



**Norfolk Rivers**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2017**

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

## **NOTE ACCOUNTING POLICIES**

### **1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE**

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with the Financial Reporting Standard for Smaller Entities 2008 (FRSSE) issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and has prepared an Annual Return which all Category 2 Authorities are required to do, in accordance with Regulation 11 of the Accounts and Audit Regulations 2015 based on these Accounts. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 4 of the Guidance published by the Association of Drainage Authorities on 30 March 2017. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

### **2 ACCOUNTING CONCEPTS**

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

Going Concern  
Prudence  
Accruals

### **3 FIXED ASSETS**

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

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

Non-specialised operational properties - existing use value

Specialised operational properties - depreciated replacement cost

Vehicles, plant and equipment are included at cost less depreciation

For the purposes of Box 9 in Section 2 of the audited Annual Return, Fixed Assets are valued at Net Book Value.
- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method.
- (v) The useful lives of the various assets held on the Fixed Asset Register are as follows:

## **NOTE ACCOUNTING POLICIES**

Motor Vehicles and Equipment: 3 years  
Excavators and Tractors: 5 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 21% on employees pensionable pay into the pension fund during 2016/17.
- (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 2017 for FRS17 Purposes'.
- (iv) The Board also has a share of the pension liability which is attributable to its membership of the Water Management Alliance; a defined benefit scheme operated by Norfolk County Council.

### **7 TAXATION**

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

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

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

### **9 INCOME RECOGNITION**

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

NOTE	ACCOUNTING POLICIES
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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/NRIDB\\_Capital\\_Financing\\_and\\_Reserves\\_Policy.pdf](https://www.wlma.org.uk/uploads/NRIDB_Capital_Financing_and_Reserves_Policy.pdf)

This policy is reviewed by the Board triennially.

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

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

NOTES	INCOME AND EXPENDITURE ACCOUNT	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<b><u>Income</u></b>						
	Occupiers Drainage Rates	75,172	75,172	0	75,172	75,172	0
1	Special Levies issued by the Board	290,942	290,942	0	290,942	290,942	0
2	Highland Water Contributions from EA	100,413	122,203	21,790	100,413	122,203	21,790
	Grants Applied	560,645	400,202	-160,443	560,645	400,202	-160,443
3	Income from Rechargeable Works	0	179,959	179,959	0	179,959	179,959
	Investment Interest	5,000	5,553	553	5,000	5,553	553
	Development Contributions	0	3,777	3,777	0	3,777	3,777
5	Other Income	69,664	124,864	55,200	69,664	124,864	55,200
	<b>Total Income</b>	<b>£1,101,836</b>	<b>£1,202,671</b>	<b>£100,836</b>	<b>£1,101,836</b>	<b>£1,202,671</b>	<b>£100,836</b>
	<b><u>Less Expenditure</u></b>						
6	Capital Works	562,645	430,908	131,737	562,645	430,908	131,737
7	Precept Contributions to EA	65,154	64,830	324	65,154	64,830	324
8	Maintenance Works	353,731	354,324	-593	353,731	354,324	-593
9	Administration Charges	127,268	138,338	-11,070	127,268	138,338	-11,070
3	Cost of Rechargeable Works	0	150,086	-150,086	0	150,086	-150,086
4	Net Deficit/(Surplus) on Operating Accounts	0	-25,001	25,001	0	-25,001	25,001
	<b>Total Expenditure</b>	<b>£1,108,798</b>	<b>£1,113,485</b>	<b>-£4,687</b>	<b>£1,108,798</b>	<b>£1,113,485</b>	<b>-£4,687</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
	<b>Net Surplus/(Deficit)</b>	<b>-£6,962</b>	<b>£89,187</b>	<b>£96,149</b>	<b>-£6,962</b>	<b>£89,187</b>	<b>£96,149</b>

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

NOTES	BALANCE SHEET AS AT 31-3-2017	OPENING BALANCE £	MOVEMENT THIS YEAR £	CLOSING BALANCE £
10	<b>Fixed Assets</b>			
	Land and Buildings	41,958	-999	40,959
	Plant and Equipment	14,000	16,287	30,287
	Shared Consortium Assets	0	0	0
		<b>55,958</b>	<b>15,288</b>	<b>71,246</b>
	<b>Current Assets</b>			
11	Bank Account	69,133	74,570	143,703
12	Trade Debtors	11,688	-4,032	7,656
	Work in Progress	820	-820	0
13	Term Deposits	1,100,000	-200,000	900,000
14,15	Drainage Ratepayers and Special Levies Due	6,224	-4,176	2,048
	Prepayments	0	0	0
16	Prepayments to WMA	22,764	-12,030	10,734
	VAT Due	25,291	-14,998	10,293
	Grants Due	0	0	0
		<b>1,235,920</b>	<b>-161,486</b>	<b>1,074,434</b>
	<b>Less Current Liabilities</b>			
	Trade Creditors	80,000	-80,000	0
17	Grants Unapplied	508,984	-161,172	347,812
	Accruals	6,570	5,788	12,358
	Drainage Rates/Special Levies paid in advance	0	0	0
	Finance Leases	0	0	0
	Payroll Controls	0	0	0
		<b>595,554</b>	<b>-235,384</b>	<b>360,170</b>
	<b>Net Current Assets</b>	<b>640,366</b>	<b>73,898</b>	<b>714,264</b>
	<b>Less Long Term Liabilities</b>			
18	Pension Liability	82,000	47,000	129,000
	<b>Net Assets</b>	<b>£614,324</b>	<b>£42,187</b>	<b>£656,511</b>
19	<b>Reserves</b>			
	<b>Earmarked</b>			
	General Reserve	403,582	94,400	497,982
20	Development Reserve	177,792	3,777	181,569
21	Plant Reserve	65,000	0	65,000
		<b>646,374</b>	<b>98,178</b>	<b>744,552</b>
	<b>Non-Distributable</b>			
22	Revaluation Reserve	49,950	-8,991	40,959
18	Pension Reserve	-82,000	-47,000	-129,000
		<b>-32,050</b>	<b>-55,991</b>	<b>-88,041</b>
	<b>Total Reserves</b>	<b>£614,324</b>	<b>£42,187</b>	<b>£656,511</b>

P J CAMAMILE  
CHIEF EXECUTIVE

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

**Note Notes to the Accounts**

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

	Y-T-D BUDGET	Y-T-D 2016/17
Breckland District Council	46,584	46,584
Broadland District Council	69,560	69,560
King's Lynn and West Norfolk Borough Council	17,693	17,693
North Norfolk District Council	92,825	92,825
Norwich City Council	5,194	5,194
South Norfolk District Council	59,086	59,086
	<b>290,942</b>	<b>290,942</b>

- 2 The EA Highland Water Claim for 2016/17 is due to be paid by the Environment Agency (EA) to the Board in September, following the recent changes made to the timetable (previously the payment was made in two installments - one in May and one in December).

- 3 Rechargeable work includes professional supervision and contracting services to the Broads and East Suffolk IDBs.

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

	Y-T-D BUDGET	Y-T-D 2016/17
Labour Operations Account	0	-7,128
Mobile Plant Operations Account	0	-17,873
	<b>0</b>	<b>-25,001</b>

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 BUDGET	Y-T-D 2016/17
Shared Income from WMA	64,164	123,364
Insurance Claims	0	0
Sundry Income	4,000	0
Summons Costs	1,500	1,500
	<b>69,664</b>	<b>124,864</b>

- 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 Engineer, 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 2016/17 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 BUDGET	Y-T-D 2016/17
Labour Charges	89,614	75,612
Plant Charges	11,135	9,395
Materials	3,479	2,935
Contractors	132,393	111,706
Plant Hire & Transport	0	0
<b>Direct Works</b>	<b>236,621</b>	<b>199,648</b>
Technical Support Staff Costs	107,360	144,773
Other Technical Support Costs	1,900	2,236
Biodiversity Action Plan Costs	7,850	7,667
<b>Maintenance Works</b>	<b>353,731</b>	<b>354,324</b>

- 9 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:

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

**Note Notes to the Accounts**

	Y-T-D BUDGET	Y-T-D 2016/17
Administration Staff Costs	89,932	90,455
Other Administration Costs	35,837	45,074
Drainage Rates AV Increases/(Decreases)	500	1,688
Depreciation Kettlewell House	999	999
Sundry Debtors written off	0	0
Sundry Expenses	0	0
Settlement Discount	0	122
	<b>127,268</b>	<b>138,338</b>

**10 TANGIBLE FIXED ASSETS**

Cost	Land and Buildings	Plant and Equipment	Total
Opening Balance as at 1-4-2016 b/fwd	49,950	64,649	114,599
(+) Additions	0	25,995	25,995
(-) Disposals	0	0	0
(=) Closing Balance as at 31-3-2017 c/fwd	<b>49,950</b>	<b>90,644</b>	<b>140,594</b>
<b>Depreciation</b>			
Opening Balance as at 1-4-2016 b/fwd	7,992	50,649	58,641
(+) Depreciation Charge for year	999	9,708	10,707
(-) Accumulated Depreciation written out on disposal	0	0	0
(=) Closing Balance as at 31-3-2017 c/fwd	<b>8,991</b>	<b>60,356</b>	<b>69,347</b>
Net Book Value as at 31-3-2016	<b>41,958</b>	<b>14,000</b>	<b>55,958</b>
Net Book Value as at 31-3-2017	<b>40,959</b>	<b>30,287</b>	<b>71,246</b>

Full details of all movements during this year are recorded in the Board's Fixed Asset Register, which can be made available to members on request. The Board also shares ownership of a proportion of the WMAs Shared Fixed Assets, which were last valued by Cruso & Wilkin, Chartered Surveyors, as at 31 March 2012. Such assets have a Net Book Value of zero.

- 11 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:

	2015/16	2016/17
Opening Balance as at 1-4 b/fwd	225,879	69,133
(+) Receipts	991,820	1,356,819
(-) Payments	-1,148,566	-1,282,249
(=) Closing Balance as at 31-3-2017 c/fwd	<b>69,133</b>	<b>143,703</b>
Balance on Statement as at 31-3-2017	77,676	225,232
Less: Unpresented payments	-8,543	-81,529
Add: Unpresented receipts	0	0
Closing Balance as at 31-3-2017 c/fwd	<b>69,133</b>	<b>143,703</b>

- 12 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	487	3
>30 days and <=60 days	0	0
>60 days and <=90 days	7,169	1
>90 days	0	0
	<b>7,656</b>	<b>4</b>

Paid 18/04/2017

- 13 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
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**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

Note	Notes to the Accounts																																				
	<table><tr><td>Natwest Treasury Reserve Deposit</td><td>400,000</td><td>26/10/2016</td><td>26/10/2017</td><td>0.51%</td></tr><tr><td>National Counties Building Society</td><td>200,000</td><td>15/02/2017</td><td>15/05/2017</td><td>0.33%</td></tr><tr><td>West Bromwich Building Society</td><td>300,000</td><td>28/02/2017</td><td>31/05/2017</td><td>0.33%</td></tr><tr><td></td><td><b>900,000</b></td><td></td><td></td><td></td></tr></table>	Natwest Treasury Reserve Deposit	400,000	26/10/2016	26/10/2017	0.51%	National Counties Building Society	200,000	15/02/2017	15/05/2017	0.33%	West Bromwich Building Society	300,000	28/02/2017	31/05/2017	0.33%		<b>900,000</b>																			
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14	Special Levies are due to be paid by Constituent Councils in two halves on 1 May and 1 November every year.																																				
15	There are currently 37 Ratepayers that have not paid their Drainage Rates for 2016/17, as compared to 53 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:																																				
	<table><tr><td></td><td><b>2015/16</b></td><td><b>2016/17</b></td></tr><tr><td>Arrears b/fwd</td><td>5,857</td><td>6,224</td></tr><tr><td>Drainage Rates for the year</td><td>74,650</td><td>75,171</td></tr><tr><td>Special Levies for the year</td><td>288,923</td><td>290,942</td></tr><tr><td>New Assessments</td><td>43</td><td>1,139</td></tr><tr><td>Value Increases (Decreases)</td><td>-43</td><td>-1,140</td></tr><tr><td>Payments Received</td><td>-364,714</td><td>-370,805</td></tr><tr><td>Returned/(Represented) amounts</td><td>4</td><td>231</td></tr><tr><td>Irrecoverables and write offs</td><td>-297</td><td>-2,090</td></tr><tr><td>Summons collection costs</td><td>1,800</td><td>1,650</td></tr><tr><td>Adjustments</td><td>0</td><td>726</td></tr><tr><td>Arrears c/fwd</td><td><b>6,224</b></td><td><b>2,048</b></td></tr></table>		<b>2015/16</b>	<b>2016/17</b>	Arrears b/fwd	5,857	6,224	Drainage Rates for the year	74,650	75,171	Special Levies for the year	288,923	290,942	New Assessments	43	1,139	Value Increases (Decreases)	-43	-1,140	Payments Received	-364,714	-370,805	Returned/(Represented) amounts	4	231	Irrecoverables and write offs	-297	-2,090	Summons collection costs	1,800	1,650	Adjustments	0	726	Arrears c/fwd	<b>6,224</b>	<b>2,048</b>
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16	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.																																				
17	Grants Unapplied are those grants that we have received in advance of doing work on the following schemes:																																				
	<table><tr><td></td><td><b>2015/16</b></td><td><b>2016/17</b></td></tr><tr><td>SCH03 Giant Hogweed Project</td><td>3,792</td><td>3,792</td></tr><tr><td>SCH02 River Wensum Restoration Project WLMP</td><td>1,233</td><td>1,233</td></tr><tr><td>SCH07 River Nar Litcham to Lexham Hall Lakes</td><td>760</td><td>760</td></tr><tr><td>SCH04 River Nar East Lexham Lakes Bypass</td><td>-4,449</td><td>-216</td></tr><tr><td>SCH12 River Wensum Resoration Scheme</td><td>139,341</td><td>101,200</td></tr><tr><td>SCH13 River Nar Restoration Scheme 4 Year</td><td>384,807</td><td>267,365</td></tr><tr><td>SCH15 Strategic Modelling and Restoration Project</td><td>-16,500</td><td>-16,500</td></tr><tr><td>SCH25 WFD Maintenance Improvements PSCA</td><td>0</td><td>-9,822</td></tr><tr><td></td><td><b>508,984</b></td><td><b>347,812</b></td></tr></table>		<b>2015/16</b>	<b>2016/17</b>	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	760	SCH04 River Nar East Lexham Lakes Bypass	-4,449	-216	SCH12 River Wensum Resoration Scheme	139,341	101,200	SCH13 River Nar Restoration Scheme 4 Year	384,807	267,365	SCH15 Strategic Modelling and Restoration Project	-16,500	-16,500	SCH25 WFD Maintenance Improvements PSCA	0	-9,822		<b>508,984</b>	<b>347,812</b>						
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18(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, which has been calculated by the LGPS Fund Actuary as at 31 March 2017.																																				
18(ii)	The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £1,827,000 as at 31 March 2017 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 28 January 2016.																																				
19	The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 21 January 2015. This policy is available for viewing on the Board's website.																																				
20	The purpose of the Development Reserve is to reduce the impact on drainage rates 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.																																				
21	The purpose of this Reserve is to reduce the impact on drainage rates as and when equipment is bought and sold, in accordance with the mobile 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.																																				

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

**Note    Notes to the Accounts**

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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.

- 22    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**

- 23    Mr D Papworth is the Chairman of the Norfolk Rivers IDB. He has not been paid any Chairman's Allowance during the year.
- 24    The Board has paid B G Goose & Partners a sum of £390.00 for materials, teleporter and driver hire upto 31/03/17. The Board's Operations Manager is a partner of this business.
- 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 31-3-2017.

P J CAMAMILE  
CHIEF EXECUTIVE

P WALKER  
FINANCE ASSISTANT

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2016

Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual 2008/09 to 2011/12 £	Actual 2012/13 £	Actual 2013/14 £	Actual 2014/15	Actual 2015/16	Actual 2016/17	Annual Estimate 2016/17 £	Variance (2016/17) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Requested £	Grant Due/ (Unapplied) £	Grant Applied £
<b>Grant Aided Works:</b>																		
SCH02	River Wensum WLMP	IDB0079	100%	50,750.50	-5,364.91	1,381.00	5,000.00	0.00	0.00	0	0.00	51,766.59	60,000	8,233.41	51,766.59	53,000.00	-1,233.41	0.00
SCH03	Giant Hogweed NNI Irradication Scheme	NCC	100%	1,543.93	62.46	284.46	317.46	0.00	0.00	0	0.00	2,208.31	6,000	3,791.69	2,208.31	6,000.00	-3,791.69	0.00
SCH04	River Nar Restoration Scheme	IDB0156	100%	105,797.46	2,249.75	0.00	0.00	216.00	0.00	0	0.00	108,263.21	153,484	45,220.79	108,263.21	108,047.21	216.00	0.00
SCH07	River Nar Litcham to Lexham Hall Lakes	IDB0228	100%	5,364.91	36,127.79	20,897.19	0.00	111.47	0.00	0	0.00	62,501.36	68,464	5,962.64	62,501.36	62,463.88	-759.98	0.00
	Catchment Officer Employment Costs	IDB0261	100%	0.00	40,000.00	0.00	0.00	0.00	0.00	0	0.00	40,000.00	40,000	0.00	40,000.00	40,000.00	0.00	0.00
SCH12	River Wensum Restoration Scheme	IDB0304	100%	0.00	0.00	6,685.00	101,008.91	201,929.76	201,950.99	452,525	250,574.01	511,574.66	643,525	131,950.34	511,574.66	612,775.00	-101,200.34	201,950.99
SCH13	River Nar Restoration Scheme 4 Year	IDB0266	100%	0.00	0.00	44,317.57	102,389.22	55,707.72	188,428.35	108,120	-80,308.35	390,842.86	654,200	263,357.14	390,842.86	654,200.00	-267,364.60	188,428.35
SCH15	Strategic Modelling and Restoration	IDB0324	100%	0.00	0.00	0.00	0.00	49,500.00	0.00	0	0.00	49,500.00	53,000	3,500.00	49,500.00	33,000.00	16,500.00	0.00
SCH16	Broadland Catchment Partnership		100%	0.00	0.00	0.00	0.00	0.00	0.00	2,000	2,000.00	0.00	3,500	3,500.00	0.00	0.00	0.00	0.00
SCH25	WFD Maintenance Improvements PSCA	1070026013	100%	0.00	0.00	0.00	0.00	0.00	9,822.35	0	-9,822.35	9,822.35	15,000	5,177.65	9,822.35	0.00	9,822.35	9,822.35
				<b>163,456.80</b>	<b>73,075.09</b>	<b>73,565.22</b>	<b>208,715.59</b>	<b>307,464.95</b>	<b>400,201.69</b>	<b>562,645</b>	<b>162,443.31</b>	<b>1,226,479.34</b>	<b>1,697,173</b>	<b>470,693.66</b>	<b>1,226,479.34</b>	<b>1,569,486.09</b>	<b>-347,811.67</b>	<b>400,201.69</b>
<b>Non-Grant Aided Works:</b>																		
SCH22	West Acre Mill Fish Pass			0.00	0.00	0.00	0.00	0.00	2,030.00	0	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	0.00	0.00	20,206.08	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH24	Itteringham			0.00	0.00	0.00	0.00	0.00	8,470.52	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,706.60</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£163,456.80</b>	<b>£73,075.09</b>	<b>£73,565.22</b>	<b>£208,715.59</b>	<b>£307,464.95</b>	<b>£430,908.29</b>	<b>£562,645</b>	<b>£162,443.31</b>	<b>£1,226,479.34</b>	<b>£1,697,173</b>	<b>£470,693.66</b>	<b>£1,226,479.34</b>	<b>£1,569,486.09</b>	<b>-£347,811.67</b>	<b>£400,201.69</b>

G BLOOMFIELD  
CATCHMENT ENGINEER

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

Our ID	Maintenance Works	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
<b>Smallburgh Sub Catchment</b>					
CMT013G	North Walsham & Dilham Canal Catchment	18,106.75	3,206.50	18,721	15,515
CMT014G	Hundred Stream Catchment	10,349.50	0.00	0	0
<b>Middle Bure Sub Catchment</b>					
CMT026G	Hoveton Catchment	0.00	0.00	0	0
<b>North Norfolk Rivers Sub Catchment</b>					
CMT042G	Holme Catchment	6,050.13	0.00	0	0
CMT043G	Burn Catchment (Burnham Norton)	425.25	0.00	1,000	1,000
CMT044G	Stiffkey Catchment	0.00	4,362.00	2,302	-2,060
<b>Upper Yare and Tas Sub Catchment</b>					
CMT061G	Fornsett to Tasburgh				
061G0301	3 Tharston Drain	0.00	0.00	3,475	3,475
061G0302	3a Fundenhall Drain	0.00	0.00	5,234	5,234
061G0303	3b Peck Drain	0.00	0.00	2,889	2,889
061G0304	3c Wacton Drain	0.00	0.00	0	0
061G0305	3d Sandpit Drain	0.00	0.00	1,716	1,716
CMT062G	Flordan to Caistor St Edmunds Catchment	0.00	8,621.00	4,648	0
CMT063G	Trowse Catchment	54.00	720.00	1,173	453
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	1,670.75	1,716	45
CMT067G	Thuxton Catchment	3,210.00	1,962.75	2,889	926
CMT068G	Deopham to Wramplingham	0.00	2,392.50	4,648	2,256
CMT069G	Wymondham Catchment	4,517.83	253.00	2,966	2,713
CMT070G	Dyke Beck Catchment	0.00	248.75	5,234	4,985
<b>Upper Bure Sub Catchment</b>					
CMT071G	Thurning Catchment	5,688.00	1,303.00	0	-1,303
CMT072G	Corpustry/Cropton Hall Catchment	3,756.00	1,785.50	5,192	3,407
CMT073G	Mannington Hall Catchment	1,674.00	1,563.00	2,204	641
CMT074G	Itteringham				
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	486.00	0.00	0	0
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	0.00	0.00	0	0
CMT075G	Blickling-Itteringham Catchment	0.00	0.00	0	0
CMT076G	Aldborough and Scarrow Beck	10,034.75	6,778.00	22,749	15,971
CMT077G	Blickling Catchment	1,404.00	0.00	0	0
CMT078G	Aylsham Catchment No.1	985.50	2,955.75	2,712	-244
CMT079G	Aylsham North Catchment No.2	3,490.00	1,517.20	1,716	199
CMT080G	Burgh-Next-Aylsham Catchment	6,678.66	1,801.25	3,462	1,661
CMT081G	Marsham-Brampton Catchment	16,093.69	24,816.65	21,540	-3,277
CMT082G	Buxton - Hevingham Catchment	2,686.50	13,245.25	7,206	-6,039
CMT083G	Kings Beck Catchment	42,572.82	50,311.05	25,555	-24,756
CMT084G	Horstead - Hautbois Catchment	1,863.00	2,980.63	4,528	1,547
CMT085G	Horstead Catchment	10,593.35	3,114.00	3,200	86
CMT086G	Itteringham Marsh Catchment	0.00	961.50	0	-962
<b>Wensum Sub Catchment</b>					
CMT087G	Tatterset A Catchment	0.00	0.00	0	0
CMT088G	Tatterset B Catchment	0.00	0.00	0	0
CMT089G	Tatterford - Raynham Catchment	546.00	8,050.00	0	-8,050

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

Our ID	Maintenance Works	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
CMT090G	Dunton Patch Catchment	351.00	0.00	0	0
CMT091G	Dunton Patch - Nights Common Catchment	0.00	0.00	0	0
CMT092G	Sculthorpe Catchment	9,232.13	6,753.50	6,407	-347
CMT093G	Gt Ryburgh Catchment	0.00	0.00	3,475	3,475
CMT094G	Gt Ryburgh Langor Catchment	0.00	0.00	0	0
CMT095G	Gt Ryburgh Stibbard Catchment	165.00	115.00	2,302	2,187
CMT096G	Gt Ryburgh B Catchment	45.00	384.00	0	-384
CMT097G	Guist Catchment	0.00	0.00	0	0
CMT098G	Foulsham Catchment	45.00	12,464.00	8,753	-3,711
CMT099G	Elmham A Catchment	7,575.50	207.00	3,475	3,268
CMT100G	Elmham B Catchment	0.00	0.00	0	0
CMT101G	Beetley Catchment	0.00	8,413.00	10,512	2,099
CMT102G	Gressenhall A Catchment	0.00	0.00	1,716	1,716
CMT103G	Gressenhall B Catchment	3,972.75	0.00	0	0
CMT104G	Dereham Stream Catchment	3,852.88	8,053.50	5,821	-2,233
CMT105G	Billingford Catchment	4,338.56	1,851.00	2,302	451
CMT106G	Bylaugh Meadows Catchment	11,442.13	0.00	6,993	6,993
CMT107G	Swanton Morley Catchment	5,262.56	2,661.00	5,234	2,573
CMT108G	Easthaugh Catchment	0.00	0.00	0	0
CMT109G	Lenwade Catchment	4,265.95	0.00	2,204	2,204
CMT110G	Reepham - Booton Catchment	2,777.95	0.00	1,778	1,778
CMT111G	Swannington Catchment	0.00	9,150.50	2,371	-6,780
CMT112G	Ringland - Morton Hall Catchment	8,172.06	0.00	2,320	2,320
CMT113G	Taverham Hall Catchment	0.00	3,637.00	3,480	-157
CMT114G	Drayton Low Road Catchment	0.00	0.00	1,160	1,160
CMT115G	Costessey Mill Catchment	4,502.25	620.50	870	250
CMT116G	Hellesdon Low Road A Catchment	216.00	94.00	870	776
CMT117G	Honningham - Berry Hall Catchment	1,690.00	0.00	870	870
CMT119G	Hellesdon Low Road B Catchment	351.00	0.00	1,469	1,469
<b>Upper Nar Sub Catchments</b>					
CMT120G	Upper Nar River Catchment	1,987.75	623.75	3,564	2,940
<b>Direct Works</b>		<b>221,511.20</b>	<b>199,647.78</b>	<b>236,621</b>	<b>36,973</b>
<b>Technical Support Staff Costs</b>		<b>56,365.00</b>	<b>144,773.00</b>	<b>107,360</b>	<b>-37,413</b>
<b>Other Technical Support Costs</b>		<b>1,830.00</b>	<b>2,236.00</b>	<b>1,900</b>	<b>-336</b>
<b>Biodiversity Action Plan Costs</b>		<b>4,500.00</b>	<b>7,667.00</b>	<b>7,850</b>	<b>183</b>
<b>Contingency</b>		<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Maintenance Works</b>		<b>£284,206.20</b>	<b>£354,323.78</b>	<b>£353,731</b>	<b>-£593</b>

A GOOSE  
OPERATIONS MANAGER



# Norfolk Rivers

## Drainage Board

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

ID	Direct Works	Actual 2016/17 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
<b>Smallburgh Sub Catchment</b>							
CMT013G	North Walsham & Dilham Canal Catchment	3,206.50	548.50	0.00	0.00	2,658.00	0.00
CMT014G	Hundred Stream Catchment	0.00	0.00	0.00	0.00	0.00	0.00
<b>Middle Bure Sub Catchment</b>							
CMT026G	Hoveton Catchment	0.00	0.00	0.00	0.00	0.00	0.00
<b>North Norfolk Rivers Sub Catchment</b>							
CMT042G	Holme Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT043G	Burn Catchment (Burnham Norton)	0.00	0.00	0.00	0.00	0.00	0.00
CMT044G	Stiffkey Catchment	4,362.00	2,712.00	1,650.00	0.00	0.00	0.00
<b>Upper Yare and Tas Sub Catchment</b>							
CMT061G	Fornsett to Tasburgh						
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	0.00	0.00	0.00	0.00	0.00	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	8,621.00	1,431.00	375.00	0.00	6,815.00	0.00
CMT063G	Trowse Catchment	720.00	0.00	0.00	0.00	720.00	0.00
CMT064G	Keswick Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT065G	Greath Melton to Colney Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT066G	Barnham Broom Catchment	1,670.75	295.75	0.00	0.00	1,375.00	0.00
CMT067G	Thuxton Catchment	1,962.75	347.75	0.00	0.00	1,615.00	0.00
CMT068G	Deopham to Wramplingham	2,392.50	422.50	0.00	0.00	1,970.00	0.00
CMT069G	Wymondham Catchment	253.00	253.00	0.00	0.00	0.00	0.00
CMT070G	Dyke Beck Catchment	248.75	113.75	0.00	0.00	135.00	0.00

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

ID	Direct Works	Actual 2016/17 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
<b>Upper Bure Sub Catchment</b>							
CMT071G	Thurning Catchment						
071G3701	37 Fulling Mill - Growle Abbey	1,111.00	1,111.00	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	192.00	192.00	0.00	0.00	0.00	0.00
CMT072G	Corpustry/Cropton Hall Catchment	1,785.50	1,380.50	0.00	0.00	405.00	0.00
CMT073G	Mannington Hall Catchment	1,563.00	1,293.00	0.00	0.00	270.00	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
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	0.00	0.00	0.00	0.00	0.00	0.00
076G3001	30 Wickmere to Matlaske	96.00	96.00	0.00	0.00	0.00	0.00
076G3002	30a Wickmere Drain	1,896.00	1,896.00	0.00	0.00	0.00	0.00
076G3101	31 Aldborough to Bessingham	577.50	442.50	0.00	0.00	135.00	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	2,336.50	1,100.50	0.00	0.00	1,236.00	0.00
076G3302	33a Hanworth Park Spur	384.00	384.00	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	1,488.00	1,488.00	0.00	0.00	0.00	0.00
CMT077G	Blickling Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT078G	Aylsham Catchment No.1	2,955.75	2,275.75	0.00	0.00	680.00	0.00
CMT079G	Aylsham North Catchment No.2	1,517.20	492.00	0.00	0.00	1,025.20	0.00
CMT080G	Burgh-Next-Aylsham Catchment	1,801.25	276.25	0.00	0.00	1,525.00	0.00
CMT081G	Marsham-Brampton Catchment	24,816.65	8,669.25	1,750.00	1,147.40	13,250.00	0.00
CMT082G	Buxton - Hevingham Catchment	13,245.25	5,122.75	1,315.00	0.00	6,807.50	0.00
CMT083G	Kings Beck Catchment	50,311.05	20,422.50	125.00	1,269.55	28,494.00	0.00
CMT084G	Horstead - Hautbois Catchment	2,980.63	2,448.00	352.50	180.13	0.00	0.00

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

ID	Direct Works	Actual 2016/17 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT085G	Horstead Catchment	3,114.00	2,574.00	0.00	0.00	540.00	0.00
CMT086G	Itteringham Marsh Catchment	961.50	826.50	0.00	0.00	135.00	0.00
<b>Wensum Sub Catchment</b>							
CMT087G	Tatterset A Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT088G	Tatterset B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT089G	Tatterford - Raynham Catchment	8,050.00	0.00	0.00	0.00	8,050.00	0.00
CMT090G	Dunton Patch Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT091G	Dunton Patch - Nights Common Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT092G	Sculthorpe Catchment	6,753.50	1,628.50	0.00	0.00	5,125.00	0.00
CMT093G	Gt Ryburgh Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT094G	Gt Ryburgh Langor Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT095G	Gt Ryburgh Stibbard Catchment	115.00	115.00	0.00	0.00	0.00	0.00
CMT096G	Gt Ryburgh B Catchment	384.00	384.00	0.00	0.00	0.00	0.00
CMT097G	Guist Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT098G	Foulsham Catchment	12,464.00	1,999.00	0.00	0.00	10,465.00	0.00
CMT099G	Elmham A Catchment	207.00	0.00	52.00	0.00	155.00	0.00
CMT0100G	Elmham B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT0101G	Beetley Catchment	8,413.00	1,411.00	815.00	17.00	6,170.00	0.00
CMT0102G	Gressenhall A Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT0103G	Gressenhall B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT0104G	Dereham Stream Catchment	8,053.50	2,136.50	375.00	0.00	5,542.00	0.00
CMT0105G	Billingford Catchment	1,851.00	756.00	330.00	0.00	765.00	0.00
CMT0106G	Bylaugh Meadows Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT107G	Swanton Morley Catchment	2,661.00	1,488.00	795.00	0.00	378.00	0.00
CMT108G	Easthaugh Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT109G	Lenwade Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT110G	Reepham - Booton Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT111G	Swannington Catchment	9,150.50	6,212.50	1,460.50	321.00	1,156.50	0.00





# Norfolk Rivers

## Drainage Board

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

ID	Direct Works	Actual 2016/17 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT112G	Ringland - Morton Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT113G	Taverham Hall Catchment	3,637.00	572.00	0.00	0.00	3,065.00	0.00
CMT114G	Drayton Low Road Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT115G	Costessey Mill Catchment	620.50	110.50	0.00	0.00	510.00	0.00
CMT116G	Hellesdon Low Road A Catchment	94.00	0.00	0.00	0.00	94.00	0.00
CMT117G	Honningham - Berry Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT119G	Hellesdon Low Road B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
<b>Upper Nar Sub Catchments</b>							
CMT120G	Upper Nar River Catchment	623.75	183.75	0.00	0.00	440.00	0.00
<b>All Sub Catchments</b>							
ALL	General Duties	0.00	0.00	0.00	0.00	0.00	0.00
<b>Direct Works</b>		<b>£199,647.78</b>	<b>£75,611.50</b>	<b>£9,395.00</b>	<b>£2,935.08</b>	<b>£111,706.20</b>	<b>£0.00</b>

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2016

Period To: 12

To: 31 March 2017

Year Ended: 31 March 2017

Plant ID	Plant Item	Productive Units	Charge Out Unit	£ Per Unit	Notional Income	Third Party R & M	Inhouse R & M	Fuels	RFL, Int & Insurance	Depreciation	Total Expenditure	Over/(Under) Recovery
M05	Herder Mowing Bucket	150.33	Hours	3.00	<b>451.00</b>	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>451.00</b>
M06	Fuel Bowser	0.00	Hours	2.50	<b>0.00</b>	460.00	0.00	0.00	32.85	0.00	<b>492.85</b>	<b>-492.85</b>
M10	Herder Mowing Bucket	0.00	Hours	3.00	<b>0.00</b>	27.06	213.00	0.00	0.00	390.30	<b>630.36</b>	<b>-630.36</b>
M17	Ifor Williams Trailer	0.00	Hours	2.50	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
M19	Doosan DX80R Excavator	1,638.95	Hours	14.25	<b>23,355.00</b>	3,318.55	294.00	4,289.94	190.53	3,984.52	<b>12,077.54</b>	<b>11,277.46</b>
M21	Bomford Protrim Flail	234.40	Hours	2.50	<b>586.00</b>	313.82	0.00	0.00	0.00	0.00	<b>313.82</b>	<b>272.18</b>
M22	Herder Mowing Bucket	0.00	Hours	3.00	<b>0.00</b>	0.00	210.00	0.00	0.00	300.00	<b>510.00</b>	<b>-510.00</b>
M24	Trailer	0.00	Hours	2.50	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
M25	Doosan DX140LC Excavator Q532 MAP	986.73	Hours	15.00	<b>14,801.00</b>	4,457.66	1,704.00	4,081.92	768.69	2,999.76	<b>14,012.03</b>	<b>788.97</b>
M31	Tree Shearers	60.00	Day	125.00	<b>7,500.00</b>	0.00	0.00	0.00	0.00	833.35	<b>833.35</b>	<b>6,666.65</b>
M50	Comfort Space	8.00	Week	190.00	<b>1,520.00</b>	270.00	0.00	0.00	0.00	1,199.61	<b>1,469.61</b>	<b>50.39</b>
<b>Mobile Plant Operations Account (this year)</b>		<b>2,024</b>			<b>£48,213.00</b>	<b>£8,847.09</b>	<b>£2,421.00</b>	<b>£8,371.86</b>	<b>£992.07</b>	<b>£9,707.54</b>	<b>£30,339.56</b>	<b>£17,873.44</b>
<b>Mobile Plant Operations Account (last year)</b>		<b>85</b>			<b>£26,158.85</b>	<b>£3,041.16</b>	<b>£208.00</b>	<b>£1,271.33</b>	<b>£377.30</b>	<b>£10,245.02</b>	<b>£15,142.81</b>	<b>£11,016.04</b>

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

ID	Labour Operations Account	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour Charges	89,977.52	115,969.50	130,493.00	-14,523.50
7005	Contribution from Contractors towards Supervision	0.00	32,191.25	0.00	32,191.25
		<b>89,977.52</b>	<b>148,160.75</b>	<b>130,493.00</b>	<b>17,667.75</b>
<b>Direct Costs:</b>					
7010	Basic Pay	31,315.21	45,517.16	71,010.00	25,492.84
7020	Overtime	4,248.00	12,287.11	0.00	-12,287.11
7030	Bonus	1,753.67	415.35	0.00	-415.35
7040	Service Bonus	2,496.37	0.00	0.00	0.00
7050	Attendance Pay	290.56	0.00	0.00	0.00
7060	Proficiency Certificates	850.00	0.00	0.00	0.00
7080	Call out/expenses	869.40	156.80	0.00	-156.80
7100	Travelling	5,787.00	9,751.35	0.00	-9,751.35
7110	Holiday Pay	5,849.18	5,879.36	0.00	-5,879.36
7120	Sick Pay	443.27	1,292.28	0.00	-1,292.28
		<b>53,902.66</b>	<b>75,299.41</b>	<b>71,010.00</b>	<b>-4,289.41</b>
<b>Variable Overheads:</b>					
7070	Mobile Telephone Charges	308.70	294.33	0.00	-294.33
7075	Lone Worker Telephone Charges	518.40	108.00	0.00	-108.00
7130	Employers N.I.	4,173.84	6,476.90	0.00	-6,476.90
7140	Employers Pension	5,495.93	9,805.58	0.00	-9,805.58
7150	Life Assurance	108.76	93.64	0.00	-93.64
		<b>10,605.63</b>	<b>16,778.45</b>	<b>0.00</b>	<b>-16,778.45</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager	10,781.60	40,484.00	0.00	-40,484.00
7165	Broads Supervision	7,197.87	3,316.00	0.00	-3,316.00
7180	Operations Manager - Vehicle AU64 HCG	6,151.27	-93.75	0.00	93.75
7240	Training Course Fees	0.00	2,302.86	0.00	-2,302.86
7250	Protective Clothing/Health and Safety	958.04	841.76	0.00	-841.76
7260	Small Tools/Consumables	1,511.57	2,104.51	0.00	-2,104.51
7270	Redundancy/Termination Costs	16,940.00	0.00	0.00	0.00
		<b>43,540.35</b>	<b>48,955.38</b>	<b>0.00</b>	<b>-48,955.38</b>
	<b>Staff Costs (excluding depreciation)</b>	<b>104,155.73</b>	<b>141,033.24</b>	<b>71,010.00</b>	<b>-70,023.24</b>
	Depreciation of Company Vehicles	3,892.91	0.00	0.00	0.00
	<b>Staff Costs (including depreciation)</b>	<b>108,048.64</b>	<b>141,033.24</b>	<b>71,010.00</b>	<b>-70,023.24</b>
	<b>Net Operating Surplus/(Deficit)</b>	<b>-£18,071.12</b>	<b>£7,127.51</b>	<b>£59,483.00</b>	<b>-£52,355.49</b>
<b>Productive Hours:</b>					
L01	G Boyce	1,718.50	0.00	0.00	0.00
L02	A Halls	1,466.00	1,529.50	1,606.00	-76.50
L03	A Fowle	148.00	0.00	0.00	0.00
L04	A Brooks	0.00	2,421.00	1,980.00	441.00
L05	N Marshall	0.00	888.00	0.00	888.00
		<b>3,332.50</b>	<b>4,838.50</b>	<b>3,586.00</b>	<b>1,252.50</b>
L20	Wayne Risebrow	0.00	27,755.00	0.00	27,755.00
L21	B G Goose & Partners	0.00	52.00	0.00	52.00
L22	Neil Marshall (before he was employed)	0.00	4,384.25	0.00	4,384.25
		<b>0.00</b>	<b>32,191.25</b>	<b>0.00</b>	<b>32,191.25</b>
<b>Cost/Hour:</b>					
	Direct Cost	16.17	15.56	19.80	4.24
	Variable Overhead	3.18	3.47	0.00	-3.47
	Fixed Overhead	13.07	10.12	0.00	-10.12
		<b>£32.42</b>	<b>£29.15</b>	<b>£19.80</b>	<b>-£9.35</b>
<b>Holidays Taken:</b>					
NR0001	G Boyce	29	0	0	0
NR0002	A Fowle	6	0	0	0

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

ID	Labour Operations Account	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
NR0003	A Halls	29	29	29	0
NR0004	A Brooks	0	24	24	0
NR0005	N Marshall	0	14	14	0
		<b>64</b>	<b>67</b>	<b>67</b>	<b>0</b>
	<b>Sickdays Taken:</b>				
NR0001	G Boyce	17	0	0	0
NR0002	A Fowle	0	0	0	0
NR0003	A Halls	1	15	0	-15
NR0004	A Brooks	0	2	0	-2
NR0005	N Marshall	0	0	0	0
		<b>18</b>	<b>17</b>	<b>0</b>	<b>-17</b>

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

Asset ID	Asset/Asset Type	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	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	Herder Mowing Bucket	01/04/2001	5	1,300.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00	0.00
M06	Fuel Bowser	01/04/2001	5	2,869.62	0.00	0.00	2,869.62	2,869.62	0.00	0.00	2,869.62	0.00	0.00
M10	Herder Mowing Bucket	21/10/2011	5	3,903.00	0.00	0.00	3,903.00	3,447.65	455.35	0.00	3,903.00	0.00	0.00
M17	Ifor Williams Trailer	01/04/2009	3	2,929.00	0.00	0.00	2,929.00	2,929.00	0.00	0.00	2,929.00	0.00	0.00
M19	Doosan DX80R Excavator	21/10/2011	5	39,847.00	0.00	0.00	39,847.00	35,927.53	3,919.47	0.00	39,847.00	0.00	0.00
M21	Bomford Protrim Flail	26/01/2012	3	3,300.00	0.00	0.00	3,300.00	3,300.00	0.00	0.00	3,300.00	0.00	0.00
M22	Herder Mowing Bucket	31/03/2014	5	1,500.00	0.00	0.00	1,500.00	625.00	300.00	0.00	925.00	0.00	575.00
M25	Doosan DX140LC Excavator Q532 MAP	21/03/2016	3	9,000.00	0.00	0.00	9,000.00	249.98	2,999.76	0.00	3,249.74	0.00	5,750.26
M31	Tree Shearers	01/11/2016	5	0.00	10,000.00	0.00	10,000.00	0.00	833.35	0.00	833.35	0.00	9,166.65
M50	Comfort Space	27/06/2016	10	0.00	15,995.00	0.00	15,995.00	0.00	1,199.61	0.00	1,199.61	0.00	14,795.39
<b>Fixed Assets: Plant and Equipment</b>				<b>64,648.62</b>	<b>25,995.00</b>	<b>0.00</b>	<b>90,643.62</b>	<b>50,648.78</b>	<b>9,707.54</b>	<b>0.00</b>	<b>60,356.32</b>	<b>0.00</b>	<b>30,287.30</b>
B01	Kettlewell House: NK391156 (10%)	25/08/2009	50	49,950.00	0.00	0.00	49,950.00	7,992.00	999.00	0.00	8,991.00	0.00	40,959.00
<b>Fixed Assets: Land and Buildings</b>				<b>49,950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,950.00</b>	<b>7,992.00</b>	<b>999.00</b>	<b>0.00</b>	<b>8,991.00</b>	<b>0.00</b>	<b>40,959.00</b>
<b>Shared Consortium Assets (6.12%)</b>				<b>380.97</b>	<b>0.00</b>	<b>0.00</b>	<b>380.97</b>	<b>380.97</b>	<b>0.00</b>	<b>0.00</b>	<b>380.97</b>	<b>0.00</b>	<b>0.00</b>
<b>Fixed Assets</b>				<b>£114,979.59</b>	<b>£25,995.00</b>	<b>£0.00</b>	<b>£140,974.59</b>	<b>£59,021.75</b>	<b>£10,706.54</b>	<b>£0.00</b>	<b>£69,728.29</b>	<b>£0.00</b>	<b>£71,246.30</b>

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
1	<b>Balances brought forward</b>		
	General Reserve	379,607	403,582
	Development Reserve	177,792	177,792
	Plant Reserve	65,000	65,000
	Revaluation Reserve	49,950	49,950
	Pension Reserve	-147,000	-82,000
	<b>As per Statement of Accounts</b>	<b>525,349</b>	<b>614,324</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Long Term Liabilities	0	0
	Pension Liability	-147,000	-82,000
	Net Book Value of Tangible Fixed Assets	79,353	55,958
		<b>-67,647</b>	<b>-26,042</b>
	<b>(=) Adjusted Balances brought forward (Net Current Assets)</b>	<b>592,996</b>	<b>640,366</b>
2	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	74,650	75,172
	Special Levies issued by the Board	288,923	290,942
	<b>As per Statement of Accounts</b>	<b>363,573</b>	<b>366,114</b>
3	<b>(+) All Other Income</b>		
	Grants Applied	293,895	400,202
	Highland Water Contributions	74,707	122,203
	Income from Rechargeable Works	41,844	179,959
	Investment Interest	4,611	5,553
	Development Contribution	0	3,777
	Other Income	70,300	124,864
	Profit/(Loss) on disposal of Fixed Assets	0	0
	<b>As per Statement of Accounts</b>	<b>485,357</b>	<b>836,558</b>
	<b>(+) Additional Income from Sale of Fixed Assets</b>		
	Capital Cost of disposals	23,621	0
	Less: Accumulated depreciation written out	-5,543	0
		<b>18,078</b>	<b>0</b>
	<b>(=) Adjusted Other Income</b>	<b>503,435</b>	<b>836,558</b>
4	<b>(-) Staff Costs</b>		
	Labour Operations Account	104,032	141,033
	Shared Technical Support Staff Costs	56,365	144,773
	Shared Administration Staff Costs	85,349	90,455
		<b>245,746</b>	<b>376,261</b>
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	307,465	430,908
	Maintenance Works	287,520	354,324
	Environment Agency Precept	61,866	64,830

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
	Administration Charges	138,537	138,338
	Cost of Rechargeable Works	22,512	150,086
	Net Deficit/(Surplus) on Operating Accounts	7,054	-25,001
	Pension Interest Cost/(Expected Return on Assets)	0	0
	<b>As per Statement of Accounts</b>	<b>824,954</b>	<b>1,113,485</b>
	<b>(-) All Other Expenditure (Non Cash)</b>		
	Plant and Equipment	14,262	9,707
	Buildings	0	0
	Depreciation on Kettlewell House (ncluding in admin. Exp.)	999	999
	Pension Interest Cost/(Expected Return on Assets)	0	0
		<b>15,261</b>	<b>10,706</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>245,746</b>	<b>376,261</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	0	0
	Plant and Equipment	9,945	25,995
		<b>9,945</b>	<b>25,995</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>573,892</b>	<b>752,513</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	403,582	497,982
	Development Reserve	177,792	181,569
	Plant Reserve	65,000	65,000
	Revaluation Reserve	49,950	40,959
	Pension Reserve	-82,000	-129,000
	<b>As per Statement of Accounts</b>	<b>614,324</b>	<b>656,510</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Long Term Borrowing	0	0
	Pension Liability	-82,000	-129,000
	Net Book Value of Tangible Fixed Assets	55,958	71,246
		<b>-26,042</b>	<b>-57,754</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>640,366</b>	<b>714,264</b>
8	<b>Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	69,133	143,703
	Short Term Investments	1,100,000	900,000
	<b>As per Statement of Accounts</b>	<b>1,169,133</b>	<b>1,043,703</b>
9	<b>Total Fixed Assets and Long Term Assets (Net Book Value)</b>		
	Land and Buildings	41,958	40,959
	Plant and Equipment	14,000	30,287
	Shared Consortium Assets	0	0
	<b>As per Statement of Accounts</b>	<b>55,958</b>	<b>71,246</b>
10	<b>Total Borrowings</b>		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017	ACTUAL 2015/16 £	ACTUAL 2016/17 £
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7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2015/16 £	ACTUAL 2016/17 £
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<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>640,366</b>	<b>714,264</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Trade Debtors	11,688	7,656
	Work in Progress	820	0
	Drainage Rates and Special Levies Due	6,224	2,048
	Prepayments	0	0
	Prepayments to WMA	22,764	10,734
	Vat Due from HMRC	25,291	10,293
	Grants Due	0	0
		<b>66,787</b>	<b>30,731</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Trade Creditors	80,000	0
	Grants Unapplied	508,984	347,812
	Accruals	6,570	12,358
	Drainage Rates/Special Levies paid in advance	0	0
	Finance Leases	0	0
		<b>595,554</b>	<b>360,170</b>
	<b>(=) Box 8</b>	<b>1,169,133</b>	<b>1,043,703</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	69,133	143,703
	Short Term Investments	1,100,000	900,000
		<b>1,169,133</b>	<b>1,043,703</b>

P J CAMAMILE  
CHIEF EXECUTIVE

19 MAY 2017



# Local Councils, Internal Drainage Boards and other Smaller Authorities in England

## Annual return for the year ended 31 March 2017

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Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'\* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

**The annual return on pages 2 to 4 is made up of three sections:**

- Sections 1 and 2 are completed by the smaller authority. **Smaller authorities must approve Section 1 before Section 2.**
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

**Each smaller authority must approve Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.**

### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2017, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

**Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.**

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority for publication and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

It should not be necessary for you to contact the external auditor for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

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

## Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of

smaller authority here:

NORFOLK RIVERS INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including 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 2017, that:

	Agreed		‘Yes’ means that this smaller authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has 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 smaller 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	NA
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

25/05/2017

and recorded as minute reference:

30/17/01

Signed by Chair at meeting where approval is given:

*P. P. P. P.*

Clerk:

*P. Cammillo*

\*Note: Please provide explanations to the external auditor on a separate sheet for each ‘No’ response. Describe how this smaller authority will address the weaknesses identified.



## Section 2 – Accounting statements 2016/17 for

Enter name of  
smaller authority here:

NORFOLK RIVERS INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	592996	640366	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	363573	366114	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	503435	836558	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	245746	376261	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	573892	752513	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	640366	714264	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	1169133	1043703	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	55958	71246	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

*P. Lamanillo*

Date

25/05/2017

I confirm that these accounting statements were approved by this smaller authority on:

25/05/2017

and recorded as minute reference:

32/17/01

Signed by Chair at meeting where approval is given:

*P. V. Grant*

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

Norfolk Rivers Internal Drainage Board

### 1. Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2017; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

### 2. 2016/17 External auditor report

(~~Except for the matters reported below~~)\* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no other matters have come to our attention giving cause for concern that relevant legislative and regulatory requirements have not been met. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3. 2016/17 External auditor certificate

We certify/~~do not certify~~\* that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2017.

\* We do not certify completion because:

External auditor signature

Mazars LLP

External auditor name

Mazars LLP, Durham, DH1 5TS

Date

10 September 2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))



# Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

NORFOLK RIVERS INTERNAL DRAINAGE BOARD

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2017.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this smaller 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 and year-end bank account reconciliations were properly carried out.	✓		
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. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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

Name of person who carried out the internal audit Kathy Woodward

Signature of person who carried out the internal audit K Woodward Date 03/05/2017

\*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, internal audit must explain why not (add separate sheets if needed).



## Guidance notes on completing the 2016/17 annual return

1. You must apply proper practices for preparing this annual return. Proper practices are found in the Practitioners' Guide\* which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. Do not send the external auditor any information not specifically asked for. Doing so is not helpful. However, you must tell the external auditor about any change of Clerk, Responsible Finance Officer or Chair.
6. Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers all your bank accounts. If your smaller authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the accounting statements (Section 2 on page 3). You must provide an explanation for any difference between Box 7 and Box 8. More help on bank reconciliation is available in the Practitioners' Guide\*.
7. Explain fully significant variances in the accounting statements on page 3. Do not just send in a copy of your detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide\* to assist you.
8. If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, <b>including the dates set for the period for the exercise of public rights</b> , has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2017 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

\*Note: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from [www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk) or [www.ada.org.uk](http://www.ada.org.uk).



**Water Management Alliance**

**INTERNAL AUDIT REPORT**

**2016/17**

**April 2017**

Contents:

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

## 1. Executive Summary

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The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kathy Woodward for the year 2016-17. This Executive Summary sets out our overall conclusion on the system reviewed, and summarises the key recommendations arising. A copy of the Terms of Reference for this audit is attached as **Appendix 1**.

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

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

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

New guidance was issued on 30<sup>th</sup> March 2017 by the Joint Practitioners' Advisory Group (JPAG), '*Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements, March 2017*'. Although the new guide does not become mandatory until the 2017/18 financial reports are prepared, the Water Management Alliance has decided on early adoption on a voluntary basis. With this in mind the auditor has considered the effect the new guidance would have on the required internal audit and has concluded that essentially the work remains the same. Therefore the audit has been undertaken in line with previous years, based on the 2007 guidance. Audit work has included review of the procedures and systems of control in place at the Water Management Alliance and considered if they were effective and being applied as intended. Sample testing was carried out on elements as considered necessary by the auditor in order to substantiate the application of the control.

As part of the audit a follow-up was carried out on the recommendations raised in last year's report. Most of the recommendations made have been implemented. There is one recommendation still outstanding in relation to segregation of duties in timesheet authorisation, but this is only a best practice recommendation with no significant risks arising as a consequence.

## 2. Overall Conclusion

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



working as expected. However, there are some aspects that can be improved and details of recommendations can be found in Section 4 together with the actions agreed with the Chief Executive.

The overall level of assurance attributed to the system is:

Substantial Assurance	A sound system of internal control, but there are a few weaknesses that could put achievement of system objectives at risk.
-----------------------	---

The observations and recommendations are detailed in Section 4. Each recommendation is allocated a priority as defined below:

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

### **3. Acknowledgements**

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

Mary Creasy, Personal Assistant (CEO)

Sallyanne Jeffrey, Finance Officer

Trish Walker, Finance Assistant

Graham Tinkler, Rating Officer/Site Warden

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>1. Bank Reconciliation</b></p> <p><b>Observation</b></p> <p>Bank reconciliations are carried out weekly, as per Financial Regulations. Evidence is presented to the Chief Executive each month in the form of a cash flow statement. King's Lynn IDB bank account became overdrawn during the year, but was rectified the following day with no charges being incurred.</p> <p>There were a number of occasions where the dates on the cashbook reconciliation did not tie back to the bank statements being reconciled. The information contained within the report was correct.</p> <p>The use of the unreconciled reports on the cash book seems to have dropped off throughout the course of the year resulting in a large amount of manual reconciliation taking place.</p> <p>It was difficult in some cases to identify the information relating to each individual bank reconciliation that is filed within the folder</p> <p><b>Consequence</b></p> <p>Monthly reconciliations are carried out correctly but this is not always evidenced.</p> <p>The method of carrying out the bank reconciliation is thorough but the supporting reports from Sage are not always printed. The unreconciled reports are not used effectively.</p> <p><b>Recommendation</b></p> <ol style="list-style-type: none"> <li>1. Agree to use the unreconciled report function of sage to minimise the amount of manual reconciliation needed in the process to improve the audit trail of the reconciliation.</li> <li>2. Agree to use file separation in the folders to identify each individual bank reconciliation.</li> </ol>	Low	<p>Agreed.</p> <p>The unreconciled report will be used more consistently.</p> <p>Filing will be improved.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>2. Timesheet Authorisation</b></p> <p><b>Observation</b></p> <p>Files containing the timesheets were requested and checked for evidence of timesheets and authorisation.</p> <p>Results were summarised in a spreadsheet. All timesheets had been signed by the Operations Managers for each Board and by the Finance Officer for WMA.</p> <p>The Broads Operations Manager is authorising his own timesheets due to the remoteness of the working area. The Operations Manager is now managing 3 sites, Broads, Norfolk Rivers and East Suffolk. For this reason at the end of each month an invoice is raised to recharge supervisory time for the other IDB's. While the Broads Operations Manager is salaried, the timesheets are used to evidence the recharges to other boards.</p> <p><b>Consequence</b></p> <p>There is no segregation of duties. This is not best practice, however there is a some mitigating control as all payroll is countersigned by the Chief Executive when is has been entered into Sage and the report produced.</p> <p><b>Recommendation</b></p> <p>To be discussed to establish if the new offices at Martham create on opportunity for a monthly meet up of the Catchment Engineer and the Operations Manager to sign / countersign timesheets when required.</p>	Low	<p>Agreed.</p> <p>The method of authorising these timesheets will be reviewed.</p> <p>Chief Executive/Catchment Engineer.</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>3. Financial Regulations</b></p> <p><b>Observation</b></p> <p>A sample of payments for each Board was selected from the bank statements and traced back to source documents. Purchase orders and invoice payments were for authorisation in accordance with Financial Regulations. Creditor's reports and files containing invoices from all the sites were requested and a sample was checked.</p> <p>Purchase orders and invoice payments are being authorised by the same person. This does not appear to be breach of Financial Regulations. A mitigating control is the review of the Proposed Payments list by the Chief Executive prior to the payment run.</p> <p>There were two Chaps payments made in Dec 2016 on urgent request of the Chief Executive via email.</p> <p>It was later found that the Chief Executive's personal email account had been impersonated by a fraudster and the requests to make a payment where in fact a fraud. This type of fraud is called phishing (sending fraudulent emails) and social engineering (manipulating the victim into performing a task they would not normally do). The total amount lost was £34,438. The Police and the Bank were contacted to try and recover the money – with little success.</p> <p>Weaknesses in the finance system were also observed around the allocation of reference numbers for invoices. There is no 'unique' identifier parameter meaning that many different invoices can be allocated the same reference number and also the second reference where the invoice number received from the supplier would be populated is also not unique. The means that there is no system control over paying duplicate invoices.</p> <p><b>Consequence</b></p> <p>1) Ensuring appropriate authorisation of payments is essential in ensuring the organisation is not targeted by criminals taking advantage of weak systems of internal control.</p>	<p>1) High</p> <p>2) Low</p>	<p>Agreed.</p> <p>Changes have been made to each Board's Financial Regulations (please see attached).</p> <p>Chief Executive.</p> <p>Agreed</p> <p>Speak again to Finance System Advisors about a possible upgrade/change in accounting software.</p> <p>Finance Officer / Chief Executive</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2) Duplicate invoices could be processed as there is no system control in place to prevent this happening. Each transaction cannot be identified individually by its reference (transaction) number causing confusion.</p> <p><b>Recommendation</b></p> <p>1) Financial Regulations need to be followed at all times, by all members of staff. An enhancement has been made to the financial regulations for adoption immediately.</p> <p>2) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>		



## **WATER MANAGEMENT ALLIANCE**

### **INTERNAL AUDIT TERMS OF REFERENCE 2016-17**

## **1. INTRODUCTION**

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1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2016-17.

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

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

Public Sector Internal Audit Standards, April 2017

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

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

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

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

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

## **2. OBJECTIVES AND SCOPE OF THE AUDIT**

---

2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide (Rev March 2017)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Return for 2017 the auditor will consider the following:

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

D. Budgetary Controls

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

E. Income Controls

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

F. Petty Cash Procedures

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

G. Payroll Controls

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

H. Asset Management

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

I. Bank Reconciliation

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

J. Year-end Procedures

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

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

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

### **3. TASKS**

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3.1.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2015-16 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.



## Internal Audit Services

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- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Return for 2016-17.

### 4. WORK PLAN

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

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

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2015-16.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion	0.5
Completing the Return and reporting if required.	0.5

### 5.0 AGREEMENT

---

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

## FRS102 as at 31 March 2017 - Results Schedule

### ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2017 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the report on the disclosure to any third party apply equally to this Results Schedule.

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Norfolk Rivers IDB
Terms of Engagement Signed	23 January 2017



Gemma Sefton FFA  
For and on behalf of Hymans Robertson LLP  
10 April 2017

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	1	20	45
Deferred Pensioners	2	19	48
Pensioners	-	-	-

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

### Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2016 to 31 March 2017	£45,000

### LGPS early retirements

New Early Retirements 1 April 2016 to 31 March 2017	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2016 to 31 March 2017	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 2017 is estimated based on actual Fund returns as provided by the Administering Authority and index returns where necessary. Details are given below:

Actual Returns from 1 April 2016 to 31 December 2016	12.5%
<b>Total Returns from 1 April 2016 to 31 March 2017</b>	<b>17.1%</b>

## 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 2017.

Period Ended	31 Mar 2017	31 Mar 2016
Equities	62%	58%
Bonds	25%	27%
Property	10%	13%
Cash	3%	2%

I estimate the bid value of the Fund's assets as at 31 March 2017 to be £3,439,000,000 based on information provided by the Administering Authority and allowing for index returns where necessary.

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2017	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2017	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2017 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2017 % p.a.	31 Mar 2016 % p.a.
Pension Increase Rate	2.4%	2.2%
Salary Increase Rate	2.7%	3.2%
Discount Rate	2.7%	3.6%

### Mortality

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

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

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

### Historic mortality

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

Period Ended	Prospective Pensioners	Pensioners
31 March 2016	CMI 2010 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..	CMI 2010 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..

Please note that the mortality assumptions are identical to those used in the previous accounting period.

### Commutation

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

## Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2017

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

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	318		318
Present value of funded liabilities		400	(400)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2016</b>	<b>318</b>	<b>400</b>	<b>(82)</b>
Service cost			
Current service cost*		13	(13)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>13</b>	<b>(13)</b>
Net interest			
Interest income on plan assets	12		12
Interest cost on defined benefit obligation		15	(15)
Impact of asset ceiling on net interest	-	-	-
<b>Total net interest</b>	<b>12</b>	<b>15</b>	<b>(3)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>12</b>	<b>28</b>	<b>(16)</b>
Cashflows			
Plan participants' contributions	3	3	-
Employer contributions	10		10
Contributions in respect of unfunded benefits	-		-
Benefits paid	-	-	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>343</b>	<b>431</b>	<b>(88)</b>
Remeasurements			
Changes in demographic assumptions		(6)	6
Changes in financial assumptions		139	(139)
Other experience		(58)	58
Return on assets excluding amounts included in net interest	34		34
Changes in asset ceiling	-	-	-
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>34</b>	<b>75</b>	<b>(41)</b>
Fair value of plan assets	377		377
Present value of funded liabilities		506	(506)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2017</b>	<b>377</b>	<b>506</b>	<b>(129)</b>

\* The current service cost includes an allowance for administration expenses of 0.4% of payroll.

\*\* For unfunded liabilities as at 31 March 2017, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

**Information about the Defined Benefit Obligation**

	Liability split £(000) as at 31 March 2017	Liability split (%) as at 31 March 2017	Weighted Average Duration
Active members	23	4.5%	31.4
Deferred members	483	95.5%	28.4
Pensioner members	-	0%	0.0
<b>Total</b>	<b>506</b>	<b>100.0%</b>	<b>28.4</b>

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

## Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2016

Period ended 31 March 2016	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	302		302
Present value of liabilities		449	(449)
<b>Opening Position as at 31 March 2015</b>	<b>302</b>	<b>449</b>	<b>(147)</b>
Service cost			
Current service cost*		13	(13)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>13</b>	<b>(13)</b>
Net interest			
Interest income on plan assets	10		10
Interest cost on defined benefit obligation		15	(15)
Impact of asset ceiling on net interest	-	-	-
<b>Total net interest</b>	<b>10</b>	<b>15</b>	<b>(5)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>10</b>	<b>28</b>	<b>(18)</b>
Cashflows			
Plan participant's contributions	2	2	-
Employer contributions	7		7
Contributions in respect of unfunded benefits	-		-
Benefits paid	(1)	(1)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>320</b>	<b>478</b>	<b>(158)</b>
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(78)	78
Other experience		-	-
Return on assets excluding amounts included in net interest	(2)		(2)
Changes in asset ceiling	-	-	-
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(2)</b>	<b>(78)</b>	<b>76</b>
Fair value of plan assets	318		318
Present value of funded liabilities		400	(400)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2016</b>	<b>318</b>	<b>400</b>	<b>(82)</b>

\* The current service cost includes an allowance for administration expenses of 0.4% of payroll.

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



## Section 4 - Projected defined benefit cost for the period to 31 March 2018

### Analysis of projected amount to be charged to operating profit for the period to 31 March 2018

Period Ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		16	(16)	(35.7%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>16</b>	<b>(16)</b>	<b>(35.7%)</b>
Interest income on plan assets	10		10	22.2%
Interest cost on defined benefit obligation		14	(14)	(31.1%)
<b>Total Net Interest Cost</b>	<b>10</b>	<b>14</b>	<b>(4)</b>	<b>(8.9%)</b>
<b>Total Included in Profit and Loss</b>	<b>10</b>	<b>30</b>	<b>(20)</b>	<b>(44.6%)</b>

\* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £45,000.

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

I estimate the Employer's contributions for the period to 31 March 2018 will be approximately £10,000.

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 2018 may be adjusted to take account of actual pensionable payroll for the period.

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

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

Change in assumptions at 31 March 2017:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	16%	80
0.5% increase in the Salary Increase Rate	0%	-
0.5% increase in the Pension Increase Rate	16%	80

Notes:

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme liabilities as at 31 March 2017 on varying bases. The approach taken is consistent with that adopted to derive the FRS102 figures provided in this report.

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

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

For further details on the method and assumptions used please refer to the accompanying report 'Actuarial Valuation as at 31 March 2017 for Accounting Purposes'.

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

# Annual Report for the year ended

## 31 March 2017

**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 18 September 2017 a copy must be provided to:**

- Department for Environment, Food and Rural Affairs, Flood Management Division, Area 3C, Nobel House, 17 Smith Square, London SW1P 3JR via [floodreports@defra.gsi.gov.uk](mailto:floodreports@defra.gsi.gov.uk)
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via [rachael.hill@environment-agency.gov.uk](mailto:rachael.hill@environment-agency.gov.uk)
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

**NORFOLK RIVERS**

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2017- 18

*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 2017-18 (forecast)	
Name of local authority	2017-18 forecast £
1. BRECKLAND DISTRICT COUNCIL	47,518
2. BROADLAND DISTRICT COUNCIL	70,954
3. KING'S LYNN AND WEST NORFOLK BOROUGH COUNCIL	18,048
4. NORTH NORFOLK DISTRICT COUNCIL	94,686
5. NORWICH CITY COUNCIL	5,298
6. SOUTH NORFOLK DISTRICT COUNCIL	60,270
7.	
8.	
<b>Total</b>	<b>296,774</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2017

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 2017 £
<b>INCOME</b>		
Drainage Rates		75,172
Special Levies		290,942
Contributions from the Environment Agency		122,203
Contributions applied from developers/other beneficiaries		3,777
Government Grants		400,202
Rechargeable Works		179,959
Interest and Investment Income		5,553
Rents and Acknowledgements		0
Other Income		124,864
<b>Total income</b>		<b>1,202,672</b>
<b>EXPENDITURE</b>		
New Works and Improvement Works		0
Contributions to the Environment Agency		64,830
Drains Maintenance		346,657
Pumping Stations, Sluices and Water level control structures		0
Administration		138,338
Rechargeable Works		150,086
Finance Charges		0
SSSIs		430,908
IDB Biodiversity Action Plan actions or other biodiversity activities		7,667
Other Expenditure		(25,001)
<b>Total expenditure</b>		<b>1,113,485</b>
<b>EXCEPTIONAL ITEMS</b>		
Profits/(losses) arising from the disposal of fixed assets		0
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>89,187</b>

## Notes:

1. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
9. 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.
10. State all costs associated with undertaking works – capital or maintenance – that are 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, but may include other activities.
11. 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).

## 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, EA and CLG? [https://www.wlma.org.uk/uploads/NRIDB\\_Policy\\_Statement.pdf](https://www.wlma.org.uk/uploads/NRIDB_Policy_Statement.pdf) Yes ☒

No ☐

If 'NO', please say why not and when the statement will be produced/revised?:

### Information on the National Flood and Coastal Defence Database

The IDB Review Project Board and the Environment Agency have agreed the means to allow data to be stored on the National Flood and Coastal Defence Database or equivalent systems. Boards are required to report on their asset holding and asset condition at the end of 2007/08.

### Biodiversity

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

If "yes" is the report available to the public.....Yes ☒ No ☐

Has your Biodiversity Action Plan been updated in the last five years?.....Yes ☐ No ☒  
However, the Biodiversity Action Plan is currently being updated in 2017/18.

Have you taken all the BAP actions for the financial year, including reporting?.....Yes ☒ No ☐

### 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)

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?  
(A) ADIS (B) NFCDD (C) Paper Records (D) Other Electronic System (please describe)

Bespoke Microsoft Access Database and GIS.

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

Guidance and Best Practice

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

31

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

Has your IDB provided training for members in the last year?

Considered: ..... Yes ☒ No ☐

Implemented: ..... Yes ☒ No ☐

Please detail:

Various presentations.

Immediate Action

Has your IDB adopted minimum website requirements as specified in the IDB Review Implementation Plan? ..... Yes ☒ No ☐

Is your Board’s website information current for 2017? (Board membership, audited accounts, programmes of works, WLMPS, etc) ..... Yes ☒ No ☐

Has your IDB adopted computerised accounting and rating systems,  
as specified in the IDB Review Implementation Plan?..... 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 are they Flood and Water Management Act compliant i.e. Written for the purposes of  
environmental  
protection?..... 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 ☐

### Board membership and attendance

Seats available to elected members under the Land Drainage Act 1991.	15
Seats available to appointed members under the Land Drainage Act 1991.	16
Number of elected members on the board at year end.	15
Number of appointed members on the board at year end.	14
Mean average number of elected members in attendance at each board meeting over the last financial year.	9
Mean average number of appointed members in attendance at each board meeting over the last financial year.	11

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

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 ☐

### 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 ☐



## Section C – Declaration

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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

13/09/2017

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

[phil@wlma.org.uk](mailto:phil@wlma.org.uk)



# Norfolk Rivers

## Drainage Board

### BOARD MEMBERSHIP AS AT 31 MARCH 2017

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Birkbeck H C	4	3	75	henry@westacre-estate.co.uk
Borthwick J M	4	1	25	Jason@deepdalefarm.co.uk
Bracey J	4	1	25	j.bracey@holkham.co.uk
Carrick J F **	4	3	75	john@castlefarm-swanton.co.uk
Cator H G	4	1	25	hcator@catorandco.com
Foster N W D	4	3	75	neilfoster@lexhamestate.co.uk
Hannah B J	4	1	25	bjhannah@tiscali.co.uk
Labouchere J P	4	3	75	john@labouchere.co.uk
Little M R	4	4	100	mlittle@savills.com
Mutimer G T	4	4	100	mutimer@mutimer.fsnet.co.uk
Oldfield J F	4	1	25	f-oldfield2@sky.com
Papworth P D *	4	4	100	david@tuttingtonhall.co.uk
Sayer M J	4	3	75	msayer@sparhamhouse.co.uk
Shaw S	4	2	50	simonshaw@scottowfarms.co.uk
Wilbourn R	4	1	25	richard@fhfarms.co.uk
<b>APPOINTED MEMBERS</b>				
<b>Breckland DC</b>				
Bambridge S G	4	4	100	gordon.bambridge@breckland.gov.uk
Borrett W P	4	3	75	bill.borrett@breckland.gov.uk
Monument L (Mrs) (wef Oct 16)	2	1	50	linda.monument@breckland.gov.uk
<b>Broadland DC</b>				
Bannock C H (Mrs)	4	4	100	cldr.claudette.bannock@broadland.gov.uk
Carrick P	4	4	100	cldr.paul.carrick@broadland.gov.uk
Everett G	4	4	100	cldr.graham.everett@broadland.gov.uk
Mallet A	4	0	0	cldr.andrew.mallett@broadland.gov.uk
<b>KL&amp;WNBC</b>				
Watson E (Mrs)	4	4	100	cldr.elizabeth.watson@west-norfolk.gov.uk



# Norfolk Rivers

## Drainage Board

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### BOARD MEMBERSHIP AS AT 31 MARCH 2017 (cont/-)

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NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>North Norfolk DC</b>				
Green A R (Mrs)	4	2	50	ann.green@north-norfolk.gov.uk
Moore P	4	1	25	peter.moore@north-norfolk.gov.uk
Palmer B (Miss)	4	0	0	becky.palmer@north-norfolk.gov.uk
<b>South Norfolk DC</b>				
Broome P	4	2	50	pbroome@s-norfolk.gov.uk
Kiddie K	4	4	100	kkiddie@s-norfolk.gov.uk
Legg N	4	4	100	nlegg@s-norfolk.gov.uk

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\* Chairman

\*\* Vice-Chairman

Average attendance = 63%



### Gifts and Hospitality Register for 2016/17

[illegible]