



**Norfolk Rivers**  
Drainage Board

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

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



**NOTE ACCOUNTING POLICIES**

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

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

**2 ACCOUNTING CONCEPTS**

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

Going Concern  
Prudence  
Accruals

**3 FIXED ASSETS**

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

- (ii) All fixed Assets are valued on the following basis:

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

Non-specialised operational properties - existing use value

Specialised operational properties - depreciated replacement cost

Vehicles, plant and equipment are included at cost less depreciation

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

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



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

**7 TAXATION**

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

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

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

**9 INCOME RECOGNITION**

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



<b>NOTE</b>	<b>ACCOUNTING POLICIES</b>
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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 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

NOTES	INCOME AND EXPENDITURE ACCOUNT	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
<b><u>Income</u></b>							
	Occupiers Drainage Rates	76,680	76,680	0	76,680	76,680	0
1	Special Levies issued by the Board	296,774	296,774	0	296,774	296,774	0
2	Highland Water Contributions from EA	128,743	131,374	2,631	128,743	131,374	2,631
	Grants Applied	782,525	146,248	-636,277	782,525	146,248	-636,277
3	Income from Rechargeable Works	11,157	305,129	293,972	11,157	305,129	293,972
	Investment Interest	0	3,589	3,589	0	3,589	3,589
	Development Contributions	0	0	0	0	0	0
5	Other Income	142,930	158,237	15,307	142,930	158,237	15,307
<b>Total Income</b>		<b>£1,438,809</b>	<b>£1,118,032</b>	<b>-£320,778</b>	<b>£1,438,809</b>	<b>£1,118,032</b>	<b>-£320,778</b>
<b><u>Less Expenditure</u></b>							
6	Capital Works	784,525	146,248	638,277	784,525	146,248	638,277
7	Precept Contributions to EA	64,094	64,093	1	64,094	64,093	1
8	Maintenance Works	459,049	480,146	-21,097	459,049	480,146	-21,097
9	Administration Charges	136,540	128,696	7,844	136,540	128,696	7,844
3	Cost of Rechargeable Works	0	255,978	-255,978	0	255,978	-255,978
4	Net Deficit/(Surplus) on Operating Accounts	0	-14,123	14,123	0	-14,123	14,123
<b>Total Expenditure</b>		<b>£1,444,208</b>	<b>£1,061,040</b>	<b>£383,170</b>	<b>£1,444,208</b>	<b>£1,061,040</b>	<b>£383,170</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
<b>Net Surplus/(Deficit)</b>		<b>-£5,399</b>	<b>£56,992</b>	<b>£62,391</b>	<b>-£5,399</b>	<b>£56,992</b>	<b>£62,391</b>

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

NOTES	BALANCE SHEET AS AT 31-3-2018	OPENING BALANCE £	MOVEMENT THIS YEAR £	CLOSING BALANCE £
<b>10</b>	<b>Fixed Assets</b>			
	Land and Buildings	40,959	-999	39,960
	Plant and Equipment	30,287	-6,899	23,388
	Shared Consortium Assets	0	0	0
		<b>71,246</b>	<b>-7,898</b>	<b>63,348</b>
	<b>Current Assets</b>			
11	Bank Account	143,703	96,960	240,663
12	Trade Debtors	7,656	95,021	102,677
13	Work in Progress	0	0	0
14	Term Deposits	900,000	-200,000	700,000
15,16	Drainage Ratepayers and Special Levies Due	2,048	142	2,190
	Prepayments	0	0	0
17	Prepayments to WMA	10,734	-32,655	-21,921
	VAT Due	10,293	-10,293	0
	Grants Due	0	0	0
		<b>1,074,434</b>	<b>-50,825</b>	<b>1,023,609</b>
	<b>Less Current Liabilities</b>			
	Trade Creditors	0	10,502	10,502
	Accruals	12,358	-3,788	8,570
	Drainage Rates/Special Levies paid in advance	0	1,070	1,070
	Finance Leases	0	0	0
	Payroll Controls	0	0	0
		<b>12,358</b>	<b>7,784</b>	<b>20,142</b>
	<b>Net Current Assets</b>	<b>1,062,076</b>	<b>-58,609</b>	<b>1,003,467</b>
	<b>Less Long Term Liabilities</b>			
19	Pension Liability	129,000	-4,000	125,000
	<b>Net Assets</b>	<b>£1,004,322</b>	<b>-£62,507</b>	<b>£941,815</b>
<b>20</b>	<b>Reserves</b>			
	<b>Earmarked</b>			
	General Reserve	497,982	56,992	554,974
18	Grants Reserve	347,812	-123,499	224,313
21	Development Reserve	181,569	0	181,569
22	Plant Reserve	65,000	0	65,000
		<b>1,092,363</b>	<b>-66,507</b>	<b>1,025,856</b>
	<b>Non-Distributable</b>			
23	Revaluation Reserve	40,959	0	40,959
19	Pension Reserve	-129,000	4,000	-125,000
		<b>-88,041</b>	<b>4,000</b>	<b>-84,041</b>
	<b>Total Reserves</b>	<b>£1,004,322</b>	<b>-£62,507</b>	<b>£941,815</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE OFFICER



**From: 01 April 2017**  
**To: 31 March 2018**

**Period To: 12**  
**Year Ended: 31 March 2018**

**Note Notes to the Accounts**

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

	<b>Y-T-D</b>	<b>Y-T-D</b>
	<b>BUDGET</b>	<b>2017/18</b>
Breckland District Council	47,518	47,518
Broadland District Council	70,954	70,954
King's Lynn and West Norfolk Borough Council	18,048	18,048
North Norfolk District Council	94,686	94,686
Norwich City Council	5,298	5,298
South Norfolk District Council	60,270	60,270
	<b>296,774</b>	<b>296,774</b>

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

3 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:

	<b>Y-T-D</b>	<b>Y-T-D</b>
	<b>BUDGET</b>	<b>2017/18</b>
Labour Operations Account	0	1,836
Mobile Plant Operations Account	0	-15,958
	<b>0</b>	<b>-14,123</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:

	<b>Y-T-D</b>	<b>Y-T-D</b>
	<b>BUDGET</b>	<b>2017/18</b>
Shared Income from WMA	137,430	156,212
Insurance Claims	0	0
Sundry Income	5,000	0
Summons Costs	500	2,025
	<b>142,930</b>	<b>158,237</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 2017/18 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:

	<b>Y-T-D</b>	<b>Y-T-D</b>
	<b>BUDGET</b>	<b>2017/18</b>
Labour Charges	109,499	102,229
Plant Charges	8,848	8,261
Materials	1,051	981
Contractors	156,045	145,684
Plant Hire & Transport	282	263
<b>Direct Works</b>	<b>275,724</b>	<b>257,417</b>
Technical Support Staff Costs	173,375	206,445
Other Technical Support Costs	2,100	1,997
Biodiversity Action Plan Costs	7,850	14,287
<b>Maintenance Works</b>	<b>459,049</b>	<b>480,146</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 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

**Note Notes to the Accounts**

	<b>Y-T-D BUDGET</b>	<b>Y-T-D 2017/18</b>
Administration Staff Costs	95,418	92,913
Other Administration Costs	39,623	33,500
Drainage Rates AV Increases/(Decreases)	500	828
Depreciation Kettlewell House	999	999
Sundry Debtors written off	0	0
Sundry Expenses	0	216
Settlement Discount	0	241
	<b>136,540</b>	<b>128,696</b>

**10 TANGIBLE FIXED ASSETS**

<b>Cost</b>	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Total</b>
Opening Balance as at 1-4-2017 b/fwd	49,950	90,644	140,594
(+) Additions	0	0	0
(-) Disposals	0	0	0
(=) Closing Balance as at 31-3-2018 c/fwd	<b>49,950</b>	<b>90,644</b>	<b>140,594</b>
<b>Depreciation</b>			
Opening Balance as at 1-4-2017 b/fwd	8,991	60,356	69,347
(+) Depreciation Charge for year	999	6,899	7,898
(-) Accumulated Depreciation written out on disposal	0	0	0
(=) Closing Balance as at 31-3-2018 c/fwd	<b>9,990</b>	<b>67,256</b>	<b>77,246</b>
Net Book Value as at 31-3-2017	<b>40,959</b>	<b>30,287</b>	<b>71,246</b>
Net Book Value as at 31-3-2018	<b>39,960</b>	<b>23,388</b>	<b>63,348</b>

Full details of all movements during this year are recorded in the Board's Fixed Assets 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 2018. 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:

	<b>2016/17</b>	<b>2017/18</b>
Opening Balance as at 1-4 b/fwd	69,133	143,703
(+) Receipts	1,356,819	1,325,008
(-) Payments	-1,282,249	-1,228,049
(=) Closing Balance as at 31-3-2018 c/fwd	<b>143,703</b>	<b>240,663</b>
Balance on Statement as at 31-3-2018	225,232	271,468
Less: Unpresented payments	-81,529	-30,805
Add: Unpresented receipts	0	0
Closing Balance as at 31-3-2018 c/fwd	<b>143,703</b>	<b>240,663</b>

- 12 Aged Debtor profile is currently as follows:

<b>Debt period</b>	<b>Amount</b>	<b>Number of Debtors</b>
<=30 days	65,124	4
>30 days and <=60 days	10,800	1
>60 days and <=90 days	0	0
>90 days	26,752	2
	<b>102,677</b>	<b>7</b>
<b>&gt;90 days</b>	<b>Amount</b>	<b>Inv. Date Originator</b>
DU0001	281	20/11/2017 Operations Engineer
EA0001	26,471	14/06/2016 Highland Water



**From:** 01 April 2017  
**To:** 31 March 2018

**Period To:** 12  
**Year Ended:** 31 March 2018

**Note** **Notes to the Accounts**

26,752

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

Customer	Amount	Comp. Date	Originator
RIMNR01	0	Ongoing	Operations Engineer
	<u>0</u>		

14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Natwest Treasury Reserve Deposit	400,000	26/10/2017	26/10/2018	0.56%
West Bromwich Building Society	300,000	02/02/2018	30/04/2018	0.42%
	<u>700,000</u>			

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

16 There are currently 42 Ratepayers that have not paid their Drainage Rates for 2017/18, as compared to 37 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	<u>2016/17</u>	<u>2017/18</u>
Arrears b/fwd	6,224	2,048
Drainage Rates for the year	75,171	76,680
Special Levies for the year	290,942	296,774
New Assessments	1,139	576
Value Increases (Decreases)	-1,140	-576
Payments Received	-370,805	-374,273
Settlement Discount	0	-241
Returned/(Represented) amounts	231	0
Irrecoverables and write offs	-2,090	-993
Summons collection costs	1,650	2,175
Adjustments	726	19
Arrears c/fwd	<u>2,048</u>	<u>2,190</u>

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

18 **Grants Reserve**

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

	<u>2016/17</u>	<u>2017/18</u>
SCH03 Giant Hogweed Project	3,792	3,792
SCH02 River Wensum Restoration Project WLMP	1,233	1,233
SCH07 River Nar Litcham to Lexham Hall Lakes	760	760
SCH04 River Nar East Lexham Lakes Bypass	-216	0
SCH12 River Wensum Resoration Scheme	101,200	57,578
SCH13 River Nar Restoration Scheme 4 Year	267,365	157,249
SCH15 Strategic Modelling and Restoration Project	-16,500	0
SCH25 WFD Maintenance Improvements PSCA	-9,822	3,701
	<u>347,812</u>	<u>224,313</u>

19(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability, which has been calculated by the LGPS Fund Actuary as at 31 March 2018.

19(ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £1,908,000 as at 31 March 2018 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 26 January 2017.



From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

**Note Notes to the Accounts**

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- 20 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.
- 21 The purpose of the Development Reserve is to reduce the impact on drainage rates and special levies from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to fund in part improvement works that are necessary because of development.
- 22 The purpose of this Reserve is to reduce the impact on drainage rates and special levies as and when equipment is bought and sold, in accordance with the plant renewals programme. Depreciation is its primary source of income, which largely comes from drainage rates/special levies in the form of plant charges included within the maintenance budget, together with any profits on disposal. Changes in hourly charge out rates are determined by the Operations Manager and the Chief Executive. Expenditure is determined by the Board, following recommendations made by the Chief Executive and Operations Manager.
- 23 This Revaluation Reserve has arisen from the revaluation of the Board's share of Kettlewell House on 31 March 2009 (approx. 10%).

**Related Party Transactions**

- 24 Mr D Papworth is the Chairman of the Norfolk Rivers IDB. He has been paid £2,041.67 Chairman's Allowance during the year.
- 25 The Board has paid B J Goose a sum of £5,547.00 for plant/labour hire upto 31/03/18. The Board's Operations Manager is related to Ben Goose.
- 26 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 31-3-2018.

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE OFFICER

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual					Annual Estimate 2017/18	Variance (2016/17)	Cumulative Gross Cost C/Fwd	Approved Cost	Variance (adverse)/ favourable	Grant Receivable	Grant Received B/Fwd	Grant Received 2017/18	Grant Received C/Fwd	Grant Due/ (Unapplied)	Grant Applied	
				2008/09 to 2011/12	Actual 2013/14	Actual 2014/15	Actual 2015/16	Actual 2016/17												2017/18
<b>Grant Aided Works:</b>																				
SCH02	River Wensum WLMP	IDB0079	100%	45,385.59	1,381.00	5,000.00	0.00	0.00	0.00	0	0.00	51,766.59	60,000	8,233.41	51,766.59	53,000.00	0.00	53,000.00	-1,233.41	0.00
SCH03	Giant Hogweed NNI Irradication Scheme	NCC	100%	1,606.39	284.46	317.46	0.00	0.00	0.00	0	0.00	2,208.31	6,000	3,791.69	2,208.31	6,000.00	0.00	6,000.00	-3,791.69	0.00
SCH04	River Nar Restoration Scheme	IDB0156	100%	108,047.21	0.00	0.00	216.00	0.00	-216.00	0	216.00	108,047.21	153,484	45,436.79	108,047.21	108,047.21	0.00	108,047.21	0.00	-216.00
SCH07	River Nar Litcham to Lexham Hall Lakes	IDB0228	100%	41,492.70	20,897.19	0.00	111.47	0.00	0.00	0	0.00	62,501.36	68,464	5,962.64	62,501.36	62,463.88	0.00	62,463.88	-759.98	0.00
	Catchment Officer Employment Costs	IDB0261	100%	40,000.00	0.00	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	40,000.00	0.00	0.00
SCH12	River Wensum Restoration Scheme	IDB0304	100%	0.00	6,685.00	101,008.91	201,929.76	201,950.99	51,371.93	620,525	569,153.07	562,946.59	643,525	80,578.41	562,946.59	612,775.00	7,750.00	620,525.00	-57,578.41	51,371.93
SCH13	River Nar Restoration Scheme 4 Year	IDB0266	100%	0.00	44,317.57	102,389.22	55,707.72	188,428.35	110,115.38	162,000	51,884.62	500,958.24	654,200	153,241.76	500,958.24	654,200.00	0.00	654,200.00	-157,249.22	110,115.38
SCH15	Strategic Modelling and Restoration	IDB0324	100%	0.00	0.00	0.00	49,500.00	0.00	-16,500.00	0	16,500.00	33,000.00	53,000	20,000.00	33,000.00	33,000.00	0.00	33,000.00	0.00	-16,500.00
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	0.00	0.00
SCH25	WFD Maintenance Improvements PSCA	1070026013	100%	0.00	0.00	0.00	0.00	9,822.35	1,476.95	0	-1,476.95	11,299.30	15,000	3,700.70	11,299.30	0.00	15,000.00	15,000.00	-3,700.70	1,476.95
				<b>236,531.89</b>	<b>73,565.22</b>	<b>208,715.59</b>	<b>307,464.95</b>	<b>400,201.69</b>	<b>146,248.26</b>	<b>784,525</b>	<b>638,276.74</b>	<b>1,372,727.60</b>	<b>1,697,173</b>	<b>324,445.40</b>	<b>1,372,727.60</b>	<b>1,569,486.09</b>	<b>22,750.00</b>	<b>1,592,236.09</b>	<b>-224,313.41</b>	<b>146,248.26</b>
<b>Non-Grant Aided Works:</b>																				
SCH22	West Acre Mill Fish Pass			0.00	0.00	0.00	0.00	2,030.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH23	Oxnead Headwall			0.00	0.00	0.00	0.00	20,206.08	0.00	0	0.00	0.00	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	8,470.52	0.00	0	0.00	0.00	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>30,706.60</b>	<b>0.00</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>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£236,531.89</b>	<b>£73,565.22</b>	<b>£208,715.59</b>	<b>£307,464.95</b>	<b>£430,908.29</b>	<b>£146,248.26</b>	<b>£784,525</b>	<b>£638,276.74</b>	<b>£1,372,727.60</b>	<b>£1,697,173</b>	<b>£324,445.40</b>	<b>£1,372,727.60</b>	<b>£1,569,486.09</b>	<b>£22,750.00</b>	<b>£1,592,236.09</b>	<b>-£224,313.41</b>	<b>£146,248.26</b>



# Norfolk Rivers Drainage Board

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

Our ID	Maintenance Works	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
<b>Smallburgh Sub Catchment</b>					
CMT013G	North Walsham & Dilham Canal Catchment	3,206.50	6,138.01	17,982	11,844
CMT014G	Hundred Stream Catchment	0.00	3,879.50	6,318	2,439
<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	0.00	0.00	0	0
CMT043G	Burn Catchment (Burnham Norton)	0.00	0.00	2,808	2,808
CMT044G	Stiffkey Catchment	4,362.00	0.00	0	0
<b>Upper Yare and Tas Sub Catchment</b>					
CMT061G	Fornsett to Tasburgh				
061G0301	3 Tharston Drain	0.00	0.00	2,106	2,106
061G0302	3a Fundenhall Drain	0.00	0.00	3,510	3,510
061G0303	3b Peck Drain	0.00	0.00	2,106	2,106
061G0304	3c Wacton Drain	0.00	0.00	0	0
061G0305	3d Sandpit Drain	0.00	0.00	1,404	1,404
CMT062G	Flordan to Caistor St Edmunds Catchment	8,621.00	1,355.45	0	0
CMT063G	Trowse Catchment	720.00	0.00	2,106	2,106
CMT064G	Keswick Catchment	0.00	0.00	1,053	1,053
CMT065G	Greath Melton to Colney Catchment	0.00	0.00	0	0
CMT066G	Barnham Broom Catchment	1,670.75	0.00	1,404	1,404
CMT067G	Thuxton Catchment	1,962.75	4,454.00	2,106	-2,348
CMT068G	Deopham to Wrampingham	2,392.50	1,814.00	0	-1,814
CMT069G	Wymondham Catchment	253.00	1,560.00	3,834	2,274
CMT070G	Dyke Beck Catchment	248.75	0.00	2,808	2,808
<b>Upper Bure Sub Catchment</b>					
CMT071G	Thurning Catchment	1,303.00	2,148.00	10,233	8,085
CMT072G	Corpustry/Cropton Hall Catchment	1,785.50	5,532.00	3,456	-2,076
CMT073G	Mannington Hall Catchment	1,563.00	1,272.00	3,024	1,752
CMT074G	Itteringham				
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	0.00	1,243.50	1,836	593
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	0.00	859.50	1,404	545
074G3601	Itteringham Marsh - 36	0.00	1,248.00	0	-1,248
CMT075G	Blickling-Itteringham Catchment	0.00	0.00	0	0
CMT076G	Aldborough and Scarrow Beck	6,778.00	31,153.40	27,648	-3,505
CMT077G	Blickling Catchment	0.00	3,721.00	2,268	-1,453
CMT078G	Aylsham Catchment No.1	2,955.75	2,052.00	2,160	108
CMT079G	Aylsham North Catchment No.2	1,517.20	2,544.00	1,917	-627
CMT080G	Burgh-Next-Aylsham Catchment	1,801.25	3,204.00	5,238	2,034
CMT081G	Marsham-Brampton Catchment	24,816.65	28,792.58	22,950	-5,843
CMT082G	Buxton - Hevingham Catchment	13,245.25	8,102.50	4,860	-3,243
CMT083G	Kings Beck Catchment	50,311.05	44,297.50	38,232	-6,066
CMT084G	Horstead - Hautbois Catchment	2,980.63	2,746.50	4,320	1,574
CMT085G	Horstead Catchment	3,114.00	2,064.00	3,888	1,824
CMT086G	Itteringham Marsh Catchment	961.50	0.00	0	0
<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



# Norfolk Rivers Drainage Board

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

Our ID	Maintenance Works	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
CMT089G	Tatterford - Raynham Catchment	8,050.00	0.00	0	0
CMT090G	Dunton Patch Catchment	0.00	0.00	0	0
CMT091G	Dunton Patch - Nights Common Catchment	0.00	0.00	0	0
CMT092G	Sculthorpe Catchment	6,753.50	7,096.00	3,159	-3,937
CMT093G	Gt Ryburgh Catchment	0.00	0.00	3,510	3,510
CMT094G	Gt Ryburgh Langor Catchment	0.00	4,416.00	0	-4,416
CMT095G	Gt Ryburgh Stibbard Catchment	115.00	192.00	432	240
CMT096G	Gt Ryburgh B Catchment	384.00	1,761.50	1,836	75
CMT097G	Guist Catchment	0.00	2,314.00	1,404	-910
CMT098G	Foulsham Catchment	12,464.00	2,101.00	9,126	7,025
CMT099G	Elmham A Catchment	207.00	10,482.80	6,642	-3,841
CMT100G	Elmham B Catchment	0.00	409.50	0	-410
CMT101G	Beetley Catchment	8,413.00	10,893.00	6,318	-4,575
CMT102G	Gressenhall A Catchment	0.00	0.00	2,808	2,808
CMT103G	Gressenhall B Catchment	0.00	0.00	1,404	1,404
CMT104G	Dereham Stream Catchment	8,053.50	12,105.50	4,644	-7,462
CMT105G	Billingford Catchment	1,851.00	2,754.50	2,106	-649
CMT106G	Bylaugh Meadows Catchment	0.00	9,077.00	7,722	-1,355
CMT107G	Swanton Morley Catchment	2,661.00	8,136.00	5,616	-2,520
CMT108G	Easthaugh Catchment	0.00	0.00	0	0
CMT109G	Lenwade Catchment	0.00	204.00	4,968	4,764
CMT110G	Reepham - Booton Catchment	0.00	1,957.50	7,020	5,063
CMT111G	Swannington Catchment	9,150.50	7,754.00	7,722	-32
CMT112G	Ringland - Morton Hall Catchment	0.00	10,863.00	4,212	-6,651
CMT113G	Taverham Hall Catchment	3,637.00	2,981.50	0	-2,982
CMT114G	Drayton Low Road Catchment	0.00	0.00	2,106	2,106
CMT115G	Costessey Mill Catchment	620.50	300.00	2,106	1,806
CMT116G	Hellesdon Low Road A Catchment	94.00	0.00	1,404	1,404
CMT117G	Honningham - Berry Hall Catchment	0.00	0.00	1,404	1,404
CMT119G	Hellesdon Low Road B Catchment	0.00	805.50	702	-104

#### Upper Nar Sub Catchments

CMT120G	Upper Nar River Catchment	623.75	631.50	4,374	3,743
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<b>Direct Works</b>	<b>199,647.78</b>	<b>257,417.24</b>	<b>275,724</b>	<b>18,307</b>
<b>Technical Support Staff Costs</b>	<b>144,773.00</b>	<b>206,445.00</b>	<b>173,375</b>	<b>-33,070</b>
<b>Other Technical Support Costs</b>	<b>2,236.00</b>	<b>1,997.00</b>	<b>2,100</b>	<b>103</b>
<b>Biodiversity Action Plan Costs</b>	<b>7,667.00</b>	<b>14,287.00</b>	<b>7,850</b>	<b>-6,437</b>
<b>Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Maintenance Works</b>	<b>£354,323.78</b>	<b>£480,146.24</b>	<b>£459,049</b>	<b>-£21,097</b>

A GOOSE  
OPERATIONS MANAGER





# Norfolk Rivers

## Drainage Board

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

ID	Direct Works	Actual 2017/18 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
<b>Upper Bure Sub Catchment</b>							
CMT071G	Thurning Catchment						
071G3701	37 Fulling Mill - Growle Abbey	2,148.00	2,148.00	0.00	0.00	0.00	0.00
071G3801	38 Blackwater to Guestwick	0.00	0.00	0.00	0.00	0.00	0.00
071G3802	38a Thurning Spa	0.00	0.00	0.00	0.00	0.00	0.00
CMT072G	Corpustry/Cropton Hall Catchment	5,532.00	5,532.00	0.00	0.00	0.00	0.00
CMT073G	Mannington Hall Catchment	1,272.00	1,272.00	0.00	0.00	0.00	0.00
CMT074G	Itteringham	0.00	0.00	0.00	0.00	0.00	0.00
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	1,243.50	533.50	0.00	0.00	710.00	0.00
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	859.50	149.50	0.00	0.00	710.00	0.00
074G3601	Itteringham Marsh - 36	1,248.00	1,248.00	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	677.90	0.00	0.00	677.90	0.00	0.00
076G3001	30 Wickmere to Matlaske	20,131.50	3,461.50	1,875.00	0.00	14,795.00	0.00
076G3002	30a Wickmere Drain	1,680.00	1,680.00	0.00	0.00	0.00	0.00
076G3101	31 Aldborough to Bessingham	2,160.00	2,160.00	0.00	0.00	0.00	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	2,112.00	2,112.00	0.00	0.00	0.00	0.00
076G3302	33a Hanworth Park Spur	1,740.00	1,740.00	0.00	0.00	0.00	0.00
076G3303	33b Hanworth Common	864.00	864.00	0.00	0.00	0.00	0.00
076G4001	40 Thwaite Common Drain	1,788.00	1,788.00	0.00	0.00	0.00	0.00
CMT077G	Blickling Catchment	3,721.00	611.00	0.00	0.00	3,110.00	0.00
CMT078G	Aylsham Catchment No.1	2,052.00	2,052.00	0.00	0.00	0.00	0.00
CMT079G	Aylsham North Catchment No.2	2,544.00	774.00	0.00	0.00	1,770.00	0.00
CMT080G	Burgh-Next-Aylsham Catchment	3,204.00	684.00	0.00	0.00	2,520.00	0.00
CMT081G	Marsham-Brampton Catchment	28,792.58	12,311.00	0.00	261.58	16,220.00	0.00
CMT082G	Buxton - Hevingham Catchment	8,102.50	5,037.50	450.00	0.00	2,615.00	0.00
CMT083G	Kings Beck Catchment	44,297.50	23,239.00	1,883.50	0.00	19,175.00	0.00



# Norfolk Rivers

## Drainage Board

**From:** 01 April 2017  
**To:** 31 March 2018

**Period To:** 12  
**Year Ended:** 31 March 2018

ID	Direct Works	Actual 2017/18 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT084G	Horstead - Hautbois Catchment	2,746.50	1,872.00	0.00	0.00	874.50	0.00
CMT085G	Horstead Catchment	2,064.00	2,064.00	0.00	0.00	0.00	0.00
CMT086G	Itteringham Marsh Catchment	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	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	7,096.00	96.00	0.00	0.00	7,000.00	0.00
CMT093G	Gt Ryburgh Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT094G	Gt Ryburgh Langor Catchment	4,416.00	3,216.00	1,200.00	0.00	0.00	0.00
CMT095G	Gt Ryburgh Stibbard Catchment	192.00	192.00	0.00	0.00	0.00	0.00
CMT096G	Gt Ryburgh B Catchment	1,761.50	461.50	0.00	0.00	1,300.00	0.00
CMT097G	Guist Catchment	2,314.00	364.00	0.00	0.00	1,950.00	0.00
CMT098G	Foulsham Catchment	2,101.00	491.00	0.00	0.00	1,610.00	0.00
CMT099G	Elmham A Catchment	10,482.80	1,639.50	250.00	0.00	8,330.00	263.30
CMT0100G	Elmham B Catchment	409.50	409.50	0.00	0.00	0.00	0.00
CMT0101G	Beetley Catchment	10,893.00	1,833.00	1,000.00	0.00	8,060.00	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	12,105.50	5,698.50	1,377.00	0.00	5,030.00	0.00
CMT0105G	Billingford Catchment	2,754.50	734.50	0.00	0.00	2,020.00	0.00
CMT0106G	Bylaugh Meadows Catchment	9,077.00	767.00	0.00	0.00	8,310.00	0.00
CMT107G	Swanton Morley Catchment	8,136.00	2,106.00	0.00	0.00	6,030.00	0.00
CMT108G	Easthaugh Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT109G	Lenwade Catchment	204.00	204.00	0.00	0.00	0.00	0.00
CMT110G	Reepham - Booton Catchment	1,957.50	1,607.50	0.00	0.00	350.00	0.00





# Norfolk Rivers

## Drainage Board

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

ID	Direct Works	Actual 2017/18 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT111G	Swannington Catchment	7,754.00	1,274.00	0.00	0.00	6,480.00	0.00
CMT112G	Ringland - Morton Hall Catchment	10,863.00	1,995.50	0.00	0.00	8,867.50	0.00
CMT113G	Taverham Hall Catchment	2,981.50	461.50	0.00	0.00	2,520.00	0.00
CMT114G	Drayton Low Road Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT115G	Costessey Mill Catchment	300.00	300.00	0.00	0.00	0.00	0.00
CMT116G	Hellesdon Low Road A Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT117G	Honningham - Berry Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT119G	Hellesdon Low Road B Catchment	805.50	110.50	0.00	0.00	695.00	0.00
<b>Upper Nar Sub Catchments</b>							
CMT120G	Upper Nar River Catchment	631.50	384.00	112.50	0.00	135.00	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>£257,417.24</b>	<b>£102,228.50</b>	<b>£8,260.50</b>	<b>£980.93</b>	<b>£145,684.01</b>	<b>£263.30</b>

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

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	128.00	Hours	3.00	<b>384.00</b>	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>384.00</b>
M06	Fuel Bowser	0.00	Hours	2.50	<b>0.00</b>	0.00	0.00	0.00	26.20	0.00	<b>26.20</b>	<b>-26.20</b>
M10	Herder Mowing Bucket	17.00	Hours	3.00	<b>51.00</b>	282.00	0.00	0.00	0.00	0.00	<b>282.00</b>	<b>-231.00</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	1,132.60	Hours	14.25	<b>16,139.50</b>	4,181.88	675.00	1,313.03	130.00	0.00	<b>6,299.91</b>	<b>9,839.59</b>
M21	Bomford Protrim Flail	237.20	Hours	2.50	<b>593.00</b>	1,722.05	0.00	0.00	0.00	0.00	<b>1,722.05</b>	<b>-1,129.05</b>
M22	Herder Mowing Bucket	0.00	Hours	3.00	<b>0.00</b>	0.00	0.00	0.00	0.00	300.00	<b>300.00</b>	<b>-300.00</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	887.25	Hours	15.00	<b>13,308.75</b>	8,448.42	66.00	4,318.83	564.79	2,999.76	<b>16,397.80</b>	<b>-3,089.05</b>
M31	Tree Shearers	35.00	Day	125.00	<b>4,375.00</b>	205.50	0.00	0.00	0.00	2,000.04	<b>2,205.54</b>	<b>2,169.46</b>
M50	Comfort Space	59.40	Week	190.00	<b>11,286.00</b>	1,346.01	0.00	0.00	0.00	1,599.48	<b>2,945.49</b>	<b>8,340.51</b>
<b>Mobile Plant Operations Account (this year)</b>		<b>1,515</b>			<b>£46,137.25</b>	<b>£16,185.86</b>	<b>£741.00</b>	<b>£5,631.86</b>	<b>£720.99</b>	<b>£6,899.28</b>	<b>£30,178.99</b>	<b>£15,958.26</b>
<b>Mobile Plant Operations Account (last year)</b>		<b>1,377</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>

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

ID	Labour Operations Account	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour Charges	115,969.50	123,491.50	118,800.00	4,691.50
7005	Contribution from Contractors towards Fixed Overheads	32,191.25	39,695.50	33,072.00	6,623.50
		<b>148,160.75</b>	<b>163,187.00</b>	<b>151,872.00</b>	<b>11,315.00</b>
<b>Direct Costs:</b>					
7010	Basic Pay	45,517.16	57,119.71	48,000.00	-9,119.71
7020	Overtime	12,287.11	8,632.27	13,391.35	4,759.08
7040	Bonus	415.35	224.41	500.00	275.59
7080	Call out/expenses	156.80	190.85	175.00	-15.85
7100	Travelling	9,751.35	13,970.85	11,700.00	-2,270.85
7110	Holiday Pay	5,879.36	7,823.00	6,000.00	-1,823.00
7120	Sick Pay	1,292.28	620.48	1,300.00	679.52
		<b>75,299.41</b>	<b>88,581.57</b>	<b>81,066.35</b>	<b>-7,515.22</b>
<b>Variable Overheads:</b>					
7070	Mobile Telephone Charges	294.33	485.40	300.00	-185.40
7075	Lone Worker Telephone Charges	108.00	216.00	110.00	-106.00
7130	Employers N.I.	6,476.90	7,375.25	7,942.47	567.22
7140	Employers Pension	9,805.58	16,516.27	10,000.00	-6,516.27
7150	Life Assurance	93.64	176.41	100.00	-76.41
		<b>16,778.45</b>	<b>24,769.33</b>	<b>18,452.47</b>	<b>-6,316.86</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager	40,484.00	40,000.00	40,000.00	0.00
7165	Broads Supervision	3,316.00	7,275.00	4,000.00	-3,275.00
7180	Operations Manager - Vehicle AU64 HCG	-93.75	0.00	0.00	0.00
7240	Training Course Fees	2,302.86	968.38	2,500.00	1,531.62
7250	Protective Clothing/Health and Safety	841.76	1,863.59	1,000.00	-863.59
7260	Small Tools/Consumables	2,104.51	1,564.86	2,200.00	635.14
		<b>48,955.38</b>	<b>51,671.83</b>	<b>49,700.00</b>	<b>-1,971.83</b>
	<b>Staff Costs (excluding depreciation)</b>	<b>141,033.24</b>	<b>165,022.73</b>	<b>149,218.82</b>	<b>-15,803.91</b>
	Depreciation of Company Vehicles	0.00	0.00	0.00	0.00
	<b>Staff Costs (including depreciation)</b>	<b>141,033.24</b>	<b>165,022.73</b>	<b>149,218.82</b>	<b>-15,803.91</b>
	<b>Net Operating Surplus/(Deficit)</b>	<b>£7,127.51</b>	<b>-£1,835.73</b>	<b>£2,653.18</b>	<b>-£4,488.91</b>
<b>Productive Hours:</b>					
L02	A Halls	1,529.50	1,338.00	1,606.00	-268.00
L04	A Brooks	2,421.00	2,113.50	1,672.00	441.50
L05	N Marshall	888.00	1,678.00	1,672.00	6.00
		<b>4,838.50</b>	<b>5,129.50</b>	<b>4,950.00</b>	<b>179.50</b>
	<b>Hours:</b>				
L20	Wayne Risebrow	6,107.00	39,695.50	0.00	39,695.50
L21	B G Goose & Partners	0.00	0.00	0.00	0.00
		<b>6,107.00</b>	<b>39,695.50</b>	<b>0.00</b>	<b>39,695.50</b>
	<b>Cost/Hour:</b>				
	Direct Cost	15.56	17.27	16.38	-0.89
	Variable Overhead	3.47	4.83	3.73	-1.10
	Fixed Overhead	3.46	2.33	3.36	1.03
		<b>£22.49</b>	<b>£24.43</b>	<b>£23.47</b>	<b>-£0.96</b>
	<b>Holidays Taken:</b>				
NR0003	A Halls	24	24	24	0
NR0004	A Brooks	24	24	24	0
NR0005	N Marshall	14	24	24	0
		<b>62</b>	<b>72</b>	<b>72</b>	<b>0</b>
	<b>Sickdays Taken:</b>				
NR0003	A Halls	15	0	0	0
NR0004	A Brooks	2	4	0	-4
NR0005	N Marshall	0	3	0	-3



# Norfolk Rivers

Drainage Board

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

ID	Labour Operations Account	Actual 2016/17	Actual 2017/18	Annual Estimate	Variance
		17	7	0	-7

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Capital Cost B/Fwd	Revaluations	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on Disposal	Net Book Value
M05	Herder Mowing Bucket	01/04/2001	5	1,300.00	0.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00	0.00
M06	Fuel Bowser	01/04/2001	5	2,869.62	0.00	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	0.00	3,903.00	3,903.00	0.00	0.00	3,903.00	0.00	0.00
M17	Ifor Williams Trailer	01/04/2009	3	2,929.00	0.00	0.00	0.00	2,929.00	2,929.00	0.00	0.00	2,929.00	0.00	0.00
M19	Doosan DX80R Excavator	21/10/2011	5	39,847.00	0.00	0.00	0.00	39,847.00	39,847.00	0.00	0.00	39,847.00	0.00	0.00
M21	Bomford Protrim Flail	26/01/2012	3	3,300.00	0.00	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	0.00	1,500.00	925.00	300.00	0.00	1,225.00	0.00	275.00
M25	Doosan DX140LC Excavator Q532 MAP	21/03/2016	3	9,000.00	0.00	0.00	0.00	9,000.00	3,249.74	2,999.76	0.00	6,249.50	0.00	2,750.50
M31	Tree Shearers	01/11/2016	5	10,000.00	0.00	0.00	0.00	10,000.00	833.35	2,000.04	0.00	2,833.39	0.00	7,166.61
M50	Comfort Space	27/06/2016	10	15,995.00	0.00	0.00	0.00	15,995.00	1,199.61	1,599.48	0.00	2,799.09	0.00	13,195.91
<b>Fixed Assets: Plant and Equipment</b>				<b>90,643.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,643.62</b>	<b>60,356.32</b>	<b>6,899.28</b>	<b>0.00</b>	<b>67,255.60</b>	<b>0.00</b>	<b>23,388.02</b>
B01	Kettlewell House: NK391156 (10%)	25/08/2009	50	49,950.00	0.00	0.00	0.00	49,950.00	8,991.00	999.00	0.00	9,990.00	0.00	39,960.00
<b>Fixed Assets: Land and Buildings</b>				<b>49,950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,950.00</b>	<b>8,991.00</b>	<b>999.00</b>	<b>0.00</b>	<b>9,990.00</b>	<b>0.00</b>	<b>39,960.00</b>
<b>Shared Consortium Assets (6.12%)</b>		31/03/2018	1	<b>380.97</b>	<b>78.03</b>	<b>0.00</b>	<b>0.00</b>	<b>459.00</b>	<b>380.97</b>	<b>78.03</b>	<b>0.00</b>	<b>459.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fixed Assets</b>				<b>£140,974.59</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£141,052.62</b>	<b>£69,728.29</b>	<b>£7,976.31</b>	<b>£0.00</b>	<b>£77,704.60</b>	<b>£0.00</b>	<b>£63,348.02</b>

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
<b>1</b>	<b>Balances brought 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
	Grants Reserve	508,984	347,812
	Pension Reserve	-82,000	-129,000
	<b>As per Statement of Accounts</b>	<b>1,123,308</b>	<b>1,004,322</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Long Term Liabilities	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 brought forward (Net Current Assets)</b>	<b>1,149,350</b>	<b>1,062,076</b>
<b>2</b>	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	75,172	76,680
	Special Levies issued by the Board	290,942	296,774
	<b>As per Statement of Accounts</b>	<b>366,114</b>	<b>373,454</b>
<b>3</b>	<b>(+) All Other Income</b>		
	Grants Applied	400,202	146,248
	Highland Water Contributions	122,203	131,374
	Income from Rechargeable Works	179,959	305,129
	Investment Interest	5,553	3,589
	Development Contributions	3,777	0
	Other Income	124,864	158,237
	Profit/(Loss) on disposal of Fixed Assets	0	0
	<b>As per Statement of Accounts</b>	<b>836,558</b>	<b>744,577</b>
	<b>(+) Additional Income from Sale of Fixed Assets</b>		
	Capital Cost of disposals	0	0
	Less: Accumulated depreciation written out	0	0
		<b>0</b>	<b>0</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-400,202	-146,248
	(+) Grants Received	239,029	22,750
		<b>-161,172</b>	<b>-123,498</b>
	<b>(=) Adjusted Other Income</b>	<b>675,385</b>	<b>621,079</b>
<b>4</b>	<b>(-) Staff Costs</b>		
	Labour Operations Account	141,033	165,023
	Shared Technical Support Staff Costs	144,773	206,445
	Shared Administration Staff Costs	90,455	92,913
		<b>376,261</b>	<b>464,381</b>

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
<b>5</b>	<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>
<b>6</b>	<b>(-) All Other Expenditure</b>		
	Capital Works	430,908	146,248
	Maintenance Works	354,324	480,146
	Environment Agency Precept	64,830	64,093
	Administration Charges	138,338	128,696
	Cost of Rechargeable Works	150,086	255,978
	Net Deficit/(Surplus) on Operating Accounts	-25,001	-14,123
	Pension Interest Cost/(Expected Return on Assets)	0	0
	<b>As per Statement of Accounts</b>	<b>1,113,485</b>	<b>1,061,040</b>
	<b>(-) All Other Expenditure (Non Cash)</b>		
	Plant and Equipment	9,707	6,899
	Buildings	0	0
	Depreciation on Kettlewell House (including in admin. Exp.)	999	999
	Pension Interest Cost/(Expected Return on Assets)	0	0
		<b>10,706</b>	<b>7,898</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>376,261</b>	<b>464,381</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	0	0
	Plant and Equipment	25,995	0
		<b>25,995</b>	<b>0</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>752,513</b>	<b>588,761</b>
<b>7</b>	<b>(=) Balances carried forward</b>		
	General Reserve	497,982	554,974
	Development Reserve	181,569	181,569
	Plant Reserve	65,000	65,000
	Revaluation Reserve	40,959	40,959
	Grants Reserve	347,812	224,313
	Pension Reserve	-129,000	-125,000
	<b>As per Statement of Accounts</b>	<b>1,004,322</b>	<b>941,815</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Long Term Borrowing	0	0
	Pension Liability	-129,000	-125,000
	Net Book Value of Tangible Fixed Assets	71,246	63,348
		<b>-57,754</b>	<b>-61,652</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>1,062,076</b>	<b>1,003,467</b>
<b>8</b>	<b>Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	143,703	240,663



# Norfolk Rivers

Drainage Board

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
	Short Term Investments	900,000	700,000
	<b>As per Statement of Accounts</b>	<b>1,043,703</b>	<b>940,663</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets (Net Book Value)</b>		
	Land and Buildings	40,793	39,960
	Plant and Equipment	29,137	23,388
	Shared Consortium Assets	0	0
	<b>As per Statement of Accounts</b>	<b>69,930</b>	<b>63,348</b>
<b>10</b>	<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>





# Norfolk Rivers

Drainage Board

From: 01 April 2017  
To: 31 March 2018

Period To: 12  
Year Ended: 31 March 2018

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2018	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2016/17 RESTATED (£)	ACTUAL 2017/18 £
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7	<b>Balances carried forward (adjusted)</b>	1,062,076	1,003,467
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Trade Debtors	7,656	102,677
	Work in Progress	0	0
	Drainage Rates and Special Levies Due	2,048	2,190
	Prepayments	0	0
	Prepayments to WMA	10,734	-21,921
	Vat Due from HMRC	10,293	0
	Grants Due	0	0
		<b>30,731</b>	<b>82,946</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Trade Creditors	0	10,502
	Accruals	12,358	8,570
	Drainage Rates/Special Levies paid in advance	0	1,070
	Finance Leases	0	0
		<b>12,358</b>	<b>20,142</b>
	<b>(=) Box 8</b>	<b>1,043,703</b>	<b>940,663</b>
8	<b>(=) Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	143,703	240,663
	Short Term Investments	900,000	700,000
		<b>1,043,703</b>	<b>940,663</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

19 MAY 2018

S JEFFREY BSc (Hons) FCCA  
FINANCE OFFICER



**Water Management Alliance**  
**INTERNAL AUDIT REPORT**  
**2017/18**

**April 2018**

Contents:

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

## **1. Executive Summary**

---

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

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

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

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

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

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

## **2. Overall Conclusion**

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

The overall level of assurance attributed to the system is:

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

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

### **3. Acknowledgements**

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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.</p> <p>There were a number of occasions where the dates on the cashbook reconciliation did not tie back to the bank statements being reconciled. The information contained within the report was correct.</p> <p>There were some occasions where there was no reconciliation contained within the folder. This was the result of a printing failure. The Sage 200 system only allows the printing process to be undertaken once and if the printer fails the results cannot be reproduced and are effectively 'lost'.</p> <p><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 due to printer failure.</p> <p><b>Recommendation</b></p> <ol style="list-style-type: none"> <li>1. Agree to save reconciliation reports to a pdf, so if a printer failure occurs the reports can be retrieved. This could aid with moving towards paperless reconciliations, reducing printing costs and storage space.</li> </ol>	Low	<p>Agreed.</p> <p>A pdf copy of the reconciliations will be saved to an electronic folder.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>2. Financial Regulations</b></p> <p><b>Observation</b></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) 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) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>	<p>1) Low</p>	<p>Agreed</p> <p>Speak again to Finance System Advisors about a possible upgrade/change in accounting software.</p> <p>Finance Officer / Chief Executive</p>

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

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

### **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 2017-18.

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

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

Public Sector Internal Audit Standards, April 2017

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

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

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

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

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

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

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

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

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



D. Budgetary Controls

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

E. Income Controls

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

F. Petty Cash Procedures

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

G. Payroll Controls

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

H. Asset Management

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

I. Bank Reconciliation

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

J. Year-end Procedures

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

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

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

### **3. TASKS**

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3.1.1 The project tasks are to:

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

## Internal Audit Services

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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 Governance and Accountability Return for 2017-18.

### 4. WORK PLAN

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

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

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

### 5.0 AGREEMENT

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

## FRS102 as at 31 March 2018 - Results Schedule

### ATTENTION

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

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Norfolk Rivers IDB
Terms of Engagement Signed	9 January 2018



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

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	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 2017 to 31 March 2018	£77,000

### LGPS early retirements

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

### Teachers' early retirements

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

### Investment returns

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

Actual Returns from 1 April 2017 to 31 December 2017	6.1%
<b>Total Returns from 1 April 2017 to 31 March 2018</b>	<b>3.0%</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 2018.

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

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

## Unfunded benefits

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

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

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

The annual unfunded pensions include the 2018 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

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

### Mortality

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

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

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

### Historic mortality

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

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

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

### Commutation

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

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

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

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	377		377
Present value of funded liabilities		506	(506)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2017</b>	<b>377</b>	<b>506</b>	<b>(129)</b>
Service cost			
Current service cost*		27	(27)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>27</b>	<b>(27)</b>
Net interest			
Interest income on plan assets	10		10
Interest cost on defined benefit obligation		14	(14)
Impact of asset ceiling on net interest	-	-	-
<b>Total net interest</b>	<b>10</b>	<b>14</b>	<b>(4)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>10</b>	<b>41</b>	<b>(31)</b>
Cashflows			
Plan participants' contributions	5	5	-
Employer contributions	17		17
Contributions in respect of unfunded benefits	-		-
Benefits paid	-	-	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>409</b>	<b>552</b>	<b>(143)</b>
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(16)	16
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>(16)</b>	<b>18</b>
Fair value of plan assets	411		411
Present value of funded liabilities		536	(536)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2018</b>	<b>411</b>	<b>536</b>	<b>(125)</b>

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

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

**Information about the Defined Benefit Obligation**

	Liability split £(000) as at 31 March 2018	Liability split (%) as at 31 March 2018	Weighted Average Duration
Active members	54	10.2%	31.4
Deferred members	482	89.8%	28.4
Pensioner members	-	0%	0.0
<b>Total</b>	<b>536</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 2017

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	318		318
Present value of liabilities		400	(400)
<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 participant's 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 0.5% of payroll.

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

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

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

Period Ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		26	(26)	(34.3%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>26</b>	<b>(26)</b>	<b>(34.3%)</b>
Interest income on plan assets	11		11	14.3%
Interest cost on defined benefit obligation		15	(15)	(19.5%)
<b>Total Net Interest Cost</b>	<b>11</b>	<b>15</b>	<b>(4)</b>	<b>(5.2%)</b>
<b>Total Included in Profit and Loss</b>	<b>11</b>	<b>41</b>	<b>(30)</b>	<b>(39.5%)</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 £77,000.

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

I estimate the Employer's contributions for the period to 31 March 2019 will be approximately £17,000.

Notes:

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

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

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

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

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

Change in assumptions at 31 March 2018:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	16%	85
0.5% increase in the Salary Increase Rate	0%	-
0.5% increase in the Pension Increase Rate	16%	85

Notes:

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

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

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

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

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

## FRS102 as at 31 March 2018 - Results Schedule

### ATTENTION

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

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



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

## Section 1 - Data

### Employer membership statistics

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

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

### Payroll

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

### LGPS early retirements

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

### Teachers' early retirements

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

### Investment returns

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

Actual Returns from 1 April 2017 to 31 December 2017	6.1%
<b>Total Returns from 1 April 2017 to 31 March 2018</b>	<b>3.0%</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 2018.

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

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

## Unfunded benefits

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

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

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

The annual unfunded pensions include the 2018 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

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

### Mortality

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

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

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

### Historic mortality

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

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

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

### Commutation

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

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

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

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

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

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



**Information about the Defined Benefit Obligation**

	Liability split £(000) as at 31 March 2018	Liability split (%) as at 31 March 2018	Weighted Average Duration
Active members	3,502	77.0%	26.7
Deferred members	568	12.5%	22.3
Pensioner members	481	10.6%	12.9
<b>Total</b>	<b>4,551</b>	<b>100.0%</b>	<b>23.8</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 2017

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

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

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

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

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

Period Ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000) % of pay	
Projected Current service cost *		346	(346)	(36.4%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>346</b>	<b>(346)</b>	<b>(36.4%)</b>
Interest income on plan assets	75		75	7.9%
Interest cost on defined benefit obligation		128	(128)	(13.5%)
<b>Total Net Interest Cost</b>	<b>75</b>	<b>128</b>	<b>(53)</b>	<b>(5.6%)</b>
<b>Total Included in Profit and Loss</b>	<b>75</b>	<b>474</b>	<b>(399)</b>	<b>(42.0%)</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 £951,000.

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

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

Notes:

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

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

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

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

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

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

Notes:

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

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

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

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

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



# Annual Report for the year ended

## 31 March 2018

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

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

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via [floodreports@defra.gsi.gov.uk](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 £.

<b>NORFOLK RIVERS</b>	Internal Drainage Board
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## Section A – Financial information

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

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

Special levies information for financial year 2018-19 (forecast)	
Name of local authority	2018-19 forecast £
1. BRECKLAND DISTRICT COUNCIL	48,945
2. BROADLAND DISTRICT COUNCIL	73,086
3. KING'S LYNN AND WEST NORFOLK BOROUGH COUNCIL	18,590
4. NORTH NORFOLK DISTRICT COUNCIL	97,531
5. NORWICH CITY COUNCIL	5,457
6. SOUTH NORFOLK DISTRICT COUNCIL	62,081
<b>Total</b>	<b>305,690</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2018

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

	Notes	Year ending 31 March 2018 £
<b>INCOME</b>		
1. Drainage Rates		76,680
2. Special Levies		296,774
3. Higher Land Water Contributions from the Environment Agency		131,374
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		146,248
6. PSCAs from EA and other RMAs		88,898
7. Loans		0
8. Rechargeable Works		216,231
9. Interest and Investment Income		3,589
10. Rents and Acknowledgements		0
11. Other Income		158,237
<b>Total income</b>		<b>1,118,031</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		64,093
14. Watercourse maintenance		465,859
15. Pumping Stations, Sluices and Water level control structures		0
16. Administration		128,696
17. PSCAs		87,673
18. Rechargeable Works		168,305
19. Finance Charges		0
20. SSSIs		146,248
21. IDB Biodiversity and conservation (other than item 20 expenditure)		14,287
22. Other Expenditure		(14,123)
<b>Total expenditure</b>		<b>1,061,038</b>

<b>EXCEPTIONAL ITEMS</b>		
23. Profits/(losses) arising from the disposal of fixed assets		<b>0</b>
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>56,993</b>
24. Developers Funds income not applied in year		181,569
25. Grant income not applied in year		224,313

## Notes:

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



## Section B –IDB Reporting

### Policy Delivery Statement

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

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

provided to Defra, and EA? [https://www.wlma.org.uk/uploads/NRIDB\\_Policy\\_Statement.pdf](https://www.wlma.org.uk/uploads/NRIDB_Policy_Statement.pdf) Yes  No

### Biodiversity

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

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

[https://www.wlma.org.uk/uploads/NRIDB\\_BAP\\_April\\_2018.pdf](https://www.wlma.org.uk/uploads/NRIDB_BAP_April_2018.pdf) .....Yes  No

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

2017

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

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

25/01/2018

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

### SSSI water level management plans

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

If so, which ones:

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

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

529.3 ha

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

501.9 ha

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

River Nar

27.4 ha

### Access to environmental expertise

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

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

Co-opted members

Directly employed staff

Contracted persons or consultants

Environmental Partners/NGOs

Other (please describe)

### Asset Management

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

ADIS

Paper Records

Other Electronic System

Bespoke Microsoft Access Database and GIS

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

Yes

No

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

405 km

How many pumping stations does the Board operate?

0

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

0

### Health and Safety

Does the Board have a current Health and Safety policy in place?

Yes

No

Does the Board have a responsible officer for Health and Safety?

Yes

No

Have there been any reportable incidents in the past year?

Yes

No

If so, please summarise in the box below:

**Guidance and Best Practice**

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

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

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

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

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

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

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

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

Has your Board adopted the following governance documents?

Standing Orders ..... Yes  No

Have the Standing Orders been approved by Ministers ..... Yes  No

Byelaws ..... Yes  No

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

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

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

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

**Board membership and attendance**

How many Board members (in total – elected and appointed) do you have on your IDB?	31
Seats available to appointed members under the Land Drainage Act 1991.	16
Number of elected members on the board at year end.	14
Number of appointed members on the board at year end.	15
Mean average number of elected members in attendance at each board meeting over the last financial year.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	7

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

**Complaints procedure**

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

Number of complaints received in the financial year?	Nil
Number of complaints outstanding in the financial year?	Nil
Number of complaints referred to the Local Government Ombudsman?	Nil
Number of complaints upheld by the Local Government Ombudsman?	N/A

**Public Engagement**

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

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

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

0.006%

## Section B: NOTES

### Guidance and Best Practice

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

### Board membership and attendance

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

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

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

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

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## 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

29 August 2018

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

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



### BOARD MEMBERSHIP AS AT 31 MARCH 2018

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



# Norfolk Rivers

## Drainage Board

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### BOARD MEMBERSHIP AS AT 31 MARCH 2018 (cont/-)

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NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>North Norfolk DC</b>				
Green A R (Mrs)	4	0	0	ann.green@north-norfolk.gov.uk
Hannah B J	4	2	50	brian.hannah@north-norfolk.gov.uk
Hester S (wef Aug 17)	3	0	0	simon.hester@north-norfolk.gov.uk
Moore P	4	0	0	peter.moore@north-norfolk.gov.uk
Pearce N (wef Aug 17)	3	0	0	nigel.pearce@north-norfolk.gov.uk
<b>South Norfolk DC</b>				
Broome P	4	2	50	pbroome@s-norfolk.gov.uk
Foulger C (wef Aug 17)	3	1	33	cfoulger@s-norfolk.gov.uk
Legg N	4	2	50	nlegg@s-norfolk.gov.uk

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\* Chairman

\*\* Vice-Chairman

Elected Members Average  
attendance = 50%  
Appointed Members Average  
attendance = 50%



