsham & Dilham Canal Catchment	1,424.05	0.00	0.00	268.55	1,155.50	0.00
CMT014G	Hundred Stream Catchment	18,620.02	0.00	0.00	2,035.49	16,584.53	0.00
Middle Bure Sub Catchment							
CMT026G	Hoveton Catchment	7,555.70	0.00	0.00	0.00	7,555.70	0.00
North Norfolk Rivers Sub Catchment							
CMT042G	Holme Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT043G	Burn Catchment (Burnham Norton)	16,789.06	0.00	0.00	204.56	16,584.50	0.00
CMT044G	Stiffkey Catchment	0.00	0.00	0.00	0.00	0.00	0.00
Upper Yare and Tas Sub Catchment							
CMT061G	Forncett to Tasburgh	0.00	0.00	0.00	0.00	0.00	0.00
061G0301	3 Tharston Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0302	3a Fundenhall Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0303	3b Peck Drain	3,815.00	0.00	0.00	510.00	3,305.00	0.00
061G0304	3c Wacton Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0305	3d Sandpit Drain	0.00	0.00	0.00	0.00	0.00	0.00
CMT062G	Flordan to Caistor St Edmunds Catchment	3,191.50	1,769.00	1,182.50	0.00	240.00	0.00
CMT063G	Trowse Catchment	2,413.00	783.00	522.00	0.00	1,108.00	0.00
CMT064G	Keswick Catchment	0.00	0.00	0.00	170.00	-170.00	0.00
CMT065G	Greath Melton to Colney Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT066G	Barnham Broom Catchment	2,255.33	986.00	522.50	25.83	721.00	0.00
CMT067G	Thuxton Catchment	9,198.43	2,726.00	2,221.00	1,792.50	2,458.93	0.00
CMT068G	Deopham to Wramplingham	9,774.03	3,596.00	2,966.00	0.00	3,212.03	0.00
CMT069G	Wymondham Catchment	1,480.00	0.00	0.00	0.00	1,480.00	0.00
CMT070G	Dyke Beck Catchment	1,480.00	0.00	0.00	0.00	1,480.00	0.00



Norfolk Rivers

Drainage Board

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

ID	Direct Works	Actual 2022/23 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
Upper Bure Sub Catchment							
CMT071G	Thurning Catchment	0.00	0.00	0.00	0.00	0.00	0.00
071G3701	37 Fulling Mill - Growle Abbey	0.00	0.00	0.00	0.00	0.00	0.00
071G3801	38 Blackwater to Guestwick	0.00	0.00	0.00	0.00	0.00	0.00
071G3802	38a Thurning Spa	0.00	0.00	0.00	0.00	0.00	0.00
CMT072G	Corpustry/Cropton Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT073G	Mannington Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT074G	Itteringham	0.00	0.00	0.00	0.00	0.00	0.00
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	0.00	0.00	0.00	0.00	0.00	0.00
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	0.00	0.00	0.00	0.00	0.00	0.00
074G3601	Itteringham Marsh - 36	0.00	0.00	0.00	0.00	0.00	0.00
CMT075G	Blickling-Itteringham Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT076G	Aldborough and Scarrow Beck	0.00	0.00	0.00	0.00	0.00	0.00
076G2901	29 Scarrow Beck - Aldborough	1,104.97	522.00	292.50	0.00	290.47	0.00
076G3001	30 Wickmere to Matlaske	0.00	0.00	0.00	0.00	0.00	0.00
076G3002	30a Wickmere Drain	0.00	0.00	0.00	0.00	0.00	0.00
076G3101	31 Aldborough to Bessingham	740.00	0.00	0.00	0.00	740.00	0.00
076G3201	32 Aldborough to Dairy Farm	0.00	0.00	0.00	0.00	0.00	0.00
076G3301	33 Aldborough to Thurgaton Hall	0.00	0.00	0.00	0.00	0.00	0.00
076G3302	33a Hanworth Park Spur	0.00	0.00	0.00	0.00	0.00	0.00
076G3303	33b Hanworth Common	0.00	0.00	0.00	0.00	0.00	0.00
076G4001	40 Thwaite Common Drain	0.00	0.00	0.00	0.00	0.00	0.00
CMT077G	Blickling Catchment	11,215.50	0.00	0.00	0.00	11,215.50	0.00
CMT078G	Aylsham Catchment No.1	0.00	0.00	0.00	0.00	0.00	0.00
CMT079G	Aylsham North Catchment No.2	2,557.45	522.00	360.00	79.45	1,596.00	0.00
CMT080G	Burgh-Next-Aylsham Catchment	1,986.00	783.00	540.00	0.00	663.00	0.00
CMT081G	Marsham-Brampton Catchment	34,967.44	4,306.50	2,781.00	0.00	27,879.94	0.00
CMT082G	Buxton - Hevingham Catchment	13,396.64	738.00	0.00	0.00	12,658.64	0.00
CMT083G	Kings Beck Catchment	43,821.80	0.00	0.00	1,502.80	42,319.00	0.00



Norfolk Rivers

Drainage Board

From: 01 April 2022
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Year Ended: 31 March 2023

ID	Direct Works	Actual 2022/23 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT111G	Swannington Catchment	12,389.16	0.00	200.00	1,702.66	10,486.50	0.00
CMT112G	Ringland - Morton Hall Catchment	2,068.00	0.00	0.00	0.00	2,068.00	0.00
CMT113G	Taverham Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT114G	Drayton Low Road Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT115G	Costessey Mill Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT116G	Hellesdon Low Road A Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT117G	Honningham - Berry Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT118G	Easthaugh Catchment	1,129.22	0.00	0.00	0.00	1,129.22	0.00
CMT119G	Hellesdon Low Road B Catchment	740.00	0.00	0.00	0.00	740.00	0.00
Upper Nar Sub Catchments							
CMT120G	Upper Nar River Catchment	3,703.00	0.00	0.00	0.00	3,703.00	0.00
All Sub Catchments							
ALL	General Duties	0.00	0.00	0.00	0.00	0.00	0.00
Direct Works		£289,381.67	£30,053.50	£21,732.50	£8,566.21	£229,029.46	£0.00

P GEORGE
OPERATIONS MANAGER

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Plant ID	Plant Item	Productive Units	Charge Out Unit	£ Per Unit	Notional Income	Third Party R & M	Inhouse R & M	Fuels	Services	RFL, Int & Insurance	Depreciation	Total Expenditure	Over/(Under) Recovery
M05	Excavator Mounted Bomford Flail 1.2m	369.00	Hours	3.00	1,107.00	0.00	0.00	0.00	235.73	0.00	0.00	235.73	871.27
M10	Herder Mowing Bucket for 8T Machine	0.00	Hours	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
M17	Ifor Williams Trailer	0.00	Hours	2.50	0.00	18.50	0.00	0.00	0.00	0.00	0.00	18.50	-18.50
M31	Tree Shearers	24.00	Day	125.00	3,000.00	425.50	0.00	0.00	1,765.93	0.00	0.00	2,191.43	808.57
M32NR	Bomford Turner Pro-Cut Flail	493.50	Hours	2.00	987.00	0.00	0.00	0.00	1,025.11	0.00	757.20	1,782.31	-795.31
M33NR	Herder MZRT300 2.85M Weedbasket	415.00	Hours	2.00	830.00	0.00	0.00	0.00	792.78	0.00	904.32	1,697.10	-867.10
M34NR	Fuel Bowser	594.00	Hours	2.50	1,485.00	65.00	0.00	1,870.24	2,844.04	0.00	540.72	5,320.00	-3,835.00
M35NR	Doosan Excavator X140LC-5	1,701.50	Hours	18.00	30,627.00	795.20	0.00	1,810.13	7,503.80	0.00	12,081.96	22,191.09	8,435.91
M50	Comfort Space	20.00	Week	200.00	4,000.00	0.00	0.00	0.00	226.45	0.00	1,599.48	1,825.93	2,174.07
Mobile Plant Operations Account (this year)		3,617			£42,036.00	£1,304.20	£0.00	£3,680.37	£14,393.84	£0.00	£15,883.68	£35,262.09	£6,773.91
Mobile Plant Operations Account (last year)		3,138			£35,006.50	£837.25	£252.00	£4,867.31	£8,999.38	£0.00	£17,050.17	£32,006.11	£3,000.39

P GEORGE
OPERATIONS MANAGER

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
Work Done:					
7000	Labour Charges	96,540.00	56,782.00	62,540	-5,758
7005	Contribution from Contractors towards Fixed Overheads	32,916.00	47,229.00	31,150	16,079
		129,456.00	104,011.00	93,690	10,321
Direct Costs:					
7010	Basic Pay	44,182.38	24,625.74	24,415	-211
7020	Overtime	6,154.96	6,530.27	6,645	115
7080	Call out/expenses	113.98	0.00	115	115
7090	Car Allowance	4,210.00	2,310.00	2,520	210
7100	Travelling	7,563.20	4,821.55	4,275	-547
7110	Holiday Pay	4,700.06	2,474.03	2,597	123
7120	Sick Pay	876.26	0.00	0	0
7270	Redundancy/Termination	4,125.00	0.00	0	0
		71,925.84	40,761.59	40,567	-194
Variable Overheads:					
7070	Mobile Telephone Charges	763.95	297.12	300	3
7075	Lone Worker Telephone Charges	612.00	0.00	250	250
7130	Employers N.I.	5,585.10	3,933.95	3,144	-790
7140	Employers Pension	14,046.70	8,640.02	7,454	-1,186
7150	Private Medical/Life Assurance	754.68	586.92	482	-105
		21,762.43	13,458.01	11,630	-1,828
Fixed Supervision Overheads:					
7160	Operations Manager	40,000.00	40,000.00	40,000	0
7200	Yard Rental	1,370.00	0.00	0	0
7240	Training Course Fees	56.25	84.50	0	-85
7250	Protective Clothing/Health and Safety	1,071.29	673.75	493	-181
7260	Small Tools/Consumables	3,613.45	780.39	1,000	220
		46,110.99	41,538.64	41,493	-46
Net Operating Surplus/(Deficit)		-£10,343.26	£8,252.76	£0	£8,253
Productive Hours:					
L02	██████████	516	0	0	0
L05	██████████	952	0	0	0
L06	██████████	1,991	1,958	2,000	-42
		3,459	1,958	2,000	-42
Hours:					
L20	GDR Sales - Maintenance Works	2,253	3,291	2,275	1,016
L20	GDR Sales - Rechargeable Works	2,172	2,620	2,175	445
L25	Robert P Thain	54	446	0	446
L26	A M Ground Maintenance	360	150	0	150
L27	Bear Terrain Ltd (was SJ Cobbold)	20	0	0	0
L28	Broadscape East Limited	157	240	0	240
		5,016	6,747	4,450	2,297
Cost/Hour:					
	Direct Cost	20.79	20.82	20.28	-0.54
	Variable Overhead	6.29	6.87	5.82	-1.05
	Fixed Overhead	3.81	-2.91	5.17	8.08
		£30.89	£24.78	£31.27	£6.49
Holidays Taken:					
NR0003	██████████	10	0	0	0
NR0005	██████████	17	0	0	0
NR0006	██████████	24	25	25	0
		51	25	25	0
Sickdays Taken:					
NR0003	██████████	0	0	0	0
NR0005	██████████	2	0	0	0
NR0006	██████████	7	0	0	0
		9	0	0	0

P GEORGE
OPERATIONS MANAGER

Personal information has been redacted to comply with The General Data Protection Regulation (GDPR)

From 01 April 2022
To 31 March 2023

Period To 12
Year Ended 31 March 2023

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Responsible Officer	Location Of Asset	Capital Cost B/Fwd	Revaluations	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
M05	Excavator Mounted Bomford Flail 1.2m	01/04/2001	5	Paul George	NR29 4RF	1,300.00	0.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00	0.00
M10	Herder Mowing Bucket for 8T Machine	21/10/2011	5	Paul George	NR29 4RF	3,903.00	0.00	0.00	0.00	3,903.00	3,903.00	0.00	0.00	3,903.00	0.00	0.00
M17	Ifor Williams Trailer	01/04/2009	3	Paul George	NR29 4RF	2,929.00	0.00	0.00	0.00	2,929.00	2,929.00	0.00	0.00	2,929.00	0.00	0.00
M31	Tree Shearers	01/11/2016	5	Paul George	NR29 4RF	10,000.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00
M32NR	Bomford Turner Pro-Cut Flail	04/01/2021	7	Paul George	NR29 4RF	5,300.00	0.00	0.00	0.00	5,300.00	946.50	757.20	0.00	1,703.70	0.00	3,596.30
M33NR	Herder MZRT300 2.85M Weedbasket	30/07/2020	7	Paul George	NR29 4RF	6,330.00	0.00	0.00	0.00	6,330.00	1,507.20	904.32	0.00	2,411.52	0.00	3,918.48
M34NR	Fuel Proof Fuel Bowser	30/06/2020	12	Paul George	NR27 9JU	6,491.30	0.00	0.00	0.00	6,491.30	991.32	540.72	0.00	1,532.04	0.00	4,959.26
M35NR	Doosan Excavator DX140LC-5	01/12/2020	7	Paul George	NR27 9JU	84,573.52	0.00	0.00	0.00	84,573.52	15,102.45	12,081.96	0.00	27,184.41	0.00	57,389.11
M50	Comfort Space	27/06/2016	10	Paul George	NR29 4RF	15,995.00	0.00	0.00	0.00	15,995.00	9,197.01	1,599.48	0.00	10,796.49	0.00	5,198.51
Fixed Assets Plant and Equipment						136,821.82	0.00	0.00	0.00	136,821.82	45,876.48	15,883.68	0.00	61,760.16	0.00	75,061.66
B01	Kettlewell House: NK391156 (10%)	25/08/2009	50			49,950.00	0.00	0.00	0.00	49,950.00	13,986.00	999.00	0.00	14,985.00	0.00	34,965.00
Fixed Assets Land and Buildings						49,950.00	0.00	0.00	0.00	49,950.00	13,986.00	999.00	0.00	14,985.00	0.00	34,965.00
Shared Consortium Assets (6.12%)		31/03/2018	1			459.00	0.00	0.00	-459.00	0.00	459.00	0.00	-459.00	0.00	0.00	0.00
Fixed Assets						£187,230.82		£0.00	-£459.00	£186,771.82	£60,321.48	£16,882.68	-£459.00	£76,745.16	£0.00	£110,026.66

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023	ACTUAL 2021/22 £	ACTUAL 2022/23 £
1 Balances brought forward		
General Reserve	502,298	455,224
Development Reserve	210,035	210,034
Plant Reserve	65,000	65,000
Revaluation Reserve	40,959	40,959
Grants Reserve	14,677	9,428
Pension Reserve	-218,000	-122,000
As per Statement of Accounts	614,968	658,645
(-) Fixed Assets and Long Term Liabilities		
Long Term Liabilities	0	0
Pension Liability	-218,000	-122,000
Net Book Value of Tangible Fixed Assets	144,959	126,909
	-73,041	4,909
(=) Adjusted Balances brought forward (Net Current Assets)	688,010	653,736
2 (+) Rates and Special Levies		
Drainage Rates	84,986	89,746
Special Levies issued by the Board	329,005	347,433
As per Statement of Accounts	413,991	437,179
3 (+) All Other Income		
Grants Applied	5,249	9,956
Grant Due	0	1,049
Highland Water Contributions	95,824	101,135
Income from Rechargeable Works	507,853	505,595
Investment Interest	274	2,354
Development Contributions	0	0
Other Income	278,811	284,776
Profit/(Loss) on disposal of Fixed Assets	0	0
As per Statement of Accounts	888,011	904,865
(+) Additional Income from Sale of Fixed Assets		
Capital Cost of disposals	2,870	0
Less: Accumulated depreciation written out	-2,870	0
	0	0
(+) Grants Applied to Grants Received Conversion		
(-) Grants Applied	-5,249	-9,956
(+) Grants Received	0	100,000
	-5,249	90,045
(=) Adjusted Other Income	882,762	994,910
4 (-) Staff Costs		
Labour Operations Account	79,670	46,204
Shared Technical Support Staff Costs	261,518	272,193
Shared Administration Staff Costs	131,175	133,797
	472,363	452,194
5 (-) Loan Interest/Capital Repayments		
Loan Interest	0	0
Capital Repayments	0	0
As per Statement of Accounts	0	0

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023	ACTUAL 2021/22 £	ACTUAL 2022/23 £
6	(-) All Other Expenditure		
	Capital Works	3,361	9,956
	Maintenance Works	574,332	605,822
	Environment Agency Precept	76,268	78,515
	Development Expenditure	0	2,273
	Administration Charges	181,951	200,743
	Cost of Rechargeable Works	505,821	488,759
	Net Deficit/(Surplus) on Operating Accounts	7,343	-15,027
	Pension Interest Cost/(Expected Return on Assets)	0	0
	As per Statement of Accounts	1,349,076	1,371,040
	(-) All Other Expenditure (Non Cash)		
	Plant and Equipment	17,050	15,884
	Buildings	0	0
	Depreciation on Kettlewell House (ncluding in admin. Exp.)	999	999
	Pension Interest Cost/(Expected Return on Assets)	0	0
		18,049	16,883
	(-) Staff Costs now reported in Box 4	472,363	452,194
	(+) Capitalised Additions		
	Land and Buildings	0	0
	Plant and Equipment	0	0
		0	0
	(=) Adjusted Other Expenditure	858,664	901,964
7	(=) Balances carried forward		
	General Reserve	455,224	425,179
	Development Reserve	210,035	210,035
	Plant Reserve	65,000	65,000
	Revaluation Reserve	40,959	40,959
	Grants Reserve	9,428	100,521
	Pension Reserve	-122,000	154,000
	As per Statement of Accounts	658,645	995,693
	(-) Fixed Assets and Long Term Liabilities		
	Long Term Borrowing	0	0
	Pension (Liability)/Asset	-122,000	154,000
	Net Book Value of Tangible Fixed Assets	126,909	110,027
		4,909	264,027
	(=) Adjusted Balances carried forward (Net Current Assets)	653,736	731,667
8	Total Cash and Short Term Investments		
	Cash at Bank and in Hand	450,400	205,306
	Short Term Investments	300,000	500,000
	As per Statement of Accounts	750,400	705,306
9	Total Fixed Assets and Long Term Assets (Net Book Value)		
	Land and Buildings	35,964	34,965
	Plant and Equipment	90,945	75,062
	Shared Consortium Assets	0	0
	As per Statement of Accounts	126,909	110,027
10	Total Borrowings		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	As per Statement of Accounts	0	0

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023	ACTUAL 2021/22 £	ACTUAL 2022/23 £
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2021/22 £	ACTUAL 2022/23 £
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7	Balances carried forward (adjusted)	653,736	731,667
	(-) Deduct: Debtors and Prepayments		
	Trade Debtors	67,971	186,485
	Work in Progress	544	11,166
	Drainage Rates and Special Levies Due	-429	-1,470
	Staff Health Insurances	0	0
	Prepayments	0	0
	Prepayments to WMA	17,511	30,665
	Vat Due from HMRC	-11,906	-32,114
	Grants Due	0	1,049
		73,691	195,782
	(+) Add: Creditors and Payments Received in Advance (<= 1 Year)		
	Trade Creditors	1,440	39,660
	Accruals	155,340	116,735
	Drainage Rates/Special Levies paid in advance	13,575	13,027
	Finance Leases	0	0
		170,356	169,421
	(=) Box 8	750,400	705,306
8	(=) Total Cash and Short Term Investments		
	Cash at Bank and in Hand	450,400	205,306
	Short Term Investments	300,000	500,000
		750,400	705,306

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

17/05/2023

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

Annual Governance and Accountability Return for the year ended 31 March 2023

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

Accounts and Audit Regulations 2015 (SI 2015 No 234)

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

Date of Notice: 25 September 2023

Notice

The audit of accounts for the Norfolk Rivers Internal Drainage Board for the year ended 31 March 2023 was concluded on 12 September 2023 by PKF Littlejohn LLP.

Rights

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

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

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

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

P J CAMAMILE
CHIEF EXECUTIVE

Tel: 01553 819600

E-mail: phil@wlma.org.uk

Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2022/23

NORFOLK RIVERS IDB

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

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

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

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

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

Date(s) internal audit undertaken

03/04/2023

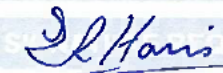
04/04/2023

05/04/2023

Name of person who carried out the internal audit

CHRISTOPHER R. HARRIS I.A. AUDITOR

Signature of person who carried out the internal audit

 SIGNED

Date

04/05/2023

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

EM NORFOLK RIVERS IDB TY

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

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

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

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

17/05/2023

and recorded as minute reference:

43123101 REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER P <https://www.wlma.org.uk/norfolk-idb/home/> ADDRESS

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

In respect of

Norfolk Rivers Internal Drainage Board – DB0061

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor’s limited assurance opinion 2022/23

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

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

None.

3 External auditor certificate 2022/23

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

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

 SIGNATURE REQUIRED

Date

12/09/2023



Internal Audit

FINAL

Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2022/23

April 2023

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

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.

SCOPE

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.

KEY STRATEGIC FINDINGS



The Water Management Alliance has good accounting practices and is a well-run organisation for its six South Lincolnshire and East Anglia member Boards and the Pevensey and Cuckmere Water Level Management Board.



The Water Management Alliance use the Sage 200 suite of software to manage their accounts which supports accurate accounting and good record keeping.

GOOD PRACTICE IDENTIFIED



The Water Management Alliance has good corporate governance as evidenced by the comprehensive minutes of Board and Committee meetings that demonstrate good challenge and an understanding of the issues at hand.



The Water Management Alliance has a very informative website which is easy to navigate, well populated with useful and key information.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	1

Assurance - Key Findings and Management Action Plan (MAP)

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

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

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

ADVISORY NOTE

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

Findings



Directed Risk:

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

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

Other Findings



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



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

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

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

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

Other Findings



The following Policies and procedures were reviewed:

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

These policies were all in order and up to date.



The following Board agendas and minutes were reviewed:

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

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



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



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



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

















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



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

Other Findings

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



Delivery Risk:

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

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

Other Findings

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

Scope and Limitations of the Review

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

Disclaimer

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

Effectiveness of arrangements

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

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

Assurance Assessment

4. The definitions of the assurance assessments are:

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

Acknowledgement

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

Release of Report

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

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

AUDIT PLANNING MEMORANDUM

Appendix B

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

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

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

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

FRS102 as at 31 March 2023 - Results Schedule

Employer : Norfolk Rivers I D B

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 22 February 2023

Date report prepared : 26 April 2023

Summary information from this schedule:

(a) Balance sheet

	31 March 2023	31 March 2022
	£(000)	£(000)
Assets	644	633
Obligations	490	749
Net asset / (liability)	154	(116)

Please contact us if you wish to request additional calculations in respect of the accounting surplus. See the accompanying Accounting Covering Report for additional information.

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

	£(000)
Service cost	
Current Service Cost	(14)
Past Service Cost (including curtailments)	-
Effect of settlements	-
Total Service Cost	(14)

	£(000)
Total net interest	(4)
Total defined benefit cost recognised in Profit or (loss)	(18)



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

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

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

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

(d) General Information for auditor and Employer

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

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

Contents in the remainder of this schedule:

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

Section 1 - Data

Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£000)	Average Age
	31 Mar 2022	31 Mar 2022	31 Mar 2022
Actives	1	35	42
Deferred Pensioners	4	26	55
Pensioners	-	-	-

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

Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2022 to 31 March 2023	£37,000

LGPS early retirements

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

Teachers early retirements

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

Investment returns

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

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

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

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

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

Unfunded benefits

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

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

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

The annual unfunded pensions include the 2023 pension increase.

Bulk transfers

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

Section 2 - Assumptions

Financial assumptions

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

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

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 23 years.

Demographic assumptions

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

	Males	Females
Current Pensioners	21.6 years	24.3 years
Future Pensioners*	22.5 years	25.9 years

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

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

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

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

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

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

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

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

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	633		633
Present value of funded obligations		749	(749)
Present value of unfunded obligations		-	-
Opening Position as at 31 March 2022	633	749	(116)
Service cost			
Current service cost*		14	(14)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	14	(14)
Net interest			
Interest income on plan assets	17		17
Interest cost on defined benefit obligation		21	(21)
Total net interest	17	21	(4)
Total defined benefit cost recognised in Profit or (Loss)	17	35	(18)
Cashflows			
Participants' contributions	2	2	-
Employer contributions	9		9
Benefits paid	(3)	(3)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
Expected closing position	658	783	(125)
Remeasurements			
Changes in financial assumptions		(342)	342
Changes in demographic assumptions		(7)	7
Other experience †	2	56	(54)
Return on assets excluding amounts included in net interest	(16)		(16)
Total remeasurements recognised in Other Comprehensive Income (OCI)	(14)	(293)	279
Fair value of plan assets	644		644
Present value of funded obligations		490	(490)
Present value of unfunded obligations**		-	-
Closing position as at 31 March 2023	644	490	154

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 £24,000, £466,000 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2023.

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

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

† The other experience on obligations includes an allowance for the pension increase order applied to the funded obligations at April 2023 being different to the pension increase assumption adopted in the Employer's Schedule of results at the start of the period. Within this other experience item, the funded obligations have increased by £53,000 as a result of the pension increase order being different to the previous assumption.

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

Period ended 31 March 2022	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	564		564
Present value of obligations		773	(773)
Opening Position as at 31 March 2021	564	773	(209)
Service cost			
Current service cost*		25	(25)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	25	(25)
Net interest			
Interest income on plan assets	12		12
Interest cost on defined benefit obligation		16	(16)
Total net interest	12	16	(4)
Total defined benefit cost recognised in Profit or (Loss)	12	41	(29)
Cashflows			
Participants' contributions	4	4	-
Employer contributions	15		15
Benefits paid	(1)	(1)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	594	817	(223)
Remeasurements			
Changes in financial assumptions		(67)	67
Changes in demographic assumptions		(3)	3
Other experience	-	2	(2)
Return on assets excluding amounts included in net interest	39		39
Total remeasurements recognised in Other Comprehensive Income (OCI)	39	(68)	107
Fair value of plan assets	633		633
Present value of funded obligations		749	(749)
Present value of unfunded obligations		-	-
Closing position as at 31 March 2022	633	749	(116)

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

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

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

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

Period Ended 31 March 2024	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		6	(6)	(17.2%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	6	(6)	(17.2%)
Interest income on plan assets	31		31	83.8%
Interest cost on defined benefit obligation		23	(23)	(62.2%)
Total Net Interest Cost	31	23	8	21.6%
Total Included in Profit and Loss	31	29	2	4.4%

* 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 £37,000.

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

I estimate the Employer's contributions for the period to 31 March 2024 will be approximately £9,000.

Notes:

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

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

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

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2023:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	2%	12
1 year increase in member life expectancy	4%	20
0.1% increase in the Salary Increase Rate	0%	-
0.1% increase in the Pension Increase Rate (CPI)	2%	12

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.

FRS102 as at 31 March 2023 - Results Schedule

Employer : King's Lynn (WMA)

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 22 February 2023

Date report prepared : 26 April 2023

Summary information from this schedule:

(a) Balance sheet

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

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

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

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



Julie Baillie FFA

For and on behalf of Hymans Robertson LLP

(c) Key elements

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

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

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

(d) General Information for auditor and Employer

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

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

Contents in the remainder of this schedule:

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

Section 1 - Data

Employer membership statistics

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

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

Payroll

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

LGPS early retirements

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

Teachers early retirements

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

Investment returns

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

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

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

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

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

Unfunded benefits

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

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

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

The annual unfunded pensions include the 2023 pension increase.

Bulk transfers

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

Section 2 - Assumptions

Financial assumptions

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

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

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

Demographic assumptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes:

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

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

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

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

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

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

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

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



Annual Report for the year ended

31 March 2023

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

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

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

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

Please round all cash figures down to nearest whole £.

NORFOLK RIVERS

Internal Drainage Board

Section A – Financial information

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

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

Special levies information for financial year 2023-24 (forecast)	
Name of local authority	2023-24 forecast £
1. BRECKLAND DISTRICT COUNCIL	59,113
2. BROADLAND DISTRICT COUNCIL	88,188
3. KINGS LYNN AND WEST NORFOLK BOROUGH COUNCIL	22,387
4. NORTH NORFOLK DISTRICT COUNCIL	117,452
5. NORWICH CITY COUNCIL	6,572
6. SOUTH NORFOLK DISTRICT COUNCIL	74,761
7.	
8.	
Total	368,473

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2023

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

	Notes	Year ending 31 March 2023 £
INCOME		
1. Drainage Rates		89,746
2. Special Levies		347,433
3. Higher Land Water Contributions from the Environment Agency		101,135
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		9,956
6. PSCAs from EA and other RMAs		155,829
7. Loans		0
8. Rechargeable Works		349,766
9. Interest and Investment Income		2,354
10. Rents and Acknowledgements		0
11. Other Income		299,803
Total income		1,356,022
EXPENDITURE		
12. New Works and Improvement Works		9,956
13. Total precept to the Environment Agency		78,515
14. Watercourse maintenance		593,792
15. Pumping Stations, Sluices and Water level control structures		0
16. Administration		200,743
17. PSCAs		155,829
18. Rechargeable Works		332,930
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		12,030
22. Other Expenditure		2,273
Total expenditure		1,386,068

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		(30,045)
24. Developers Funds income not applied in year		210,035
25. Grant income not applied in year		100,521

Notes:

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

Section B –IDB Reporting

Policy Delivery Statement

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

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

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

Biodiversity

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

If "yes" is the Biodiversity Action Plan available on your website? [Biodiversity Action Plan 2023 \(wlma.org.uk\)](https://www.wlma.org.uk/uploads/Biodiversity_Action_Plan_2023.pdf) Yes

No

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

2023

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

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

26/07/2023

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

SSSI water level management plans

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

If so, which ones:

River Nar 212.4 ha	Whitewell Common 19.49 ha	Bryants Heath 17.6 ha
Castle Acre Common 17.8 ha	Sea Mere 36.5 ha	Buxton Heath 67.8 ha
Potter and Scarning Fens 6.11 ha	Alderford Common 17.5 ha	South Repps Common 5.5 ha
Booton Common 8.2 ha	Aslacton Parish Land 4.4 ha	Flordon Common 9.9 ha
Swannington Ugate Common 20.5 ha	Wayford Bridge and East Ruston 85.6 ha	

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

529.3ha

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

501.9ha

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

27.4ha

Access to environmental expertise

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

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

Asset Management

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

- ADIS
- Paper Records
- Other Electronic System

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

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

407km

How many pumping stations does the Board operate?

0

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

0

Health and Safety

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

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

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

If so, please summarise in the box below:

Guidance and Best Practice

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

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

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

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

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

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

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

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

Has your Board adopted the following governance documents?

Standing Orders Yes No

Have the Standing Orders been approved by Ministers Yes No

Byelaws Yes No

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

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

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

Financial Regulations..... Yes No

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

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

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	21
Seats available to appointed members under the Land Drainage Act 1991.	11
Number of elected members on the board at year end.	10
Number of appointed members on the board at year end.	11
Mean average number of elected members in attendance at each board meeting over the last financial year.	6
Mean average number of appointed members in attendance at each board meeting over the last financial year.	6

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

Complaints procedure

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

Number of complaints received in the financial year?	3
Number of complaints outstanding in the financial year?	0
Number of complaints referred to the Local Government Ombudsman?	0
Number of complaints upheld by the Local Government Ombudsman?	0

Public Engagement

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

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

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

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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

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

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

Section C – Declaration

NORFOLK RIVERS

Internal Drainage Board

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

Signature

P. Camamile

Date

31/10/2023

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2023

NAME	MEETINGS	ATTENDED	ATTENDANCE %
ELECTED MEMBERS			
Henry Birkbeck	4	1	25
John Carrick *	4	4	100
Henry Cator	4	2	50
Neil Foster	4	3	75
Charles Joice (wef Aug 20)	4	3	75
James Keith (wef May 22)	3	2	67
John Labouchere	4	3	75
Mark Little	4	1	25
Tom Mutimer	4	2	50
Michael Sayer	4	4	100
Elected Member Total	39	25	64%
APPOINTED MEMBERS			
Breckland DC			
Gordon Bambridge **	4	4	100
Broadland DC			
Nigel Brennan (wef Aug 20)	4	2	50
Ken Kelly (wef June 19)	4	3	75
North Norfolk DC			
Harry Blathwayt (wef Oct 19)	4	2	50
Angie Fitch-Tillett (wef May 22)	3	2	67
Nigel Housden (wef June 19)	4	1	25
John Toye (wef Oct 19)	4	1	25
South Norfolk DC			
Nigel Legg	4	3	75
Robert Savage (wef Aug 19)	4	4	100
Jointly Appointed			
Bill Borrett (Breckland DC)	4	2	50
Ian Devereux (wef Aug 19) (KLWNBC)	4	3	75
Appointed Member Total	43	27	63%

* Chairman ** Vice-Chairman

Elected Member Average Attendance (excluding vacancies) **64%**
 Appointed Member Average Attendance (excluding vacancies) **63%**

