



**Norfolk Rivers**  
Drainage Board

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

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

## **NOTE ACCOUNTING POLICIES**

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

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with the Financial Reporting Standard for Smaller Entities 2008 (FRSSE) issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and has prepared an Annual Return which all Category 2 Authorities are required to do, in accordance with Regulation 11 of the Accounts and Audit Regulations 2015 based on these Accounts. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 5 of the Guidance published by the Association of Drainage Authorities on 30 March 2019. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

### **2 ACCOUNTING CONCEPTS**

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

Going Concern  
Prudence  
Accruals

### **3 FIXED ASSETS**

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

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

Non-specialised operational properties - existing use value

Specialised operational properties - depreciated replacement cost

Vehicles, plant and equipment are included at cost less depreciation

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

## **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 22% on employees pensionable pay into the pension fund during 2018/19.
- (ii) The expected cost of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure Account in order to spread the cost over the service lives of employees in the scheme. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.
- (iii) The Board's pension liability has been calculated by the fund actuary as set out in the accompanying report entitled: 'Actuarial Valuation as at 31 March 2019 for FRS17 Purposes'.
- (iv) The Board also has a share of the pension liability which is attributable to its membership of the Water Management Alliance; a defined benefit scheme operated by Norfolk County Council.

### **7 TAXATION**

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

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

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

### **9 INCOME RECOGNITION**

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

NOTE	ACCOUNTING POLICIES
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**10 FINANCE LEASES**

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

**11 RESERVES**

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

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

This policy is reviewed by the Board every 5 years.

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

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

NOTES	INCOME AND EXPENDITURE ACCOUNT	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<b><u>Income</u></b>						
	Occupiers Drainage Rates	78,996	78,996	0	78,996	78,996	0
1	Special Levies issued by the Board	305,690	305,690	0	305,690	305,690	0
2	Highland Water Contributions from EA	91,596	98,945	7,349	91,596	98,945	7,349
	Grants Applied	246,726	277,761	31,035	246,726	277,761	31,035
3	Income from Rechargeable Works	5,000	261,641	256,641	5,000	261,641	256,641
	Investment Interest	0	5,395	5,395	0	5,395	5,395
	Development Contributions	0	33,489	33,489	0	33,489	33,489
5	Other Income	239,851	211,691	-28,160	239,851	211,691	-28,160
	<b>Total Income</b>	<b>£967,859</b>	<b>£1,273,608</b>	<b>£305,749</b>	<b>£967,859</b>	<b>£1,273,608</b>	<b>£305,749</b>
	<b><u>Less Expenditure</u></b>						
6	Capital Works	248,726	277,905	-29,179	248,726	277,905	-29,179
7	Precept Contributions to EA	70,596	70,501	95	70,596	70,501	95
8	Maintenance Works	572,337	504,565	67,772	572,337	504,565	67,772
	Development Expenditure	0	5,023	-5,023	0	5,023	-5,023
9	Administration Charges	136,399	133,439	2,960	136,399	133,439	2,960
3	Cost of Rechargeable Works	0	261,641	-261,641	0	261,641	-261,641
4	Net Deficit/(Surplus) on Operating Accounts	0	1,180	-1,180	0	1,180	-1,180
	<b>Total Expenditure</b>	<b>£1,028,058</b>	<b>£1,254,254</b>	<b>-£226,196</b>	<b>£1,028,058</b>	<b>£1,254,254</b>	<b>-£226,196</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
	<b>Net Surplus/(Deficit)</b>	<b>-£60,199</b>	<b>£19,354</b>	<b>£79,553</b>	<b>-£60,199</b>	<b>£19,354</b>	<b>£79,553</b>

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

NOTES	BALANCE SHEET AS AT 31-3-2019	OPENING BALANCE £	MOVEMENT THIS YEAR £	CLOSING BALANCE £
10	<b>Fixed Assets</b>			
	Land and Buildings	39,960	-999	38,961
	Plant and Equipment	23,388	-6,650	16,738
	Shared Consortium Assets	0	0	0
		<b>63,348</b>	<b>-7,649</b>	<b>55,699</b>
	<b>Current Assets</b>			
11	Bank Account	240,663	-208,788	31,875
12	Trade Debtors	102,677	-38,353	64,324
13	Work in Progress	0	2,877	2,877
14	Term Deposits	700,000	200,000	900,000
15,16	Drainage Ratepayers and Special Levies Due	2,190	-1,876	314
	Prepayments	0	0	0
17	Prepayments to WMA	-21,921	44,649	22,728
	VAT Due	0	-3,947	-3,947
	Grants Due	0	0	0
		<b>1,023,609</b>	<b>-5,439</b>	<b>1,018,170</b>
	<b>Less Current Liabilities</b>			
	Trade Creditors	10,502	-10,450	52
	Accruals	8,570	35,880	44,450
	Drainage Rates/Special Levies paid in advance	1,070	15,783	16,853
	Finance Leases	0	0	0
	Payroll Controls	0	0	0
		<b>20,142</b>	<b>41,213</b>	<b>61,355</b>
	<b>Net Current Assets</b>	<b>1,003,467</b>	<b>-46,652</b>	<b>956,815</b>
	<b>Less Long Term Liabilities</b>			
19	Pension Liability	125,000	44,000	169,000
	<b>Net Assets</b>	<b>£941,815</b>	<b>-£98,301</b>	<b>£843,514</b>
20	<b>Reserves</b>			
	<b>Earmarked</b>			
	General Reserve	554,974	-9,112	545,862
18	Grants Reserve	224,313	-73,655	150,658
21	Development Reserve	181,569	28,466	210,035
22	Plant Reserve	65,000	0	65,000
		<b>1,025,856</b>	<b>-54,301</b>	<b>971,555</b>
	<b>Non-Distributable</b>			
23	Revaluation Reserve	40,959	0	40,959
19	Pension Reserve	-125,000	-44,000	-169,000
		<b>-84,041</b>	<b>-44,000</b>	<b>-128,041</b>
	<b>Total Reserves</b>	<b>£941,815</b>	<b>-£98,301</b>	<b>£843,514</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

**From:** 01 April 2018  
**To:** 31 March 2019

**Period To:** 12  
**Year Ended:** 31 March 2019

**Note Notes to the Accounts**

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

	Y-T-D BUDGET	Y-T-D 2018/19
Breckland District Council	48,945	48,945
Broadland District Council	73,086	73,086
King's Lynn and West Norfolk Borough Council	18,590	18,590
North Norfolk District Council	97,531	97,531
Norwich City Council	5,457	5,457
South Norfolk District Council	62,081	62,081
	<b>305,690</b>	<b>305,690</b>

- 2 The EA Highland Water Claim for 2018/19 is due to be paid by the Environment Agency (EA) to the Board in September, following the changes made to the timetable in 2015 (previously the payment was made in two installments - one in May and one in December).

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

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

	Y-T-D BUDGET	Y-T-D 2018/19
Labour Operations Account	0	7,572
Mobile Plant Operations Account	0	-6,393
	<b>0</b>	<b>1,180</b>

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

- 5 Other income is made up as follows:

	Y-T-D BUDGET	Y-T-D 2018/19
Shared Income from WMA	239,851	210,191
Insurance Claims	0	0
Sundry Income	0	0
Summons Costs	0	1,500
	<b>239,851</b>	<b>211,691</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 2018/19 is payable to the EA on 31 May and the other half is payable to them on 30 November. The Board has no idea where or how this money is spent.

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

	Y-T-D BUDGET	Y-T-D 2018/19
Labour Charges	92,467	72,700
Plant Charges	7,867	6,185
Materials	12,873	10,121
Contractors	162,434	127,709
Plant Hire & Transport	0	0
<b>Direct Works</b>	<b>275,640</b>	<b>216,715</b>
Technical Support Staff Costs	282,863	274,020
Other Technical Support Costs	2,000	1,916
Biodiversity Action Plan Costs	11,834	11,914
<b>Maintenance Works</b>	<b>572,337</b>	<b>504,565</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 2018  
**To:** 31 March 2019

**Period To:** 12  
**Year Ended:** 31 March 2019

**Note Notes to the Accounts**

	<b>Y-T-D BUDGET</b>	<b>Y-T-D 2018/19</b>
Administration Staff Costs	98,160	99,197
Other Administration Costs	36,740	32,007
Drainage Rates AV Increases/(Decreases)	500	935
Depreciation Kettlewell House	999	999
Sundry Debtors written off	0	0
Sundry Expenses	0	0
Settlement Discount	0	300
	<b>136,399</b>	<b>133,439</b>

**10 TANGIBLE FIXED ASSETS**

**Cost**

	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Total</b>
Opening Balance as at 1-4-2018 b/fwd	49,950	90,644	140,594
(+) Additions	0	0	0
(-) Disposals	0	-52,147	-52,147
(=) Closing Balance as at 31-3-2019 c/fwd	<b>49,950</b>	<b>38,497</b>	<b>88,447</b>

**Depreciation**

Opening Balance as at 1-4-2018 b/fwd	9,990	67,256	77,246
(+) Depreciation Charge for year	999	4,899	5,898
(-) Accumulated Depreciation written out on disposal	0	-50,396	-50,396
(=) Closing Balance as at 31-3-2019 c/fwd	<b>10,989</b>	<b>21,759</b>	<b>32,748</b>

Net Book Value as at 31-3-2018	<b>39,960</b>	<b>23,388</b>	<b>63,348</b>
Net Book Value as at 31-3-2019	<b>38,961</b>	<b>16,738</b>	<b>55,699</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>2017/18</b>	<b>2018/19</b>
Opening Balance as at 1-4 b/fwd	143,703	240,663
(+) Receipts	1,325,008	1,259,168
(-) Payments	-1,228,049	-1,467,956
(=) Closing Balance as at 31-3-2019 c/fwd	<b>240,663</b>	<b>31,875</b>
Balance on Statement as at 31-3-2019	271,468	75,227
Less: Unpresented payments	-30,805	-43,352
Add: Unpresented receipts	0	0
Closing Balance as at 31-3-2019 c/fwd	<b>240,663</b>	<b>31,875</b>

- 12** Aged Debtor profile is currently as follows:

<b>Debt period</b>	<b>Amount</b>	<b>Number of Debtors</b>	
<=30 days	64,324	4	
>30 days and <=60 days	0	0	
>60 days and <=90 days	0	0	
>90 days	0	0	
	<b>64,324</b>	<b>4</b>	
<b>&gt;90 days</b>	<b>Amount</b>	<b>Inv. Date</b>	<b>Originator</b>
	<b>0</b>		



**From:** 01 April 2018  
**To:** 31 March 2019

**Period To:** 12  
**Year Ended:** 31 March 2019

**Note Notes to the Accounts**

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

Customer	Amount	Comp. Date	Originator
RBR0003 Brown & Co	2,004	Ongoing	Operations Engineer PG
RIMNR01 EA Integrated Maintenance Programme	873	Ongoing	Operations Engineer TJ
	<b>2,877</b>		

- 14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Natwest Treasury Reserve Deposit	400,000	26/10/2018	28/10/2019	0.88%
West Bromwich Building Society	500,000	29/03/2019	28/06/2019	0.83%
	<b>900,000</b>			

- 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 48 Ratepayers that have not paid their Drainage Rates for 2018/19, as compared to 42 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2017/18	2018/19
Arrears b/fwd	2,048	2,190
Drainage Rates for the year	76,680	78,978
Special Levies for the year	296,774	305,690
New Assessments	576	216
Value Increases (Decreases)	-576	-216
Payments Received	-374,273	-386,928
Settlement Discount	-241	-310
Returned/(Represented) amounts	0	20
Irrecoverables and write offs	-993	-908
Summons collection costs	2,175	1,500
Adjustments	19	82
Arrears c/fwd	<b>2,190</b>	<b>314</b>

- 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**

Movements on the Grants Reserve are made up as follows:

	2018/19
Opening Balance at 1-4-2018	224,313
Add: Grant Received	204,105
Less: Grant Applied	-277,761
Closing Balance as at 31-3-2019	<b>150,658</b>

	2017/18	2018/19
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	0	0
SCH12 River Wensum Resoration Scheme	57,578	52,447
SCH13 River Nar Restoration Scheme 4 Year	157,249	88,783
SCH15 Strategic Modelling and Restoration Project	0	0
SCH25 WFD Maintenance Improvements PSCA	3,701	3,643
	<b>224,313</b>	<b>150,658</b>

- 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 2019.

**From:** 01 April 2018  
**To:** 31 March 2019

**Period To:** 12  
**Year Ended:** 31 March 2019

**Note Notes to the Accounts**

- 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 £2,429,000 as at 31 March 2019 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 31 January 2019.
- 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 J F Carrick is the Chairman of the Norfolk Rivers IDB. He has been paid £0 Chairman's Allowance during the year.
- 25 The Board uses Rating Software for the collection of Drainage Rates known as DRS. The software was developed by Mr P J Camamile, the Chief Executive, and is supported by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd, and his wife, Mrs P Camamile is a Director. Both are shareholders.

**Recommended Actions:**

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

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

Our ID	Capital Scheme	EA Ref.	GiA Level %	Actual 2008/09 to 2014/15 £	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Annual Estimate 2018/19 £	Variance (2018/19) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2018/19 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
<b>Grant Aided Works:</b>																			
SCH02	River Wensum WLMP	IDB0079	100%	51,766.59	0.00	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%	2,208.31	0.00	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	216.00	0.00	-216.00	0.00	0	0.00	108,047.21	153,484	45,436.79	108,047.21	108,047.21	0.00	108,047.21	0.00	0.00
SCH07	River Nar Litcham to Lexham Hall Lakes	IDB0228	100%	62,389.89	111.47	0.00	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	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%	107,693.91	201,929.76	201,950.99	51,371.93	164,236.38	79,866	-84,370.38	727,182.97	779,630	52,447.03	727,182.97	620,525.00	159,105.00	779,630.00	-52,447.03	164,236.38
SCH13	River Nar Restoration Scheme 4 Year	IDB0266	100%	146,706.79	55,707.72	188,428.35	110,115.38	68,466.23	166,860	98,393.77	569,424.47	654,200	84,775.53	569,424.47	654,200.00	0.00	654,200.00	-88,782.99	68,466.23
SCH15	Strategic Modelling and Restoration	IDB0324	100%	0.00	49,500.00	0.00	-16,500.00	0.00	0	0.00	33,000.00	53,000	20,000.00	33,000.00	33,000.00	0.00	33,000.00	0.00	0.00
SCH16	Broadland Catchment Partnership		100%	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	9,822.35	1,476.95	58.00	0	-58.00	11,357.30	15,000	3,642.70	11,357.30	15,000.00	0.00	15,000.00	-3,642.70	58.00
SCH26	Buxton Slow the Flow NFM	IDB0431	100%	0.00	0.00	0.00	0.00	45,000.00	0	-45,000.00	45,000.00	45,000	0.00	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00
				<b>518,812.70</b>	<b>307,464.95</b>	<b>400,201.69</b>	<b>146,248.26</b>	<b>277,760.61</b>	<b>248,726</b>	<b>-29,034.61</b>	<b>1,605,488.21</b>	<b>1,878,278</b>	<b>227,789.79</b>	<b>1,650,488.21</b>	<b>1,592,236.09</b>	<b>204,105.00</b>	<b>1,796,341.09</b>	<b>-150,657.80</b>	<b>277,760.61</b>
<b>Non-Grant Aided Works:</b>																			
SCH17	Upstream East Lexham Village			0.00	0.00	0.00	0.00	144.00	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH22	West Acre Mill Fish Pass			0.00	0.00	2,030.00	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH23	Oxnead Headwall			0.00	0.00	20,206.08	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH24	Itteringham			0.00	0.00	8,470.52	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>0.00</b>	<b>30,706.60</b>	<b>0.00</b>	<b>144.00</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>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£518,812.70</b>	<b>£307,464.95</b>	<b>£430,908.29</b>	<b>£146,248.26</b>	<b>£277,904.61</b>	<b>£248,726</b>	<b>-£29,034.61</b>	<b>£1,605,488.21</b>	<b>£1,878,278</b>	<b>£227,789.79</b>	<b>£1,650,488.21</b>	<b>£1,592,236.09</b>	<b>£204,105.00</b>	<b>£1,796,341.09</b>	<b>-£150,657.80</b>	<b>£277,760.61</b>

G BLOOMFIELD  
CATCHMENT ENGINEER

**From:** 01 April 2018  
**To:** 31 March 2019

**Period To:** 12  
**Year Ended:** 31 March 2019

Our ID	Maintenance Works	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
<b>Smallburgh Sub Catchment</b>					
CMT013G	North Walsham & Dilham Canal Catchment	6,138.01	0.00	5,465	5,465
CMT014G	Hundred Stream Catchment	3,879.50	5,354.00	6,318	964
<b>Middle Bure Sub Catchment</b>					
CMT026G	Hoveton Catchment	0.00	570.00	12,636	12,066
<b>North Norfolk Rivers Sub Catchment</b>					
CMT042G	Holme Catchment	0.00	0.00	500	500
CMT043G	Burn Catchment (Burnham Norton)	0.00	12,052.37	2,808	-9,244
CMT044G	Stiffkey Catchment	0.00	5,531.50	6,552	1,021
<b>Upper Yare and Tas Sub Catchment</b>					
CMT061G	Fornsett to Tasburgh				
061G0301	3 Tharston Drain	0.00	0.00	2,808	2,808
061G0302	3a Fundenhall Drain	0.00	48.00	0	-48
061G0303	3b Peck Drain	0.00	72.00	0	-72
061G0304	3c Wacton Drain	0.00	0.00	0	0
061G0305	3d Sandpit Drain	0.00	0.00	2,106	2,106
CMT062G	Flordan to Caistor St Edmunds Catchment	1,355.45	3,707.00	0	0
CMT063G	Trowse Catchment	0.00	3,505.00	8,400	4,895
CMT064G	Keswick Catchment	0.00	0.00	2,808	2,808
CMT065G	Greath Melton to Colney Catchment	0.00	0.00	2,808	2,808
CMT066G	Barnham Broom Catchment	0.00	0.00	0	0
CMT067G	Thuxton Catchment	4,454.00	2,142.50	0	-2,143
CMT068G	Deopham to Wramplingham	1,814.00	2,111.50	0	-2,112
CMT069G	Wymondham Catchment	1,560.00	600.00	5,238	4,638
CMT070G	Dyke Beck Catchment	0.00	888.00	0	-888
<b>Upper Bure Sub Catchment</b>					
CMT071G	Thurning Catchment	2,148.00	1,860.00	2,160	300
CMT072G	Corpustry/Cropton Hall Catchment	5,532.00	4,944.00	5,184	240
CMT073G	Mannington Hall Catchment	1,272.00	1,248.00	1,296	48
CMT074G	Itteringham				
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	1,243.50	0.00	0	0
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	859.50	0.00	864	864
074G3601	Itteringham Marsh - 36	1,248.00	0.00	0	0
CMT075G	Blickling-Itteringham Catchment	0.00	0.00	0	0
CMT076G	Aldborough and Scarrow Beck	31,153.40	7,728.00	27,648	19,920
CMT077G	Blickling Catchment	3,721.00	0.00	0	0
CMT078G	Aylsham Catchment No.1	2,052.00	1,752.00	1,296	-456
CMT079G	Aylsham North Catchment No.2	2,544.00	2,426.50	4,374	1,948
CMT080G	Burgh-Next-Aylsham Catchment	3,204.00	528.00	3,856	3,328
CMT081G	Marsham-Brampton Catchment	28,792.58	15,246.00	22,950	7,704
CMT082G	Buxton - Hevingham Catchment	8,102.50	2,747.00	13,716	10,969
CMT083G	Kings Beck Catchment	44,297.50	32,090.50	38,232	6,142
CMT084G	Horstead - Hautbois Catchment	2,746.50	1,896.00	1,296	-600
CMT085G	Horstead Catchment	2,064.00	912.00	3,888	2,976
CMT086G	Itteringham Marsh Catchment	0.00	0.00	2,948	2,948
<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

**From:** 01 April 2018  
**To:** 31 March 2019

**Period To:** 12  
**Year Ended:** 31 March 2019

Our ID	Maintenance Works	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
CMT089G	Tatterford - Raynham Catchment	0.00	192.00	0	-192
CMT090G	Dunton Patch Catchment	0.00	18,633.00	0	-18,633
CMT091G	Dunton Patch - Nights Common Catchment	0.00	0.00	0	0
CMT092G	Sculthorpe Catchment	7,096.00	4,687.00	7,020	2,333
CMT093G	Gt Ryburgh Catchment	0.00	13,154.50	0	-13,155
CMT094G	Gt Ryburgh Langor Catchment	4,416.00	5,570.00	0	-5,570
CMT095G	Gt Ryburgh Stibbard Catchment	192.00	5,861.00	432	-5,429
CMT096G	Gt Ryburgh B Catchment	1,761.50	4,085.00	432	-3,653
CMT097G	Guist Catchment	2,314.00	192.00	0	-192
CMT098G	Foulsham Catchment	2,101.00	0.00	9,828	9,828
CMT099G	Elmham A Catchment	10,482.80	4,631.00	4,902	271
CMT100G	Elmham B Catchment	409.50	4,920.50	0	-4,921
CMT101G	Beetley Catchment	10,893.00	0.00	14,742	14,742
CMT102G	Gressenhall A Catchment	0.00	0.00	2,000	2,000
CMT103G	Gressenhall B Catchment	0.00	0.00	2,808	2,808
CMT104G	Dereham Stream Catchment	12,105.50	4,345.27	4,644	299
CMT105G	Billingford Catchment	2,754.50	3,328.00	2,106	-1,222
CMT106G	Bylaugh Meadows Catchment	9,077.00	12,608.00	2,106	-10,502
CMT107G	Swanton Morley Catchment	8,136.00	9,841.50	5,616	-4,226
CMT108G	Easthaugh Catchment	0.00	0.00	0	0
CMT109G	Lenwade Catchment	204.00	144.00	4,968	4,824
CMT110G	Reepham - Booton Catchment	1,957.50	0.00	4,914	4,914
CMT111G	Swannington Catchment	7,754.00	1,440.00	7,020	5,580
CMT112G	Ringland - Morton Hall Catchment	10,863.00	8,612.50	1,755	-6,858
CMT113G	Taverham Hall Catchment	2,981.50	468.00	1,500	1,032
CMT114G	Drayton Low Road Catchment	0.00	0.00	2,106	2,106
CMT115G	Costessey Mill Catchment	300.00	312.00	2,106	1,794
CMT116G	Hellesdon Low Road A Catchment	0.00	0.00	1,404	1,404
CMT117G	Honningham - Berry Hall Catchment	0.00	957.00	0	-957
CMT119G	Hellesdon Low Road B Catchment	805.50	0.00	702	702

#### Upper Nar Sub Catchments

CMT120G	Upper Nar River Catchment	631.50	2,773.00	4,374	1,601
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<b>Direct Works</b>	<b>257,417.24</b>	<b>216,715.14</b>	<b>275,640</b>	<b>58,925</b>
<b>Technical Support Staff Costs</b>	<b>206,445.00</b>	<b>274,020.00</b>	<b>282,863</b>	<b>8,843</b>
<b>Other Technical Support Costs</b>	<b>1,997.00</b>	<b>1,916.00</b>	<b>2,000</b>	<b>84</b>
<b>Biodiversity Action Plan Costs</b>	<b>14,287.00</b>	<b>11,914.00</b>	<b>11,834</b>	<b>-80</b>
<b>Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Maintenance Works</b>	<b>£480,146.24</b>	<b>£504,565.14</b>	<b>£572,337</b>	<b>£67,772</b>

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

ID	Direct Works	Actual 2018/19 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
<b>Smallburgh Sub Catchment</b>							
CMT013G	North Walsham & Dilham Canal Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT014G	Hundred Stream Catchment	5,354.00	767.00	0.00	0.00	4,587.00	0.00
<b>Middle Bure Sub Catchment</b>							
CMT026G	Hoveton Catchment	570.00	150.00	0.00	0.00	420.00	0.00
<b>North Norfolk Rivers Sub Catchment</b>							
CMT042G	Holme Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT043G	Burn Catchment (Burnham Norton)	12,052.37	1,521.00	1,000.00	148.02	9,383.35	0.00
CMT044G	Stiffkey Catchment	5,531.50	851.50	0.00	4,680.00	0.00	0.00
<b>Upper Yare and Tas Sub Catchment</b>							
CMT061G	Fornsett to Tasburgh						
061G0301	3 Tharston Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0302	3a Fundenhall Drain	48.00	48.00	0.00	0.00	0.00	0.00
061G0303	3b Peck Drain	72.00	72.00	0.00	0.00	0.00	0.00
061G0304	3c Wacton Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0305	3d Sandpit Drain	0.00	0.00	0.00	0.00	0.00	0.00
CMT062G	Flordan to Caistor St Edmunds Catchment	3,707.00	747.00	0.00	0.00	2,960.00	0.00
CMT063G	Trowse Catchment	3,505.00	695.00	0.00	0.00	2,810.00	0.00
CMT064G	Keswick Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT065G	Greath Melton to Colney Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT066G	Barnham Broom Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT067G	Thuxton Catchment	2,142.50	292.50	0.00	0.00	1,850.00	0.00
CMT068G	Deopham to Wramplingham	2,111.50	751.50	0.00	0.00	1,360.00	0.00
CMT069G	Wymondham Catchment	600.00	600.00	0.00	0.00	0.00	0.00
CMT070G	Dyke Beck Catchment	888.00	888.00	0.00	0.00	0.00	0.00

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

ID	Direct Works	Actual 2018/19 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
<b>Upper Bure Sub Catchment</b>							
CMT071G	Thurning Catchment						
071G3701	37 Fulling Mill - Growle Abbey	1,860.00	1,860.00	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	4,944.00	4,944.00	0.00	0.00	0.00	0.00
CMT073G	Mannington Hall Catchment	1,248.00	1,248.00	0.00	0.00	0.00	0.00
CMT074G	Itteringham	0.00	0.00	0.00	0.00	0.00	0.00
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	0.00	0.00	0.00	0.00	0.00	0.00
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	0.00	0.00	0.00	0.00	0.00	0.00
074G3601	Itteringham Marsh - 36	0.00	0.00	0.00	0.00	0.00	0.00
CMT075G	Blickling-Itteringham Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT076G	Aldborough and Scarrow Beck	0.00	0.00	0.00	0.00	0.00	0.00
076G2901	29 Scarrow Beck - Aldborough	0.00	0.00	0.00	0.00	0.00	0.00
076G3001	30 Wickmere to Matlaske	384.00	384.00	0.00	0.00	0.00	0.00
076G3002	30a Wickmere Drain	1,488.00	1,488.00	0.00	0.00	0.00	0.00
076G3101	31 Aldborough to Bessingham	768.00	768.00	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	1,752.00	1,752.00	0.00	0.00	0.00	0.00
076G3302	33a Hanworth Park Spur	1,536.00	1,536.00	0.00	0.00	0.00	0.00
076G3303	33b Hanworth Common	840.00	840.00	0.00	0.00	0.00	0.00
076G4001	40 Thwaite Common Drain	960.00	960.00	0.00	0.00	0.00	0.00
CMT077G	Blickling Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT078G	Aylsham Catchment No.1	1,752.00	1,752.00	0.00	0.00	0.00	0.00
CMT079G	Aylsham North Catchment No.2	2,426.50	676.50	1,110.00	0.00	640.00	0.00
CMT080G	Burgh-Next-Aylsham Catchment	528.00	528.00	0.00	0.00	0.00	0.00
CMT081G	Marsham-Brampton Catchment	15,246.00	7,946.00	0.00	0.00	7,300.00	0.00
CMT082G	Buxton - Hevingham Catchment	2,747.00	927.00	0.00	0.00	1,820.00	0.00
CMT083G	Kings Beck Catchment	32,090.50	16,148.50	0.00	0.00	15,942.00	0.00

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

ID	Direct Works	Actual 2018/19 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT084G	Horstead - Hautbois Catchment	1,896.00	1,896.00	0.00	0.00	0.00	0.00
CMT085G	Horstead Catchment	912.00	912.00	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	192.00	192.00	0.00	0.00	0.00	0.00
CMT090G	Dunton Patch Catchment	18,633.00	2,223.00	4,075.00	0.00	12,335.00	0.00
CMT091G	Dunton Patch - Nights Common Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT092G	Sculthorpe Catchment	4,687.00	637.00	0.00	0.00	4,050.00	0.00
CMT093G	Gt Ryburgh Catchment	13,154.50	3,090.50	0.00	0.00	10,064.00	0.00
CMT094G	Gt Ryburgh Langor Catchment	5,570.00	0.00	0.00	0.00	5,570.00	0.00
CMT095G	Gt Ryburgh Stibbard Catchment	5,861.00	1,131.00	0.00	4,730.00	0.00	0.00
CMT096G	Gt Ryburgh B Catchment	4,085.00	585.00	0.00	0.00	3,500.00	0.00
CMT097G	Guist Catchment	192.00	192.00	0.00	0.00	0.00	0.00
CMT098G	Foulsham Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT099G	Elmham A Catchment	4,631.00	1,211.00	0.00	0.00	3,420.00	0.00
CMT0100G	Elmham B Catchment	4,920.50	500.50	0.00	0.00	4,420.00	0.00
CMT0101G	Beetley Catchment	0.00	0.00	0.00	0.00	0.00	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	4,345.27	2,332.50	0.00	62.77	1,950.00	0.00
CMT0105G	Billingford Catchment	3,328.00	468.00	0.00	0.00	2,860.00	0.00
CMT0106G	Bylaugh Meadows Catchment	12,608.00	1,898.00	0.00	0.00	10,710.00	0.00
CMT107G	Swanton Morley Catchment	9,841.50	526.50	0.00	0.00	9,315.00	0.00
CMT108G	Easthaugh Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT109G	Lenwade Catchment	144.00	144.00	0.00	0.00	0.00	0.00
CMT110G	Reepham - Booton Catchment	0.00	0.00	0.00	0.00	0.00	0.00





# Norfolk Rivers

## Drainage Board

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

ID	Direct Works	Actual 2018/19 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT111G	Swannington Catchment	1,440.00	1,440.00	0.00	0.00	0.00	0.00
CMT112G	Ringland - Morton Hall Catchment	8,612.50	877.50	0.00	0.00	7,735.00	0.00
CMT113G	Taverham Hall Catchment	468.00	468.00	0.00	0.00	0.00	0.00
CMT114G	Drayton Low Road Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT115G	Costessey Mill Catchment	312.00	312.00	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	957.00	117.00	0.00	0.00	840.00	0.00
CMT119G	Hellesdon Low Road B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
<b>Upper Nar Sub Catchments</b>							
CMT120G	Upper Nar River Catchment	2,773.00	405.00	0.00	500.00	1,868.00	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>£216,715.14</b>	<b>£72,700.00</b>	<b>£6,185.00</b>	<b>£10,120.79</b>	<b>£127,709.35</b>	<b>£0.00</b>

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

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	0.00	Hours	3.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
M06	Fuel Bowser	1,270.00	Hours	2.50	<b>3,175.00</b>	990.00	0.00	0.00	35.84	0.00	<b>1,025.84</b>	<b>2,149.16</b>
M10	Herder Mowing Bucket	0.00	Hours	3.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</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	130.00	Hours	14.25	<b>1,852.50</b>	412.50	0.00	454.73	107.52	0.00	<b>974.75</b>	<b>877.75</b>
M21	Bomford Protrim Flail	0.00	Hours	2.50	<b>0.00</b>	1,309.82	0.00	0.00	0.00	0.00	<b>1,309.82</b>	<b>-1,309.82</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	97.50	Hours	15.00	<b>1,462.50</b>	231.00	0.00	107.40	640.54	999.92	<b>1,978.86</b>	<b>-516.36</b>
M31	Tree Shearers	45.00	Day	125.00	<b>5,625.00</b>	0.00	0.00	0.00	0.00	2,000.04	<b>2,000.04</b>	<b>3,624.96</b>
M50	Comfort Space	19.00	Week	190.00	<b>3,610.00</b>	143.64	0.00	0.00	0.00	1,599.48	<b>1,743.12</b>	<b>1,866.88</b>
<b>Mobile Plant Operations Account (this year)</b>		<b>1,400</b>			<b>£15,725.00</b>	<b>£3,086.96</b>	<b>£0.00</b>	<b>£562.13</b>	<b>£783.90</b>	<b>£4,899.44</b>	<b>£9,332.43</b>	<b>£6,392.57</b>
<b>Mobile Plant Operations Account (last 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>

A GOOSE  
OPERATIONS MANAGER

N.B. M19, M21 & M25 were transferred to Broads IDB with effect from 1/08/2018

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour Charges	123,491.50	65,712.00	118,800.00	-53,088.00
7005	Contribution from Contractors towards Fixed Overheads	39,695.50	39,292.50	33,072.00	6,220.50
		163,187.00	105,004.50	151,872.00	-46,867.50
<b>Direct Costs:</b>					
7010	Basic Pay	57,119.71	31,852.75	48,000.00	16,147.25
7020	Overtime	8,632.27	588.72	13,391.35	12,802.63
7040	Bonus	224.41	0.00	500.00	500.00
7080	Call out/expenses	190.85	157.44	175.00	17.56
7100	Travelling	13,970.85	9,088.80	11,700.00	2,611.20
7110	Holiday Pay	7,823.00	5,205.62	6,000.00	794.38
7120	Sick Pay	620.48	1,348.27	1,300.00	-48.27
		88,581.57	48,241.60	81,066.35	32,824.75
<b>Variable Overheads:</b>					
7070	Mobile Telephone Charges	485.40	323.31	300.00	-23.31
7075	Lone Worker Telephone Charges	216.00	432.00	110.00	-322.00
7130	Employers N.I.	7,375.25	3,326.24	7,942.47	4,616.23
7140	Employers Pension	16,516.27	9,159.80	10,000.00	840.20
7150	Life Assurance	176.41	108.10	100.00	-8.10
		24,769.33	13,349.45	18,452.47	5,103.02
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager	40,000.00	20,000.00	40,000.00	20,000.00
7165	Broads Supervision	7,275.00	26,777.00	4,000.00	-22,777.00
7240	Training Course Fees	968.38	60.59	2,500.00	2,439.41
7250	Protective Clothing/Health and Safety	1,863.59	3,441.11	1,000.00	-2,441.11
7260	Small Tools/Consumables	1,564.86	706.88	2,200.00	1,493.12
		51,671.83	50,985.58	49,700.00	-1,285.58
<b>Staff Costs (excluding depreciation)</b>		165,022.73	112,576.63	149,218.82	36,642.19
Depreciation of Company Vehicles		0.00	0.00	0.00	0.00
<b>Staff Costs (including depreciation)</b>		165,022.73	112,576.63	149,218.82	36,642.19
<b>Net Operating Surplus/(Deficit)</b>		-£1,835.73	-£7,572.13	£2,653.18	-£10,225.31
<b>Productive Hours:</b>					
L02	A Halls	1,338.00	1,012.00	1,606.00	-594.00
L04	A Brooks	2,113.50	132.00	1,672.00	-1,540.00
L05	N Marshall	1,678.00	1,594.00	1,672.00	-78.00
		5,129.50	2,738.00	4,950.00	-2,212.00
<b>Hours:</b>					
L20	Wayne Risebrow	6,107.00	5,857.00	0.00	5,857.00
L23	B J Goose Digger Hire	0.00	118.00	0.00	118.00
L24	S J Cobbold	0.00	70.00	0.00	70.00
		6,107.00	6,045.00	0.00	6,045.00
<b>Cost/Hour:</b>					
	Direct Cost	17.27	17.62	16.38	-1.24
	Variable Overhead	4.83	4.88	3.73	-1.15
	Fixed Overhead	2.33	4.27	3.36	-0.91
		£24.43	£26.77	£23.47	-£3.30
<b>Holidays Taken:</b>					
NR0003	A Halls	24	19	19	0
NR0004	A Brooks	24	0	24	-24
NR0005	N Marshall	24	24	24	0
		72	43	67	0
<b>Sickdays Taken:</b>					
NR0003	A Halls	0	2	0	-2
NR0004	A Brooks	4	0	0	0
NR0005	N Marshall	3	10	0	-10
		7	12	0	-12

A GOOSE  
OPERATIONS MANAGER

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

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	-39,847.00	0.00	39,847.00	0.00	-39,847.00	0.00	0.00	0.00
M21	Bomford Protrim Flail	26/01/2012	3	3,300.00	0.00	0.00	-3,300.00	0.00	3,300.00	0.00	-3,300.00	0.00	0.00	0.00
M22	Herder Mowing Bucket	31/03/2014	5	1,500.00	0.00	0.00	0.00	1,500.00	1,225.00	300.00	0.00	1,525.00	0.00	-25.00
M25	Doosan DX140LC Excavator Q532 MAP	21/03/2016	3	9,000.00	0.00	0.00	-9,000.00	0.00	6,249.50	999.92	-7,249.42	0.00	0.00	0.00
M31	Tree Shearers	01/11/2016	5	10,000.00	0.00	0.00	0.00	10,000.00	2,833.39	2,000.04	0.00	4,833.43	0.00	5,166.57
M50	Comfort Space	27/06/2016	10	15,995.00	0.00	0.00	0.00	15,995.00	2,799.09	1,599.48	0.00	4,398.57	0.00	11,596.43
<b>Fixed Assets: Plant and Equipment</b>				<b>90,643.62</b>	<b>0.00</b>	<b>0.00</b>	<b>-52,147.00</b>	<b>38,496.62</b>	<b>67,255.60</b>	<b>4,899.44</b>	<b>-50,396.42</b>	<b>21,758.62</b>	<b>0.00</b>	<b>16,738.00</b>
B01	Kettlewell House: NK391156 (10%)	25/08/2009	50	49,950.00	0.00	0.00	0.00	49,950.00	9,990.00	999.00	0.00	10,989.00	0.00	38,961.00
<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>9,990.00</b>	<b>999.00</b>	<b>0.00</b>	<b>10,989.00</b>	<b>0.00</b>	<b>38,961.00</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>-£52,147.00</b>	<b>£88,905.62</b>	<b>£77,626.57</b>	<b>£5,976.47</b>	<b>-£50,396.42</b>	<b>£33,206.62</b>	<b>£0.00</b>	<b>£55,699.00</b>

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL 2017/18 £	ACTUAL 2018/19 £
1	<b>Balances brought 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 Liabilities	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 brought forward (Net Current Assets)</b>	<b>1,062,076</b>	<b>1,003,467</b>
2	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	76,680	78,996
	Special Levies issued by the Board	296,774	305,690
	<b>As per Statement of Accounts</b>	<b>373,454</b>	<b>384,686</b>
3	<b>(+) All Other Income</b>		
	Grants Applied	146,248	277,761
	Highland Water Contributions	131,374	98,945
	Income from Rechargeable Works	305,129	261,641
	Investment Interest	3,589	5,398
	Development Contributions	0	33,489
	Other Income	158,237	211,691
	Profit/(Loss) on disposal of Fixed Assets	0	0
	<b>As per Statement of Accounts</b>	<b>744,577</b>	<b>888,925</b>
	<b>(+) Additional Income from Sale of Fixed Assets</b>		
	Capital Cost of disposals	0	52,147
	Less: Accumulated depreciation written out	0	-50,396
		<b>0</b>	<b>1,751</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-146,248	-277,761
	(+) Grants Received	22,750	204,105
		<b>-123,498</b>	<b>-73,656</b>
	<b>(=) Adjusted Other Income</b>	<b>621,079</b>	<b>817,020</b>
4	<b>(-) Staff Costs</b>		
	Labour Operations Account	165,023	112,577
	Shared Technical Support Staff Costs	206,445	274,020
	Shared Administration Staff Costs	92,913	99,197
		<b>464,381</b>	<b>485,794</b>

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL 2017/18 £	ACTUAL 2018/19 £
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	146,248	277,905
	Maintenance Works	480,146	504,565
	Environment Agency Precept	64,093	70,501
	Development Expenditure	0	5,024
	Administration Charges	128,696	133,439
	Cost of Rechargeable Works	255,978	261,641
	Net Deficit/(Surplus) on Operating Accounts	-14,123	1,180
	Pension Interest Cost/(Expected Return on Assets)	0	0
	<b>As per Statement of Accounts</b>	<b>1,061,040</b>	<b>1,254,255</b>
	<b>(-) All Other Expenditure (Non Cash)</b>		
	Plant and Equipment	6,899	4,899
	Buildings	0	0
	Depreciation on Kettlewell House (including in admin. Exp.)	999	999
	Pension Interest Cost/(Expected Return on Assets)	0	0
		<b>7,898</b>	<b>5,898</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>464,381</b>	<b>485,794</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	0	0
	Plant and Equipment	0	0
		<b>0</b>	<b>0</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>588,761</b>	<b>762,564</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	554,974	545,862
	Development Reserve	181,569	210,035
	Plant Reserve	65,000	65,000
	Revaluation Reserve	40,959	40,959
	Grants Reserve	224,313	150,658
	Pension Reserve	-125,000	-169,000
	<b>As per Statement of Accounts</b>	<b>941,815</b>	<b>843,514</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Long Term Borrowing	0	0
	Pension Liability	-125,000	-169,000
	Net Book Value of Tangible Fixed Assets	63,348	55,699
		<b>-61,652</b>	<b>-113,301</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>1,003,467</b>	<b>956,815</b>
8	<b>Total Cash and Short Term Investments</b>		

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
	Cash at Bank and in Hand	240,663	31,875
	Short Term Investments	700,000	900,000
	<b>As per Statement of Accounts</b>	<b>940,663</b>	<b>931,875</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets (Net Book Value)</b>		
	Land and Buildings	39,960	38,961
	Plant and Equipment	23,388	16,738
	Shared Consortium Assets	0	0
	<b>As per Statement of Accounts</b>	<b>63,348</b>	<b>55,699</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>

From: 01 April 2018  
To: 31 March 2019

Period To: 12  
Year Ended: 31 March 2019

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL 2017/18 £	ACTUAL 2018/19 £
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2017/18 £	ACTUAL 2018/19 £
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<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>1,003,467</b>	<b>956,815</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Trade Debtors	102,677	64,324
	Work in Progress	0	2,877
	Drainage Rates and Special Levies Due	2,190	314
	Prepayments	0	0
	Prepayments to WMA	-21,921	22,728
	Vat Due from HMRC	0	-3,947
	Grants Due	0	0
		<b>82,946</b>	<b>86,296</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Trade Creditors	10,502	53
	Accruals	8,570	44,450
	Drainage Rates/Special Levies paid in advance	1,070	16,853
	Finance Leases	0	0
		<b>20,142</b>	<b>61,356</b>
	<b>(=) Box 8</b>	<b>940,663</b>	<b>931,875</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	240,663	31,875
	Short Term Investments	700,000	900,000
		<b>940,663</b>	<b>931,875</b>

P J CAMAMILE MA FCIS  
CHIEF EXECUTIVE

13 JUNE 2019

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER



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

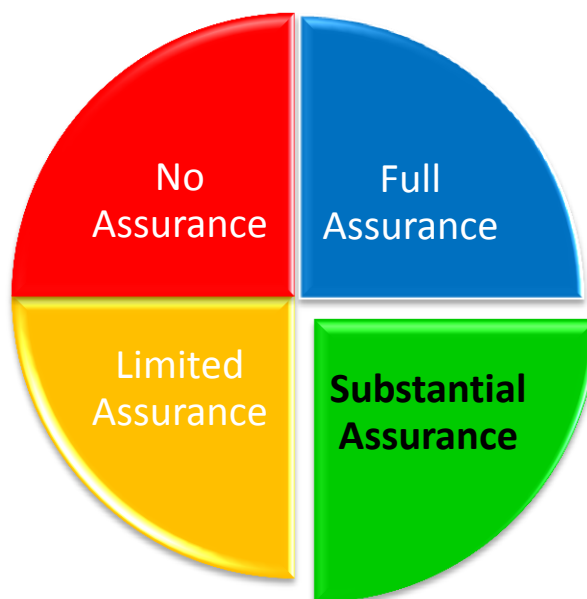


**Final Internal Audit Report**

**WATER MANAGEMENT ALLIANCE -**

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

30<sup>th</sup> April 2019



## Internal Audit Service

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

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

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

## Consultation

<b>Draft report issued</b>	<b>18<sup>th</sup> April 2019</b>
<b>Management agreement received</b>	<b>29<sup>th</sup> April 2019</b>
<b>Final report issued</b>	<b>30<sup>th</sup> April 2019</b>

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## Executive Summary

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

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

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

### Summary of Key Recommendations

The key recommendations arising from the audit are:

**GDPR:**

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

**Fixed Assets:**

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

**Governance Arrangements:**

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

### Summary of Agreed Recommendations

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

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

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## **2. Objective & Scope**

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

## **3. Background Information**

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

#### 4. Our Opinion

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

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

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

## **5. Reporting**

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

## **6. Acknowledgements**

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

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

## Findings, Recommendations and Action Plan

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

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



## Findings, Recommendations and Action Plan

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

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

## Findings, Recommendations and Action Plan

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

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

## Findings, Recommendations and Action Plan

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

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

## Findings, Recommendations and Action Plan

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

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

## Findings, Recommendations and Action Plan

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

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

## Findings, Recommendations and Action Plan

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

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

## Findings, Recommendations and Action Plan

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

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

## Findings, Recommendations and Action Plan

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

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



## Findings, Recommendations and Action Plan

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

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

## Assurance Opinion and Recommendation Priority Definitions

### Assurance Opinion

### Definition

**Full Assurance**

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

**Substantial Assurance**

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

**Limited Assurance**

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

**No Assurance**

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

### Recommendation Priority

### Definition

**Low**

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

**Medium**

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

**High**

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

**Internal Audit Service**

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



**WATER MANAGEMENT ALLIANCE**

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

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

## **1. INTRODUCTION**

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- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2018-19.
- 1.2 Section 6 of The Accounts and Audit Regulations 2015 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.
- 1.3 Internal Audit is defined as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*' Public Sector Internal Audit Standards, April 2017
- 1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.
- 1.5 The authority of the Internal Auditor is established in the Financial Regulations.
- 1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:
  - Broads (2006) Internal Drainage Board
  - East Suffolk Internal Drainage Board
  - King's Lynn Internal Drainage Board
  - Norfolk Rivers Internal Drainage Board
  - South Holland Internal Drainage Board
  - Pavensey & Cuckmere Water Level Management Board.

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

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

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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 2018-19, the auditor will consider the following internal control objectives (as stated on the return):
  - A Accounting Records  
To ensure that appropriate accounting records have been properly kept throughout the financial year.
  - B Financial Regulations and Standing Orders  
To ensure that the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

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

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

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

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

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

### **3.     TASKS**

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3.1     The project tasks are to:

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

- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance and Accountability Return for 2018-19.

#### **4. WORK PLAN**

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

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

<b>Task</b>	<b>Time</b>
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2017-18.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion.	0.5
Completing the Return and reporting if required.	0.5

#### **5. AGREEMENT**

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

## FRS102 as at 31 March 2019 - Results Schedule

### ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the report on the disclosure to any third party apply equally to this Results Schedule.

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Norfolk Rivers IDB
Terms of Engagement Signed	13 February 2019

### Please Note

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



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

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	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 2018 to 31 March 2019	£49,000

### LGPS early retirements

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

### Teachers' early retirements

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

### Investment returns

The return on the Fund in market value terms for the period to 31 March 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
<b>Total Returns from 1 April 2018 to 31 March 2019</b>	<b>7.2%</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 2019.

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

## Unfunded benefits

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

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

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

The annual unfunded pensions include the 2019 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.4%	2.3%
Salary Increase Rate	2.7%	2.6%
Discount Rate	2.5%	2.7%

### Mortality

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

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

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

### Historic mortality

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

Period Ended	Prospective Pensioners	Pensioners
31 March 2018	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..

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

### Commutation

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

## Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2019

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

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	411		411
Present value of funded liabilities		536	(536)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2018</b>	<b>411</b>	<b>536</b>	<b>(125)</b>
Service cost			
Current service cost*		17	(17)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>17</b>	<b>(17)</b>
Net interest			
Interest income on plan assets	11		11
Interest cost on defined benefit obligation		15	(15)
Impact of asset ceiling on net interest	-	-	-
<b>Total net interest</b>	<b>11</b>	<b>15</b>	<b>(4)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>11</b>	<b>32</b>	<b>(21)</b>
Cashflows			
Plan participants' contributions	3	3	-
Employer contributions	11		11
Contributions in respect of unfunded benefits	-		-
Benefits paid	-	-	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>436</b>	<b>571</b>	<b>(135)</b>
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		53	(53)
Other experience		-	-
Return on assets excluding amounts included in net interest	19		19
Changes in asset ceiling	-	-	-
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>19</b>	<b>53</b>	<b>(34)</b>
Fair value of plan assets	455		455
Present value of funded liabilities		624	(624)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2019</b>	<b>455</b>	<b>624</b>	<b>(169)</b>

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

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

\*\* For unfunded liabilities as at 31 March 2019, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

### Information about the Defined Benefit Obligation

	Liability split £(000) as at 31 March 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	84	13.3%	31.4
Deferred members	540	86.7%	28.4
Pensioner members	-	0%	0.0
<b>Total</b>	<b>624</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 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	377		377
Present value of liabilities		506	(506)
<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 participant's 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 0.4% of payroll.

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

## Section 4 - Projected defined benefit cost for the period to 31 March 2020

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

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		19	(19)	(38.5%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>19</b>	<b>(19)</b>	<b>(38.5%)</b>
Interest income on plan assets	12		12	24.5%
Interest cost on defined benefit obligation		16	(16)	(32.7%)
<b>Total Net Interest Cost</b>	<b>12</b>	<b>16</b>	<b>(4)</b>	<b>(8.2%)</b>
<b>Total Included in Profit and Loss</b>	<b>12</b>	<b>35</b>	<b>(23)</b>	<b>(46.7%)</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 £49,000.

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

I estimate the Employer's contributions for the period to 31 March 2020 will be approximately £11,000.

Notes:

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

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

The monetary amount of the projected service cost for the period to 31 March 2020 may be adjusted to take account of actual pensionable payroll for the period.

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	16%	100
0.5% increase in the Salary Increase Rate	0%	-
0.5% increase in the Pension Increase Rate (CPI)	16%	99

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

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

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

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

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

## FRS102 as at 31 March 2019 - Results Schedule

### ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the report on the disclosure to any third party apply equally to this Results Schedule.

Fund	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Kings Lynn (WMA)
Terms of Engagement Signed	13 February 2019

### Please Note

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



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



## Section 1 - Data

### Employer membership statistics

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

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

### Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2018 to 31 March 2019	£1,213,000

### LGPS early retirements

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

### Teachers' early retirements

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

### Investment returns

The return on the Fund in market value terms for the period to 31 March 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
<b>Total Returns from 1 April 2018 to 31 March 2019</b>	<b>7.2%</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 2019.

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

## Unfunded benefits

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

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

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

The annual unfunded pensions include the 2019 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.4%	2.3%
Salary Increase Rate	2.7%	2.6%
Discount Rate	2.5%	2.7%

### Mortality

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

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

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

### Historic mortality

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

Period Ended	Prospective Pensioners	Pensioners
31 March 2018	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..

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

### Commutation

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

## Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2019

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

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

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

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

\*\* For unfunded liabilities as at 31 March 2019, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

**Information about the Defined Benefit Obligation**

	Liability split £(000) as at 31 March 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	4,503	80.2%	26.7
Deferred members	626	11.1%	22.3
Pensioner members	487	8.7%	12.9
<b>Total</b>	<b>5,616</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 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,312		2,312
Present value of liabilities		4,139	(4,139)
<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 participant's contributions	79	79	-
Employer contributions	204		204
Contributions in respect of unfunded benefits	-		-
Benefits paid	(26)	(26)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
<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 0.4% of payroll.

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

## Section 4 - Projected defined benefit cost for the period to 31 March 2020

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

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		493	(493)	(40.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>493</b>	<b>(493)</b>	<b>(40.6%)</b>
Interest income on plan assets	84		84	6.9%
Interest cost on defined benefit obligation		147	(147)	(12.1%)
<b>Total Net Interest Cost</b>	<b>84</b>	<b>147</b>	<b>(63)</b>	<b>(5.2%)</b>
<b>Total Included in Profit and Loss</b>	<b>84</b>	<b>640</b>	<b>(556)</b>	<b>(45.8%)</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 £1,213,000.

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

I estimate the Employer's contributions for the period to 31 March 2020 will be approximately £273,000.

Notes:

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

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

The monetary amount of the projected service cost for the period to 31 March 2020 may be adjusted to take account of actual pensionable payroll for the period.

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

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

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

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

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

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

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



# Annual Report for the year ended

31 March 2019

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

**No later than 30 September 2019 a copy must be provided to:**

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via [floodreports@defra.gsi.gov.uk](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 2019- 20

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

Special levies information for financial year 2019-20 (forecast)	
Name of local authority	2019-20 forecast £
1. BROADLAND DISTRICT COUNCIL	50,561
2. BRECKLAND DISTRICT COUNCIL	75,499
3. KINGS LYNN AND WEST NORFOLK BOROUGH COUNCIL	19,204
4. NORTH NORFOLK DISTRICT COUNCIL	100,751
5. NORWICH CITY COUNCIL	5,638
6. SOUTH NORFOLK DISTRICT COUNCIL	64,131
7.	
8.	
<b>Total</b>	<b>315,784</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2019

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

	Notes	Year ending 31 March 2019 £
<b>INCOME</b>		
1. Drainage Rates		78,996
2. Special Levies		305,690
3. Higher Land Water Contributions from the Environment Agency		98,945
4. Contributions received from developers/other beneficiaries		33,489
5. Government Grants (includes capital grants from EA and levy contributions)		277,761
6. PSCAs from EA and other RMAs		52,317
7. Loans		0
8. Rechargeable Works		209,324
9. Interest and Investment Income		5,395
10. Rents and Acknowledgements		0
11. Other Income		211,691
<b>Total income</b>		<b>1,273,608</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		277,905
13. Total precept to the Environment Agency		70,501
14. Watercourse maintenance		492,651
15. Pumping Stations, Sluices and Water level control structures		0
16. Administration		133,439
17. PSCAs		52,317
18. Rechargeable Works		209,324
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		11,914
22. Other Expenditure		6,203
<b>Total expenditure</b>		<b>1,254,254</b>

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>19,354</b>
24. Developers Funds income not applied in year		210,035
25. Grant income not applied in year		150,658

## 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?).....

2017/18

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

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

15/08/2019

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

### SSSI water level management plans

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

If so, which ones:

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

405km

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.	11
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.	6
Mean average number of appointed members in attendance at each board meeting over the last financial year.	10

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

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

### Complaints procedure

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

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

### Public Engagement

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

Press releases	<input checked="" type="checkbox"/>
Newsletters	<input checked="" type="checkbox"/>
Web site	<input checked="" type="checkbox"/>
Meetings	<input checked="" type="checkbox"/>
Shows/events (including open days/inspections)	<input type="checkbox"/>
Consultations	<input checked="" type="checkbox"/>
Notices	<input type="checkbox"/>

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

0.0008%



## 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

NORFOLK RIVERS	ENTER INTERNAL DRAINAGE BOARD NAME HERE	Internal Drainage Board
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I confirm that the information provided in sections A-C or with this form is correct.

Signature	<div>P. Camamile</div>
Date	<div>23/09/2019</div>
Name in BLOCK LETTERS	<div>PHIL CAMAMILE</div>
Designation	<div>CHIEF EXECUTIVE</div>
Email address	<div>PHIL@WLMA.ORG.UK</div>

## BOARD MEMBERSHIP AS AT 31 MARCH 2019

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Birkbeck H C	4	3	75	henry@westacre-estate.co.uk
Borthwick J M	4	0	0	Jason@deepdalefarm.co.uk
Carrick J F *	4	4	100	John@castlefarm-swanton.co.uk
Cator H G	4	1	25	hcator@catorandco.com
Foster N W D	4	3	75	neilfoster@lexhamestate.co.uk
Labouchere J P	4	4	100	john@labouchere.co.uk
Little M R	4	2	50	mlittle@savills.com
Mutimer G T	4	2	50	tandjmutimer@gmail.com
Sayer M J	4	2	50	msayer@sparhamhouse.co.uk
Shaw S	4	2	50	simonshaw@scottowfarms.co.uk
Wilburn R	4	2	50	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	2	50	bill.borrett@breckland.gov.uk
Monument L (Mrs)	4	3	75	linda.monument@breckland.gov.uk
<b>Broadland DC</b>				
Bannock C H (Mrs)	4	4	100	cllr.claudette.bannock@broadland.gov.uk
Carrick P H	4	4	100	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	1	25	cllr.elizabeth.watson@west-norfolk.gov.uk
<b>North Norfolk DC</b>				
FitzPatrick V (wef Aug 18)	3	2	67	vincent.fitzpatrick@north-norfolk.gov.uk
Moore. P	4	2	50	peter.moore@north-norfolk.gov.uk
Oliver J (Mrs) (wef Aug 18)	3	1	33	judy.oliver@north-norfolk.gov.uk
Reynolds R (wef Aug 18)	3	2	67	roy.reynolds@north-norfolk.gov.uk
Stevens R (wef Aug 18)	3	1	33	robert.stevens@north-norfolk.gov.uk

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**BOARD MEMBERSHIP AS AT 31 MARCH 2019 (cont/-)**

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NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>South Norfolk DC</b>				
Broome P	4	2	50	pbroome@s-norfolk.gov.uk
Foulger C	4	2	50	cfoulger@s-norfolk.gov.uk
Legg N Dr	4	3	75	nlegg@s-norfolk.gov.uk

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\* Chairman    \*\* Vice-Chairman

Elected Average Attendance	56 %
Appointed Average Attendance	66 %



### Gifts and Hospitality Register for 2018/19

[illegible]