



**Norfolk Rivers**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2021**

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 in March 2021. 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 23.0% on employees pensionable pay into the pension fund during 2020/21.
- (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 2021 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 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

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	83,223	83,223	0	83,223	83,223	0
1	Special Levies issued by the Board	322,428	322,428	0	322,428	322,428	0
2	Highland Water Contributions from EA	93,821	106,946	13,125	93,821	106,946	13,125
	Grants Applied	20,000	20,817	817	20,000	20,817	817
3	Income from Rechargeable Works	3,000	116,798	113,798	3,000	116,798	113,798
	Investment Interest	0	2,479	2,479	0	2,479	2,479
5	Other Income	231,478	183,359	-48,119	231,478	183,359	-48,119
	<b>Total Income</b>	<b>£753,950</b>	<b>£836,051</b>	<b>£82,100</b>	<b>£753,950</b>	<b>£836,051</b>	<b>£82,100</b>
	<b><u>Less Expenditure</u></b>						
6	Capital Works	20,000	20,817	-817	20,000	20,817	-817
7	Precept Contributions to EA	74,874	74,854	20	74,874	74,854	20
8	Maintenance Works	558,227	497,169	61,058	558,227	497,169	61,058
9	Administration Charges	164,547	168,183	-3,636	164,547	168,183	-3,636
3	Cost of Rechargeable Works	0	114,061	-114,061	0	114,061	-114,061
4	Net Deficit/(Surplus) on Operating Accounts	0	8,654	-8,654	0	8,654	-8,654
	<b>Total Expenditure</b>	<b>£817,648</b>	<b>£883,738</b>	<b>-£66,090</b>	<b>£817,648</b>	<b>£883,738</b>	<b>-£66,090</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
	<b>Net Surplus/(Deficit)</b>	<b>-£63,698</b>	<b>-£47,688</b>	<b>£16,010</b>	<b>-£63,698</b>	<b>-£47,688</b>	<b>£16,010</b>

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

NOTES	BALANCE SHEET AS AT 31-3-2021	OPENING BALANCE £	MOVEMENT THIS YEAR £	CLOSING BALANCE £
10	<b>Fixed Assets</b>			
	Land and Buildings	37,962	-999	36,963
	Plant and Equipment	13,163	94,833	107,996
	Shared Consortium Assets	0	0	0
		<b>51,125</b>	<b>93,834</b>	<b>144,959</b>
	<b>Current Assets</b>			
11	Bank Account	326,668	31,308	357,976
12	Trade Debtors	68,073	-3,133	64,940
13	Work in Progress	19,326	45,728	65,054
	Staff Health Insurance	0	0	0
14	Term Deposits	500,000	-200,000	300,000
15,16	Drainage Ratepayers and Special Levies Due	-150	-93	-242
	Prepayments	0	0	0
17	Prepayments to WMA	-4,889	5,833	944
	VAT Due	1,587	2,661	4,248
	Grants Due	0	0	0
		<b>910,615</b>	<b>-117,695</b>	<b>792,919</b>
	<b>Less Current Liabilities</b>			
	Trade Creditors	5,583	7,979	13,562
	Accruals	37,468	27,058	64,525
	Payments Received In Advance	17,217	9,605	26,822
	Finance Leases	0	0	0
	Payroll Controls	0	0	0
		<b>60,268</b>	<b>44,642</b>	<b>104,910</b>
	<b>Net Current Assets</b>	<b>850,347</b>	<b>-162,338</b>	<b>688,010</b>
	<b>Less Long Term Liabilities</b>			
19	Pension Liability	96,000	122,000	218,000
	<b>Net Assets</b>	<b>£805,473</b>	<b>-£190,505</b>	<b>£614,968</b>
20	<b>Reserves</b>			
	<b>Earmarked</b>			
	General Reserve	549,985	-47,688	502,298
18	Grants Reserve	35,494	-20,817	14,677
21	Development Reserve	210,035	0	210,035
22	Plant Reserve	65,000	0	65,000
		<b>860,514</b>	<b>-68,505</b>	<b>792,009</b>
	<b>Non-Distributable</b>			
23	Revaluation Reserve	40,959	0	40,959
19	Pension Reserve	-96,000	-122,000	-218,000
		<b>-55,041</b>	<b>-122,000</b>	<b>-177,041</b>
	<b>Total Reserves</b>	<b>£805,473</b>	<b>-£190,505</b>	<b>£614,968</b>

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FINANCE & RATING MANAGER

**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

**Note Notes to the Accounts**

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

	<b>Y-T-D BUDGET</b>	<b>Y-T-D 2020/21</b>
Breckland District Council	51,625	51,625
Broadland District Council	77,088	77,088
King's Lynn and West Norfolk Borough Council	19,608	19,608
North Norfolk District Council	102,871	102,871
Norwich City Council	5,756	5,756
South Norfolk District Council	65,480	65,480
	<b>322,428</b>	<b>322,428</b>

- 2 The EA Highland Water Claim for 2020/21 is due to be paid by the Environment Agency (EA) to the Board in September, following the changes made to the timetable in 2015 (previously the payment was made in two installments - one in May and one in December).

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

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

	<b>Y-T-D BUDGET</b>	<b>Y-T-D 2020/21</b>
Labour Operations Account	0	11,588
Mobile Plant Operations Account	0	-2,934
	<b>0</b>	<b>8,654</b>

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

- 5 Other income is made up as follows:

	<b>Y-T-D BUDGET</b>	<b>Y-T-D 2020/21</b>
Shared Income from WMA	231,478	183,359
Insurance Claims	0	0
Sundry Income	0	0
Summons Costs	0	0
	<b>231,478</b>	<b>183,359</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 2020/21 is payable to the EA on 31 May and the other half is payable to them on 30 November. The Board has no idea where or how this money is spent.

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

	<b>Y-T-D BUDGET</b>	<b>Y-T-D 2020/21</b>
Labour Charges	102,199	105,222
Plant Charges	13,472	13,870
Materials	3,666	3,775
Contractors	135,899	139,919
Plant Hire & Transport	0	0
<b>Direct Works</b>	<b>255,236</b>	<b>262,786</b>
Technical Support Staff Costs	256,382	195,916
Other Technical Support Costs	32,442	23,845
Biodiversity Action Plan Costs	14,167	14,622
<b>Maintenance Works</b>	<b>558,227</b>	<b>497,169</b>

**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

**Note Notes to the Accounts**

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

	<b>Y-T-D BUDGET</b>	<b>Y-T-D 2020/21</b>
Administration Staff Costs	116,499	118,518
Other Administration Costs	46,048	48,493
Development Expenditure	0	0
Drainage Rates AV Increases/(Decreases)	500	-383
Depreciation Kettlewell House	999	999
Sundry Debtors written off	0	0
Sundry Expenses	0	150
Settlement Discount	501	406
	<b>164,547</b>	<b>168,183</b>

9(ii). **Consortium Charges**

Expenses

	<b>Y-T-D Budget</b>	<b>Y-T-D Actual</b>
Technical Support Staff (note 8)	256,382	195,916
Other Technical Support (note 8)	32,442	23,845
Administration Staff Costs (note 9i)	116,499	118,518
Other Administration Costs (Note 9i)	46,048	48,493

Shared Income from the WMA (note 5) -231,478 -183,359

**Net Consortium Charge**

**219,893 203,412**

**Cost**

	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Total</b>
Opening Balance as at 1-4-2020 b/fwd	49,950	38,497	88,447
(+) Additions	0	102,695	102,695
(-) Disposals	0	-1,500	-1,500
(=) Closing Balance as at 31-3-2021 c/fwd	<b>49,950</b>	<b>139,691</b>	<b>189,641</b>

**Depreciation**

Opening Balance as at 1-4-2020 b/fwd	11,988	25,333	37,321
(+) Depreciation Charge for year	999	7,863	8,862
(-) Accumulated Depreciation written out on disposal	0	-1,500	-1,500
(=) Closing Balance as at 31-3-2021 c/fwd	<b>12,987</b>	<b>31,696</b>	<b>44,683</b>

Net Book Value as at 31-3-2020 **37,962 13,163 51,125**

Net Book Value as at 31-3-2021 **36,963 107,996 144,959**

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>2019/20</b>	<b>2020/21</b>
Opening Balance as at 1-4 b/fwd	31,875	326,668
(+) Receipts	1,642,422	2,085,301
(-) Payments	-1,347,629	-2,053,993
(=) Closing Balance as at 31-3-2021 c/fwd	<b>326,668</b>	<b>357,976</b>

Balance on Statement as at 31-3-2021	290,434	348,519
Less: Unpresented payments	-18,944	-22,543
Add: Unpresented receipts	55,177	32,000
Closing Balance as at 31-3-2021 c/fwd	<b>326,668</b>	<b>357,976</b>



**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

**Note Notes to the Accounts**

- 12 Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	64,940	4
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	0	0
	<b>64,940</b>	<b>4</b>

>90 days	Amount	Inv. Date	Originator
	<b>0</b>		

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

Customer	Amount	Comp. Date	Originator
RBC0001	1,904	Ongoing	Operations Engineer PG
RBU0001	1,012	Ongoing	Operations Engineer TJ
RBU0004	57,777	Ongoing	Operations Engineer MP
RDO0002	1,197	Ongoing	Operations Engineer PG
RDU0001	2,213	Ongoing	Operations Engineer PG
RNC0003	244	Ongoing	Operations Engineer PG
RWEG257-2018-4555	705	Ongoing	Operations Engineer PG
	<b>65,054</b>		

- 14 Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Variable Interest Rate
Vernon Building Society	300,000	06/01/2021	06/05/2021	0.15%
	<b>300,000</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 54 Ratepayers that have not paid their Drainage Rates for 2020/21, as compared to 27 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2019/20	2020/21
Arrears b/fwd	314	-149
Drainage Rates for the year	81,586	83,306
Special Levies for the year	315,783	322,428
New Assessments	445	1,012
Value Decreases	-706	-1,903
Value Increases	261	891
Payments Received	-397,647	-405,783
Settlement Discount	-398	-407
Returned/(Represented) amounts	79	63
Irrecoverables and write offs	88	300
Summons collection costs	0	0
Adjustments	45	0
Arrears c/fwd	<b>-149</b>	<b>-242</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.

**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

**Note Notes to the Accounts**

**18 Grants Reserve**

Movements on the Grants Reserve are made up as follows:

	<u>2020/21</u>
Opening Balance at 1-4-2020	-35,494
Add: Grant Received	0
Less: Grant Applied	20,817
Closing Balance as at 31-3-2021	<u>-14,677</u>

	<u>2019/20</u>	<u>2020/21</u>
SCH03 Giant Hogweed Project	3,792	3,792
SCH02 River Wensum Restoration Project WLMP	1,233	1,233
SCH07 River Nar Litcham to Lexham Hall Lakes	760	760
SCH12 River Wensum Restoration Scheme	22,059	3,257
SCH13 River Nar Restoration Scheme 4 Year	4,007	1,992
SCH25 WFD Maintenance Improvements PSCA	3,643	3,643
	<u>35,494</u>	<u>14,677</u>

19(i) The Board provides its employees with access to the Local Government Pension Scheme but does not need to Account for this as a defined benefit pension scheme to comply with the limited assurance audit regime. However the Board has chosen to do so because it does have a pension liability, which has been calculated by the LGPS Fund Actuary as at 31 March 2021.

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 £5,142,000 as at 31 March 2021 that is shared by all 6 Member Boards. However Waveney Lower Yare and Louthland IDBs liability is capped at £5,000 until 31st March 2022. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 28 January 2021.

20 The Reserves are managed in accordance with the Capital Financing and Reserves Policy, as approved by the Board on 28 January 2021. This policy is available for viewing on the Board's website.

21 The purpose of the Development Reserve is to reduce the impact on drainage rates and special levies from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this Reserve therefore comes exclusively from developers and is used to fund in part improvement works that are necessary because of development.

22 The purpose of 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 £3,500.00 Chairman's Allowance for the 2020/21, which was paid in April 2021.

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 31-3-2021.

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

From: 01 April 2020      Period To: 12  
To: 31 March 2021      Year Ended: 31 March 2021

Our ID	Capital Scheme	EA Ref.	GIA Level %	Actual 2008/09 to 2017/18 £	Actual 2018/19	Actual 2019/20	Actual 2020/21	Annual Estimate 2020/21 £	Variance (2020/21) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2020/21 £	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	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	0.00	2,208.31	6,000	3,791.69	2,208.31	6,000.00	0.00	6,000.00	-3,791.69	0.00
SCH04	River Nar Restoration Scheme	IDB0156	100%	108,047.21	0.00	0.00	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%	62,501.36	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	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%	562,946.59	164,236.38	30,388.52	18,801.86	20,000	1,198.14	776,373.35	779,630	3,256.65	776,373.35	779,630.00	0.00	779,630.00	-3,256.65	18,801.86
SCH13	River Nar Restoration Scheme 4 Year	IDB0266	100%	500,958.24	68,466.23	86,048.36	2,015.00	0	-2,015.00	657,487.83	654,200	-3,287.83	654,200.00	654,200.00	0.00	654,200.00	-1,992.46	2,015.00
SCH15	Strategic Modelling and Restoration	IDB0324	100%	33,000.00	0.00	0.00	0.00	0	0.00	33,000.00	53,000	20,000.00	33,000.00	33,000.00	0.00	33,000.00	0.00	0.00
SCH16	Broadland Catchment Partnership		100%	0.00	0.00	0.00	0.00	0	0.00	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%	11,299.30	58.00	0.00	0.00	0	0.00	11,357.30	15,000	3,642.70	11,357.30	15,000.00	0.00	15,000.00	-3,642.70	0.00
SCH26	Buxton Slow the Flow NFM	IDB0431	100%	0.00	45,000.00	0.00	0.00	0	0.00	45,000.00	45,000	0.00	45,000.00	45,000.00	0.00	45,000.00	0.00	0.00
				<b>1,372,727.60</b>	<b>277,760.61</b>	<b>116,436.88</b>	<b>20,816.86</b>	<b>20,000</b>	<b>-816.86</b>	<b>1,742,741.95</b>	<b>1,878,278</b>	<b>90,536.05</b>	<b>1,784,454.12</b>	<b>1,796,341.09</b>	<b>0.00</b>	<b>1,796,341.09</b>	<b>-14,676.89</b>	<b>20,816.86</b>
<b>Non-Grant Aided Works:</b>																		
SCH17	Upstream East Lexham Village			0.00	144.00	0.00	0.00	0	0.00	144.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH22	West Acre Mill Fish Pass			2,030.00	0.00	0.00	0.00	0	0.00	2,030.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH23	Oxnead Headwall			20,206.08	0.00	0.00	0.00	0	0.00	20,206.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SCH24	Itteringham			8,470.52	0.00	0.00	0.00	0	0.00	8,470.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				<b>30,706.60</b>	<b>144.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30,850.60</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>£1,403,434.20</b>	<b>£277,904.61</b>	<b>£116,436.88</b>	<b>£20,816.86</b>	<b>£20,000</b>	<b>-£816.86</b>	<b>£1,773,592.55</b>	<b>£1,878,278</b>	<b>£90,536.05</b>	<b>£1,784,454.12</b>	<b>£1,796,341.09</b>	<b>£0.00</b>	<b>£1,796,341.09</b>	<b>-£14,676.89</b>	<b>£20,816.86</b>

G BLOOMFIELD  
CATCHMENT ENGINEER

**From:** 01 April 2020  
**To:** 31 March 2021

**Period To:** 12  
**Year Ended:** 31 March 2021

Our ID	Maintenance Works	Actual 2019/20	Actual 2020/21	Annual Estimate	Variance
<b>Smallburgh Sub Catchment</b>					
CMT013G	North Walsham & Dilham Canal Catchment	29,859.11	1,838.88	15,000	13,161
CMT014G	Hundred Stream Catchment	6,728.35	11,890.20	6,318	-5,572
<b>Middle Bure Sub Catchment</b>					
CMT026G	Hoveton Catchment	27,662.00	0.00	0	0
<b>North Norfolk Rivers Sub Catchment</b>					
CMT042G	Holme Catchment	6,386.00	0.00	0	0
CMT043G	Burn Catchment (Burnham Norton)	3,178.61	3,583.00	0	-3,583
CMT044G	Stiffkey Catchment	240.00	4,876.50	6,552	1,676
<b>Upper Yare and Tas Sub Catchment</b>					
CMT061G	Fornsett to Tasburgh				
061G0301	3 Tharston Drain	0.00	0.00	1,404	1,404
061G0302	3a Fundenhall Drain	0.00	0.00	1,404	1,404
061G0303	3b Peck Drain	0.00	0.00	1,404	1,404
061G0304	3c Wacton Drain	0.00	0.00	1,404	1,404
061G0305	3d Sandpit Drain	0.00	0.00	1,404	1,404
CMT062G	Flordan to Caistor St Edmunds Catchment	4,724.82	5,806.00	0	0
CMT063G	Trowse Catchment	610.00	915.00	3,000	2,085
CMT064G	Keswick Catchment	0.00	0.00	0	0
CMT065G	Greath Melton to Colney Catchment	0.00	0.00	0	0
CMT066G	Barnham Broom Catchment	1,420.50	0.00	2,500	2,500
CMT067G	Thuxton Catchment	3,149.50	2,442.00	2,106	-336
CMT068G	Deopham to Wramplingham	3,610.00	1,265.50	1,566	301
CMT069G	Wymondham Catchment	1,176.00	1,845.00	5,238	3,393
CMT070G	Dyke Beck Catchment	0.00	312.00	500	188
<b>Upper Bure Sub Catchment</b>					
CMT071G	Thurning Catchment	2,136.00	3,601.00	5,670	2,069
CMT072G	Corpustry/Cropton Hall Catchment	3,156.00	4,810.00	5,184	374
CMT073G	Mannington Hall Catchment	1,104.00	1,092.00	0	-1,092
CMT074G	Itteringham				
074G3401	Itteringham Marsh - 34 Itteringham Marsh u/s Bure	1,897.00	234.00	864	630
074G3501	Itteringham Marsh - 35 Itteringham to Oulton	0.00	0.00	0	0
074G3601	Itteringham Marsh - 36	0.00	0.00	0	0
CMT075G	Blickling-Itteringham Catchment	190.00	0.00	6,500	6,500
CMT076G	Aldborough and Scarrow Beck	7,158.00	16,128.00	10,144	-5,984
CMT077G	Blickling Catchment	4,973.00	1,718.50	0	-1,719
CMT078G	Aylsham Catchment No.1	672.00	1,365.00	1,728	363
CMT079G	Aylsham North Catchment No.2	2,274.00	3,853.50	3,672	-182
CMT080G	Burgh-Next-Aylsham Catchment	2,754.00	1,958.00	2,950	992
CMT081G	Marsham-Brampton Catchment	33,785.00	30,065.08	22,950	-7,115
CMT082G	Buxton - Hevingham Catchment	8,606.00	4,250.00	4,000	-250
CMT083G	Kings Beck Catchment	55,232.50	49,044.50	35,640	-13,405
CMT084G	Horstead - Hautbois Catchment	1,152.00	2,275.00	1,296	-979
CMT085G	Horstead Catchment	1,608.00	364.00	1,000	636
CMT086G	Itteringham Marsh Catchment	0.00	0.00	0	0
<b>Wensum Sub Catchment</b>					
CMT087G	Tatterset A Catchment	0.00	0.00	0	0
CMT088G	Tatterset B Catchment	0.00	0.00	0	0

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Our ID	Maintenance Works	Actual 2019/20	Actual 2020/21	Annual Estimate	Variance
CMT089G	Tatterford - Raynham Catchment	0.00	0.00	0	0
CMT090G	Dunton Patch Catchment	0.00	3,033.00	0	-3,033
CMT091G	Dunton Patch - Nights Common Catchment	0.00	13.00	0	-13
CMT092G	Sculthorpe Catchment	2,910.02	12,380.98	12,000	-381
CMT093G	Gt Ryburgh Catchment	264.00	1,947.56	0	-1,948
CMT094G	Gt Ryburgh Langor Catchment	0.00	0.00	0	0
CMT095G	Gt Ryburgh Stibbard Catchment	3,293.50	234.00	0	-234
CMT096G	Gt Ryburgh B Catchment	24.00	2,994.00	500	-2,494
CMT097G	Guist Catchment	0.00	0.00	5,000	5,000
CMT098G	Foulsham Catchment	4,251.00	9,140.00	20,100	10,960
CMT099G	Elmham A Catchment	1,086.00	5,601.00	4,902	-699
CMT100G	Elmham B Catchment	0.00	0.00	0	0
CMT101G	Beetley Catchment	3,994.34	925.00	2,106	1,181
CMT102G	Gressenhall A Catchment	0.00	0.00	2,000	2,000
CMT103G	Gressenhall B Catchment	768.00	0.00	0	0
CMT104G	Dereham Stream Catchment	6,516.50	6,592.50	5,000	-1,593
CMT105G	Billingford Catchment	3,280.40	6,107.50	0	-6,108
CMT106G	Bylaugh Meadows Catchment	1,566.00	10,534.00	2,106	-8,428
CMT107G	Swanton Morley Catchment	10,221.00	5,556.00	5,616	60
CMT108G	Easthaugh Catchment	0.00	0.00	2,808	2,808
CMT109G	Lenwade Catchment	120.00	180.00	2,160	1,980
CMT110G	Reepham - Booton Catchment	0.00	6,972.45	12,000	5,028
CMT111G	Swannington Catchment	0.00	8,890.50	12,636	3,746
CMT112G	Ringland - Morton Hall Catchment	6,761.00	11,090.00	4,212	-6,878
CMT113G	Taverham Hall Catchment	0.00	0.00	0	0
CMT114G	Drayton Low Road Catchment	0.00	7,117.72	2,106	-5,012
CMT115G	Costessey Mill Catchment	144.00	143.00	2,106	1,963
CMT116G	Hellesdon Low Road A Catchment	0.00	0.00	1,404	1,404
CMT117G	Honningham - Berry Hall Catchment	0.00	0.00	0	0
CMT119G	Hellesdon Low Road B Catchment	0.00	0.00	702	702

#### Upper Nar Sub Catchments

CMT120G	Upper Nar River Catchment	846.00	7,801.18	4,374	-3,427
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<b>Direct Works</b>	<b>261,488.15</b>	<b>262,786.05</b>	<b>255,236</b>	<b>-7,550</b>
<b>Technical Support Staff Costs</b>	<b>246,084.00</b>	<b>195,916.00</b>	<b>256,382</b>	<b>60,466</b>
<b>Other Technical Support Costs</b>	<b>31,969.00</b>	<b>23,845.00</b>	<b>32,442</b>	<b>8,597</b>
<b>Biodiversity Action Plan Costs</b>	<b>10,243.50</b>	<b>14,621.50</b>	<b>14,167</b>	<b>-455</b>
<b>Contingency</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0</b>
<b>Maintenance Works</b>	<b>£549,784.65</b>	<b>£497,168.55</b>	<b>£558,227</b>	<b>£61,058</b>

P GEORGE  
OPERATIONS ENGINEER

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

ID	Direct Works	Actual 2020/21 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
<b>Smallburgh Sub Catchment</b>							
CMT013G	North Walsham & Dilham Canal Catchment	1,838.88	780.00	0.00	818.88	240.00	0.00
CMT014G	Hundred Stream Catchment	11,890.20	5,668.00	660.00	686.70	4,875.50	0.00
<b>Middle Bure Sub Catchment</b>							
CMT026G	Hoveton Catchment	0.00	0.00	0.00	0.00	0.00	0.00
<b>North Norfolk Rivers Sub Catchment</b>							
CMT042G	Holme Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT043G	Burn Catchment (Burnham Norton)	3,583.00	104.00	190.00	0.00	3,289.00	0.00
CMT044G	Stiffkey Catchment	4,876.50	2,574.00	135.00	0.00	2,167.50	0.00
<b>Upper Yare and Tas Sub Catchment</b>							
CMT061G	Fornsett to Tasburgh						
061G0301	3 Tharston Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0302	3a Fundenhall Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0303	3b Peck Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0304	3c Wacton Drain	0.00	0.00	0.00	0.00	0.00	0.00
061G0305	3d Sandpit Drain	0.00	0.00	0.00	0.00	0.00	0.00
CMT062G	Flordan to Caistor St Edmunds Catchment	5,806.00	702.00	76.00	0.00	5,028.00	0.00
CMT063G	Trowse Catchment	915.00	0.00	0.00	0.00	915.00	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	2,442.00	1,170.00	117.00	0.00	1,155.00	0.00
CMT068G	Deopham to Wramplingham	1,265.50	910.00	85.50	0.00	270.00	0.00
CMT069G	Wymondham Catchment	1,845.00	1,560.00	0.00	0.00	285.00	0.00
CMT070G	Dyke Beck Catchment	312.00	312.00	0.00	0.00	0.00	0.00

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

ID	Direct Works	Actual 2020/21 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
<b>Upper Bure Sub Catchment</b>							
CMT071G	Thurning Catchment						
071G3701	37 Fulling Mill - Growle Abbey	3,601.00	3,601.00	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	4,810.00	4,810.00	0.00	0.00	0.00	0.00
CMT073G	Mannington Hall Catchment	1,092.00	1,092.00	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	234.00	234.00	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	104.00	104.00	0.00	0.00	0.00	0.00
076G3001	30 Wickmere to Matlaske	0.00	0.00	0.00	0.00	0.00	0.00
076G3002	30a Wickmere Drain	5,403.00	4,758.00	27.00	0.00	618.00	0.00
076G3101	31 Aldborough to Bessingham	2,184.00	2,184.00	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	3,523.00	3,523.00	0.00	0.00	0.00	0.00
076G3302	33a Hanworth Park Spur	1,300.00	1,300.00	0.00	0.00	0.00	0.00
076G3303	33b Hanworth Common	2,002.00	2,002.00	0.00	0.00	0.00	0.00
076G4001	40 Thwaite Common Drain	1,612.00	1,612.00	0.00	0.00	0.00	0.00
CMT077G	Blickling Catchment	1,718.50	0.00	0.00	0.00	1,718.50	0.00
CMT078G	Aylsham Catchment No.1	1,365.00	1,365.00	0.00	0.00	0.00	0.00
CMT079G	Aylsham North Catchment No.2	3,853.50	2,314.00	54.00	0.00	1,485.50	0.00
CMT080G	Burgh-Next-Aylsham Catchment	1,958.00	1,235.00	54.00	0.00	669.00	0.00
CMT081G	Marsham-Brampton Catchment	30,065.08	10,309.00	884.00	262.08	18,610.00	0.00
CMT082G	Buxton - Hevingham Catchment	4,250.00	2,418.00	81.00	0.00	1,751.00	0.00
CMT083G	Kings Beck Catchment	49,044.50	15,561.00	1,704.00	707.00	31,072.50	0.00

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

ID	Direct Works	Actual 2020/21 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT084G	Horstead - Hautbois Catchment	2,275.00	2,275.00	0.00	0.00	0.00	0.00
CMT085G	Horstead Catchment	364.00	364.00	0.00	0.00	0.00	0.00
CMT086G	Itteringham Marsh Catchment	0.00	0.00	0.00	0.00	0.00	0.00
<b>Wensum Sub Catchment</b>							
CMT087G	Tatterset A Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT088G	Tatterset B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT089G	Tatterford - Raynham Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT090G	Dunton Patch Catchment	3,033.00	1,170.00	360.00	0.00	1,503.00	0.00
CMT091G	Dunton Patch - Nights Common Catchment	13.00	13.00	0.00	0.00	0.00	0.00
CMT092G	Sculthorpe Catchment	12,380.98	6,539.00	1,064.50	815.53	3,961.95	0.00
CMT093G	Gt Ryburgh Catchment	1,947.56	1,378.00	569.56	0.00	0.00	0.00
CMT094G	Gt Ryburgh Langor Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT095G	Gt Ryburgh Stibbard Catchment	234.00	234.00	0.00	0.00	0.00	0.00
CMT096G	Gt Ryburgh B Catchment	2,994.00	91.00	114.00	0.00	2,789.00	0.00
CMT097G	Guist Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT098G	Foulsham Catchment	9,140.00	3,614.00	2,118.00	0.00	3,408.00	0.00
CMT099G	Elmham A Catchment	5,601.00	3,406.00	225.00	0.00	1,970.00	0.00
CMT100G	Elmham B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT101G	Beetley Catchment	925.00	364.00	0.00	0.00	561.00	0.00
CMT102G	Gressenhall A Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT103G	Gressenhall B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT104G	Dereham Stream Catchment	6,592.50	4,095.00	223.50	0.00	2,274.00	0.00
CMT105G	Billingford Catchment	6,107.50	1,417.00	302.50	0.00	4,388.00	0.00
CMT106G	Bylaugh Meadows Catchment	10,534.00	0.00	342.00	0.00	10,192.00	0.00
CMT107G	Swanton Morley Catchment	5,556.00	0.00	418.00	0.00	5,138.00	0.00
CMT108G	Easthaugh Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT109G	Lenwade Catchment	180.00	0.00	0.00	0.00	180.00	0.00
CMT110G	Reepham - Booton Catchment	6,972.45	1,144.00	152.00	484.45	5,192.00	0.00





# Norfolk Rivers

## Drainage Board

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

ID	Direct Works	Actual 2020/21 £	Labour Charges £	Plant Charges £	Materials £	Contractors £	Plant Hire £
CMT111G	Swannington Catchment	8,890.50	832.00	630.00	0.00	7,428.50	0.00
CMT112G	Ringland - Morton Hall Catchment	11,090.00	0.00	2,708.00	0.00	8,382.00	0.00
CMT113G	Taverham Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT114G	Drayton Low Road Catchment	7,117.72	4,394.00	375.50	0.00	2,348.22	0.00
CMT115G	Costessey Mill Catchment	143.00	143.00	0.00	0.00	0.00	0.00
CMT116G	Hellesdon Low Road A Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT117G	Honningham - Berry Hall Catchment	0.00	0.00	0.00	0.00	0.00	0.00
CMT119G	Hellesdon Low Road B Catchment	0.00	0.00	0.00	0.00	0.00	0.00
<b>Upper Nar Sub Catchments</b>							
CMT120G	Upper Nar River Catchment	7,801.18	1,547.00	200.00	0.00	6,054.18	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>£262,786.05</b>	<b>£105,222.00</b>	<b>£13,870.06</b>	<b>£3,774.64</b>	<b>£139,919.35</b>	<b>£0.00</b>

P GEORGE  
OPERATIONS ENGINEER

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Plant ID	Plant Item	Productive Units	Charge Out Unit	£ Per Unit	Notional Income	Third Party R & M	Inhouse R & M	Fuels	Services	RFL, Int & Insurance	Depreciation	Total Expenditure	Over/(Under) Recovery
M05	Excavator Mounted Bomford Flail 1.2m	584.00	Hours	3.00	<b>1,752.00</b>	0.00	0.00	0.00	52.50	0.00	0.00	<b>52.50</b>	<b>1,699.50</b>
M06	Fuel Bowser (Stolen)	845.00	Hours	2.50	<b>2,112.50</b>	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>2,112.50</b>
M10	Herder Mowing Bucket for 8T Machine	0.00	Hours	3.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
M17	Ifor Williams Trailer	8.00	Hours	2.50	<b>20.00</b>	18.00	0.00	0.00	0.00	0.00	0.00	<b>18.00</b>	<b>2.00</b>
M22	Herder Mowing Bucket	0.00	Hours	3.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
M31	Tree Shearers	11.40	Day	125.00	<b>1,425.00</b>	0.00	0.00	0.00	0.00	0.00	2,000.04	<b>2,000.04</b>	<b>-575.04</b>
M32NR	Bomford Turner Pro-Cut Flail	95.00	Hours	2.00	<b>190.00</b>	342.28	0.00	0.00	0.00	0.00	189.30	<b>531.58</b>	<b>-341.58</b>
M33NR	Herder MZRT300 2.85M Weedbasket	347.00	Hours	2.00	<b>694.00</b>	521.12	0.00	0.00	227.50	0.00	602.88	<b>1,351.50</b>	<b>-657.50</b>
M34NR	Fuel Bowser	251.00	Hours	2.50	<b>627.50</b>	211.61	0.00	618.66	227.50	41.00	450.60	<b>1,549.37</b>	<b>-921.87</b>
M35NR	Doosan Excavator X140LC-5	182.00	Hours	14.00	<b>2,548.00</b>	2,728.57	0.00	838.20	367.50	0.00	3,020.49	<b>6,954.76</b>	<b>-4,406.76</b>
M50	Comfort Space	43.00	Week	190.00	<b>8,170.00</b>	100.00	0.00	0.00	448.00	0.00	1,599.48	<b>2,147.48</b>	<b>6,022.52</b>
<b>Mobile Plant Operations Account (this year)</b>		<b>2,366</b>			<b>£17,539.00</b>	<b>£3,921.58</b>	<b>£0.00</b>	<b>£1,456.86</b>	<b>£1,323.00</b>	<b>£41.00</b>	<b>£7,862.79</b>	<b>£14,605.23</b>	<b>£2,933.77</b>
<b>Mobile Plant Operations Account (last year)</b>		<b>2,887</b>			<b>£27,500.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£1,146.28</b>	<b>£33.68</b>	<b>£3,599.52</b>	<b>£4,779.48</b>	<b>£22,720.52</b>

P GEORGE  
OPERATIONS ENGINEER

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

ID	Labour Operations Account	Actual 2019/20	Actual 2020/21	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour Charges	51,752.00	124,319.00	119,587.00	4,732.00
7005	Contribution from Contractors towards Fixed Overheads	43,166.50	25,688.00	16,251.00	9,437.00
		94,918.50	150,007.00	135,838.00	14,169.00
<b>Direct Costs:</b>					
7010	Basic Pay	26,911.68	57,927.65	56,155.00	-1,772.65
7020	Overtime	317.19	6,995.00	700.00	-6,295.00
7080	Call out/expenses	166.93	85.84	165.00	79.16
7100	Travelling	7,572.75	17,174.30	10,500.00	-6,674.30
7110	Holiday Pay	4,842.24	8,813.12	6,275.00	-2,538.12
7120	Sick Pay	5,680.32	1,103.47	0.00	-1,103.47
		<b>45,491.11</b>	<b>92,099.38</b>	<b>73,795.00</b>	<b>-18,304.38</b>
<b>Variable Overheads:</b>					
7070	Mobile Telephone Charges	533.64	865.34	900.00	34.66
7075	Lone Worker Telephone Charges	0.00	622.00	643.00	21.00
7130	Employers N.I.	3,166.27	3,421.41	4,250.00	828.59
7140	Employers Pension	9,034.05	18,394.10	11,500.00	-6,894.10
7150	Private Medical/Life Assurance	304.99	503.34	500.00	-3.34
		<b>13,038.95</b>	<b>23,806.19</b>	<b>17,793.00</b>	<b>-6,013.19</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager	40,000.00	40,000.00	40,000.00	0.00
7165	Broads Supervision	5,148.00	560.00	0.00	-560.00
7200	Yard Rental	0.00	1,675.39	0.00	0.00
7240	Training Course Fees	0.00	315.00	0.00	-315.00
7250	Protective Clothing/Health and Safety	1,846.23	1,083.31	2,000.00	916.69
7260	Small Tools/Consumables	2,540.33	2,055.41	2,250.00	194.59
		<b>49,534.56</b>	<b>45,689.11</b>	<b>44,250.00</b>	<b>-1,439.11</b>
<b>Net Operating Surplus/(Deficit)</b>		<b>-£13,146.12</b>	<b>-£11,587.68</b>	<b>£0.00</b>	<b>-£11,587.68</b>
<b>Productive Hours:</b>					
L02	Employee 1	926.00	1,064.00	1,027.50	36.50
L05	Employee 2	1,295.50	1,725.00	1,786.00	-61.00
L06	Employee 3	0.00	2,117.50	1,786.00	331.50
		<b>2,221.50</b>	<b>4,906.50</b>	<b>4,599.50</b>	<b>307.00</b>
<b>Hours:</b>					
L20	GDR Sales	6,218.00	3,594.00	2,500.00	1,094.00
L23	B J Goose Digger Hire	0.00	0.00	0.00	0.00
L24	S J Cobbold	180.00	0.00	0.00	0.00
L25	Robert P Thain	18.00	50.50	0.00	50.50
L26	A M Ground Maintenance	225.00	0.00	0.00	0.00
L27	Bear Terrain Ltd (was SJ Cobbold)	0.00	307.50	0.00	307.50
		<b>6,641.00</b>	<b>3,952.00</b>	<b>2,500.00</b>	<b>1,452.00</b>
<b>Cost/Hour:</b>					
	Direct Cost	20.48	18.77	16.04	-2.73
	Variable Overhead	5.87	4.85	3.87	-0.98
	Fixed Overhead	2.87	4.08	6.09	2.01
		<b>£29.22</b>	<b>£27.70</b>	<b>£26.00</b>	<b>-£1.70</b>
<b>Holidays Taken:</b>					
NR0003	Employee 1	14	19	19	0
NR0005	Employee 2	23	25	25	0
NR0006	Employee 2	0	23	24	-1
		<b>37</b>	<b>67</b>	<b>68</b>	<b>-1</b>
<b>Sickdays Taken:</b>					
NR0003	Employee 1	8	1	0	-1
NR0005	Employee 2	48	6	0	-6
NR0006	Employee 3	0	0	0	0
		<b>56</b>	<b>7</b>	<b>0</b>	<b>-7</b>

P GEORGE  
OPERATIONS ENGINEER

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation Period (Yrs)	Responsible Officer	Location Of Asset	Capital Cost B/Fwd	Revaluations	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on Disposal	Net Book Value
M05	Excavator Mounted Bomford Flail 1.2m	01/04/2001	5	Alan Goose	NR29 4RF	1,300.00	0.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00	0.00
M06	Fuel Bowser	01/04/2001	5	Alan Goose	NR29 4RF	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 for 8T Machine	21/10/2011	5	Alan Goose	NR29 4RF	3,903.00	0.00	0.00	0.00	3,903.00	3,903.00	0.00	0.00	3,903.00	0.00	0.00
M17	Ifor Williams Trailer	01/04/2009	3	Alan Goose	NR29 4RF	2,929.00	0.00	0.00	0.00	2,929.00	2,929.00	0.00	0.00	2,929.00	0.00	0.00
M22	Herder Mowing Bucket	31/03/2014	5	Alan Goose	NR29 4RF	1,500.00	0.00	0.00	-1,500.00	0.00	1,500.00	0.00	-1,500.00	0.00	0.00	0.00
M31	Tree Shearers	01/11/2016	5	Alan Goose	NR29 4RF	10,000.00	0.00	0.00	0.00	10,000.00	6,833.47	2,000.04	0.00	8,833.51	0.00	1,166.49
M32NR	Bomford Turner Pro-Cut Flail	04/01/2021	7	Alan Goose	NR29 4RF	0.00	0.00	5,300.00	0.00	5,300.00	0.00	189.30	0.00	189.30	0.00	5,110.70
M33NR	Herder MZRT300 2.85M Weedbasket	30/07/2020	7	Alan Goose	NR29 4RF	0.00	0.00	6,330.00	0.00	6,330.00	0.00	602.88	0.00	602.88	0.00	5,727.12
M34NR	Fuel Proof Fuel Bowser	30/06/2020	5	Alan Goose	NR27 9JU	0.00	0.00	6,491.30	0.00	6,491.30	0.00	450.60	0.00	450.60	0.00	6,040.70
M35NR	Doosan Excavator DX140LC-5	01/12/2020	7	Alan Goose	NR27 9JU	0.00	0.00	84,573.52	0.00	84,573.52	0.00	3,020.49	0.00	3,020.49	0.00	81,553.03
M50	Comfort Space	27/06/2016	10	Alan Goose	NR29 4RF	15,995.00	0.00	0.00	0.00	15,995.00	5,998.05	1,599.48	0.00	7,597.53	0.00	8,397.47
<b>Fixed Assets: Plant and Equipment</b>						<b>38,496.62</b>	<b>0.00</b>	<b>102,694.82</b>	<b>-1,500.00</b>	<b>139,691.44</b>	<b>25,333.14</b>	<b>7,862.79</b>	<b>-1,500.00</b>	<b>31,695.93</b>	<b>0.00</b>	<b>107,995.51</b>
B01	Kettlewell House: NK391156 (10%)	25/08/2009	50			49,950.00	0.00	0.00	0.00	49,950.00	11,988.00	999.00	0.00	12,987.00	0.00	36,963.00
<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>11,988.00</b>	<b>999.00</b>	<b>0.00</b>	<b>12,987.00</b>	<b>0.00</b>	<b>36,963.00</b>
<b>Shared Consortium Assets (6.12%)</b>		31/03/2018	1			<b>459.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>459.00</b>	<b>459.00</b>	<b>0.00</b>	<b>0.00</b>	<b>459.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fixed Assets</b>						<b>£88,905.62</b>		<b>£102,694.82</b>	<b>-£1,500.00</b>	<b>£190,100.44</b>	<b>£37,780.14</b>	<b>£8,861.79</b>	<b>-£1,500.00</b>	<b>£45,141.93</b>	<b>£0.00</b>	<b>£144,958.51</b>

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021	ACTUAL 2019/20 £	ACTUAL 2020/21 £
1	<b>Balances brought forward</b>		
	General Reserve	545,862	549,985
	Development Reserve	210,035	210,035
	Plant Reserve	65,000	65,000
	Revaluation Reserve	40,959	40,959
	Grants Reserve	150,658	35,494
	Pension Reserve	-169,000	-96,000
	<b>As per Statement of Accounts</b>	<b>843,514</b>	<b>805,473</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Long Term Liabilities	0	0
	Pension Liability	-169,000	-96,000
	Net Book Value of Tangible Fixed Assets	55,699	51,125
		<b>-113,301</b>	<b>-44,875</b>
	<b>(=) Adjusted Balances brought forward (Net Current Assets)</b>	<b>956,815</b>	<b>850,348</b>
2	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	81,586	83,223
	Special Levies issued by the Board	315,784	322,428
	<b>As per Statement of Accounts</b>	<b>397,370</b>	<b>405,651</b>
3	<b>(+) All Other Income</b>		
	Grants Applied	115,164	20,817
	Highland Water Contributions	100,602	106,946
	Income from Rechargeable Works	267,961	116,798
	Investment Interest	6,456	2,479
	Development Contributions	1,321	0
	Other Income	209,056	183,359
	Profit/(Loss) on disposal of Fixed Assets	17,000	0
	<b>As per Statement of Accounts</b>	<b>717,560</b>	<b>430,399</b>
	<b>(+) Additional Income from Sale of Fixed Assets</b>		
	Capital Cost of disposals	39,847	1,500
	Less: Accumulated depreciation written out	-39,847	-1,500
		<b>0</b>	<b>0</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-115,164	-20,817
	(+) Grants Received	0	0
		<b>-115,164</b>	<b>-20,817</b>
	<b>(=) Adjusted Other Income</b>	<b>602,396</b>	<b>409,582</b>
4	<b>(-) Staff Costs</b>		
	Labour Operations Account	49,952	96,655
	Shared Technical Support Staff Costs	246,084	195,916
	Shared Administration Staff Costs	94,201	118,518
		<b>390,237</b>	<b>411,089</b>

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021	ACTUAL 2019/20 £	ACTUAL 2020/21 £
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	116,437	20,817
	Maintenance Works	549,785	497,169
	Environment Agency Precept	72,693	74,854
	Development Expenditure	3,198	0
	Administration Charges	143,697	168,183
	Cost of Rechargeable Works	234,596	114,061
	Net Deficit/(Surplus) on Operating Accounts	-9,574	8,654
	Pension Interest Cost/(Expected Return on Assets)	0	0
	<b>As per Statement of Accounts</b>	<b>1,110,832</b>	<b>883,738</b>
	<b>(-) All Other Expenditure (Non Cash)</b>		
	Plant and Equipment	3,600	7,863
	Buildings	0	0
	Depreciation on Kettlewell House (including in admin. Exp.)	999	999
	Pension Interest Cost/(Expected Return on Assets)	0	0
		<b>4,599</b>	<b>8,862</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>390,237</b>	<b>411,089</b>
	<b>(+) Capitalised Additions</b>		
	Land and Buildings	0	0
	Plant and Equipment	0	102,695
		<b>0</b>	<b>102,695</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>715,996</b>	<b>566,482</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	549,985	502,298
	Development Reserve	210,035	210,035
	Plant Reserve	65,000	65,000
	Revaluation Reserve	40,959	40,959
	Grants Reserve	35,494	14,677
	Pension Reserve	-96,000	-218,000
	<b>As per Statement of Accounts</b>	<b>805,473</b>	<b>614,969</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Long Term Borrowing	0	0
	Pension Liability	-96,000	-218,000
	Net Book Value of Tangible Fixed Assets	51,125	144,959
		<b>-44,875</b>	<b>-73,041</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>850,348</b>	<b>688,010</b>
8	<b>Total Cash and Short Term Investments</b>		

From: 01 April 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021		ACTUAL 2019/20 £	ACTUAL 2020/21 £
	Cash at Bank and in Hand	326,668	357,976
	Short Term Investments	500,000	300,000
	<b>As per Statement of Accounts</b>	<b>826,668</b>	<b>657,976</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets (Net Book Value)</b>		
	Land and Buildings	37,962	36,963
	Plant and Equipment	13,163	107,996
	Shared Consortium Assets	0	0
	<b>As per Statement of Accounts</b>	<b>51,125</b>	<b>144,959</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 2020  
To: 31 March 2021

Period To: 12  
Year Ended: 31 March 2021

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2021	ACTUAL 2019/20 £	ACTUAL 2020/21 £
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2019/20 £	ACTUAL 2020/21 £
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7	Balances carried forward (adjusted)	850,348	688,010
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Trade Debtors	68,073	64,940
	Work in Progress	19,326	65,054
	Drainage Rates and Special Levies Due	-150	-242
	Staff Health Insurances	0	0
	Prepayments	0	0
	Prepayments to WMA	-4,889	944
	Vat Due from HMRC	1,587	4,248
	Grants Due	0	0
		<b>83,947</b>	<b>134,944</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Trade Creditors	5,583	13,562
	Accruals	37,468	64,525
	Drainage Rates/Special Levies paid in advance	17,217	26,822
	Finance Leases	0	0
		<b>60,268</b>	<b>104,910</b>
	<b>(=) Box 8</b>	<b>826,668</b>	<b>657,976</b>
8	<b>(=) Total Cash and Short Term Investments</b>		
	Cash at Bank and in Hand	326,668	357,976
	Short Term Investments	500,000	300,000
		<b>826,668</b>	<b>657,976</b>

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

29/04/2021



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

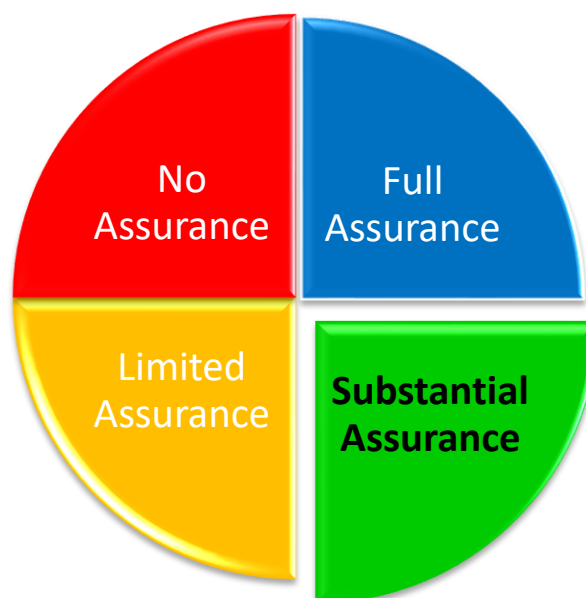


**FINAL INTERNAL AUDIT REPORT**

**WATER MANAGEMENT ALLIANCE**

**– REVIEW OF EFFECTIVENESS OF SYSTEM OF  
INTERNAL CONTROL – 2020-2021**

19<sup>th</sup> April 2021



## 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>16<sup>th</sup> April 2021</b>
<b>Management agreement received</b>	<b>19<sup>th</sup> April 2021</b>
<b>Final report issued</b>	<b>19<sup>th</sup> April 2021</b>

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## Executive Summary

Our Assurance Opinion: <b>SUBSTANTIAL ASSURANCE</b>								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
7	3	0	0	10	0	3	2	5

### Overall Objective and System Background

The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).

The WMA is a group of Internal Drainage Boards (IDBs) who share the same vision, values and standards and have chosen to jointly administer their affairs in order to reduce costs, strengthen their own organisations and increase influence at a national and local level. Each IDB is responsible for providing flood protection and maintaining the drainage and water level management infrastructure within their respective area.

The WMA provides administrative and management support services to five constituent IDB Member Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers, and South Holland, and also provide support services to the Pevensey & Cuckmere Water Level Management Board. The Waveney, Lower Yare & Lothingland IDB joined the WMA on 1<sup>st</sup> April 2020; however, the WMA did not start providing support services to them until 1<sup>st</sup> April 2021, therefore, the Waveney IDB were not included within this year's audit.

### Summary of Control Issues and Risks

Based upon the work carried out, Substantial Assurance can be given regarding the effectiveness of the system of internal control operating within the WMA. However, some control issues within Payroll and Risk Management were identified which require attention by management:

- Instances were identified where timesheet and expenses claims had been incorrectly paid or missed. Testing identified one employee paid at an incorrect rate for callouts claimed, one who was not reimbursed their full mileage claim, one whose mileage claim was missed entirely and another who did not receive their claim for passenger miles. It was noted that several SHIDB employees were incorrectly paid for overtime and/or mileage in July 2020; however, the errors were identified and correctly paid the following month.
- One SHIDB employee's timesheet was certified by the Foreman but not by the Operations Manager. Ordinarily, all SHIDB timesheets are authorised by both the Foreman and the Operations Manager.
- One SHIDB employee did not complete a timesheet for the three weeks that they were on leave. It was established that other SHIDB employees do complete a timesheet when they go on leave.
- King's Lynn, Norfolk Rivers and South Holland IDB Board minutes do not routinely state that material changes to the Risk Register for those risks scored 6 or above have been "considered and approved" by the Board at each meeting, or that the full risk register was "considered and approved" each year.
- The King's Lynn IDB Risk Register is dated more than a year ago (29/11/19), although there is evidence from the Board minutes from 13/11/20 and 15/01/21 of the Board considering and approving the register.

The Finance & Rating Manager assured Internal Audit that additional processes have been put in place to increase the accuracy of the payroll processing. All of the Finance team are to go on a payroll course when available to increase their skill set.

It is noted that the Finance & Rating Manager had been planning to draft procedure notes relating to the petty cash system last year; however, due to Covid-19 this has been delayed. It is envisaged that procedure notes will be written in 2021/22.

### Summary of Recommendations

The recommendations arising from the audit are:

- Those employees identified in the audit testing whose expenses claims had been missed or who had not been paid the correct amount should be reimbursed correctly in the May 2021 payroll.
- Employees should be required to submit a weekly timesheet when they are on annual leave. Staff should complete their timesheet and have it authorised prior to them going on leave.
- Finance Officers should ensure that all timesheets have been appropriately authorised, by the IDB's Operations Manager, prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.
- As required by each Board agenda, Board minutes should clearly state that any material changes to the risk register have been "considered and approved" by the Board. Similarly, when the full risk register is annually reviewed by the Board, the minutes should state that the full risk register was "considered and approved".
- The date stated on the King's Lynn Risk Register should be amended to record the most recent date the register was approved by the KLIDB Board.

### Summary of Agreed Actions

Management will implement the following actions:

- Those employees identified in the audit will be reimbursed correctly in the May 2021 payroll. Additional processes have been put in place to ensure that expenses/mileages are more accurately reflected on the sheets. Finance will liaise with Operations Managers to ensure they understand the process for inputting mileage. Extra procedures have been introduced to ensure these are not missed when being processed onto the payroll, and any queries are dealt with prior to payment should they arise. All staff who are currently performing payroll duties will undergo additional training within the next 12 months (COVID-19 permitting).
- Finance will ensure a timesheet is submitted and has been authorised by the appropriate manager for holidays taken prior to payment.
- Finance will ensure that all timesheets are properly authorised prior to payment.
- The CEO's PA will check Board minutes to ensure that they state that the Risk Register has been "approved".
- The CEO's PA will check to ensure that the date that appears in the page footer is updated every time the Risk Register is updated.

## **2. Objective & Scope**

- 2.1 The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).
- 2.2 The audit involved the following:
- Creditors – sample testing of purchase orders and invoice payments for appropriate authorisation in accordance with Financial Regulations.
  - Risk Management - reviewing Board minutes for evidence of review of Risk Register at regular intervals; reviewing each Board's Risk Register for expected and relevant risks.
  - Budgetary Control – reviewing Board minutes for evidence that budgets for the year ahead are set and that monitoring reports are presented to the Board on a regular basis with analysis of any variations. Checking that financial reporting to Boards is in accordance with Financial Regulations.
  - Reserve's Policy – reviewing each Board's Reserves Policy for adequacy and assessing whether each Board's reserves are appropriate.
  - Income – reviewing the system for the receipt and banking of income; test checking a sample of income receipts for evidence of prompt and correct banking, and that VAT is accounted for correctly.
  - Petty Cash – reviewing the petty cash system and the appropriateness of payments made out of petty cash for appropriateness.
  - Payroll – sample testing of payroll records for correct authorisation of timesheets and correct application of PAYE/NIC deductions.
  - Assets & Investments – reviewing the process for monitoring and reporting investments and assets, ascertaining each Board's current investments and where they are held. Tracing a sample of investments back to source documents for appropriate authorisation. Reviewing the process for the monitoring and reporting of cash flow, ensuring that cash flows are maintained at an appropriate level.
  - Cashbook & Bank Reconciliations – sample testing of the reconciliation of each Board's cashbook to their bank statements, checking that any discrepancies are identified, investigated and explained, and that corrective action is taken. Checking that all bank accounts have remained in credit throughout the whole year.
  - Year End Procedures – checking that accounting statements prepared during the year were prepared using the correct accounting basis.
- 2.3 Recommendations arising from the previous year's audit were followed-up to ensure their implementation by management.
- 2.4 The audit review was undertaken in liaison with the Finance & Rating Manager and consisted of discussions relating to the operation of the internal control processes, review of relevant documentation and sample testing of specific transactions.

- 2.5 Due regard was taken of the guidance issued on 30<sup>th</sup> March 2020 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 2020)" 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 2020/21 for each of the five Boards.
- 2.7 The review was undertaken during March and April 2021.

### 3. Background Information

- 3.1 The WMA is a group of Internal Drainage Boards (IDBs) who share the same vision, values and standards and have chosen to jointly administer their affairs in order to reduce costs, strengthen their own organisations and increase influence at a national and local level. Each IDB is responsible for providing flood protection and maintaining the drainage and water level management infrastructure within their respective area.
- 3.2 The WMA provides administrative and management support services to the five constituent IDB Member Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers, and South Holland. The WMA also provide support services to the Pevensey & Cuckmere Water Level Management Board. The Waveney, Lower Yare & Lothingland IDB joined the WMA on 1<sup>st</sup> April 2020; however, the WMA did not start providing support services to them until 1<sup>st</sup> April 2021.
- 3.3 As a service provider, the WMA makes available shared administrative and support services to its Member Boards, which allows each Board to concentrate on delivery within their Drainage Districts. All back-office functions are handled by the WMA enabling each Board to use their resources to support the public and provide quality frontline services.

### 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 effectiveness of the system of internal control operating within the WMA.

OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE	
Control Objectives	Assurance Opinion
1. <b>Creditors</b> - To ensure that all orders have been raised and payments processed in accordance with Financial Regulations.	Full
2. <b>Risk Management</b> – To ensure that the authority has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.	Substantial
3. <b>Budgetary Control</b> - To ensure that robust controls exists regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.	Full

<b>4. Reserve's Policy</b> - To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.	<b>Full</b>
<b>5. Income</b> – To ensure that expected income is fully received, based on correct prices, properly recorded and promptly banked, and that VAT is appropriately accounted for.	<b>Full</b>
<b>6. Petty Cash</b> - To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.	<b>Substantial</b>
<b>7. Payroll</b> - To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC have been paid over correctly.	<b>Substantial</b>
<b>8. Assets &amp; Investments</b> - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.	<b>Full</b>
<b>9. Cashbook &amp; Bank Reconciliations</b> - To ensure that regular monthly reconciliations are carried out by a responsible officer and that this is evidenced. To ensure that any discrepancies are investigated and explained, and that corrective action is taken where necessary.	<b>Full</b>
<b>10. Year End Procedures</b> – To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.	<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 Discussions took place with the Finance & Rating Manager to ascertain what impact the Covid-19 pandemic has had on the operation of the WMA. The Finance & Rating Manager assured Internal Audit that the business operations ran smoothly as operatives and managers outside were able to use a one man per machine approach. Two members of staff had to shield and be at home for the majority of the pandemic as per Government Guidelines, this being the Senior Finance & Rating Officer and the Broads IDB Operations Manager. Efficiency and technical difficulties due to working from home were experienced during the first two months of the pandemic; however, as Finance are reliant on paper files and orders this was more difficult to manage than other teams initially, especially through year-end. Finance have reduced their reliance on paper and have managed to get the majority of suppliers to email invoices. Finance managed to fulfil all Statutory Deadlines with extra hours from members of staff where needed within Finance and Rating. The Finance & Rating Manager said that the operation of the WMA was very much “business as usual” throughout the pandemic, just with a few issues to overcome along the way.
- 4.4 A total of six recommendations were made arising from last year’s review; as part of this current year’s audit these were followed-up to ensure that they had been implemented by management. The results of the follow-up are attached as Appendix B. Of the six

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recommendations, five have been actioned; the remaining recommendation was not agreed by the relevant IDB Boards.

4.5 Appendix C provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.

4.6 The Terms of Reference for the review are attached as Appendix D.

## **5. Reporting**

5.1 A copy of the final report will be sent to the Finance & Rating Manager and to the Chief Executive of the WMA.

## **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
- Phil Camamile, Chief Executive
- Lisa Manning, Senior Finance & Rating Officer
- Amy Taylor, Finance & Rating Officer



## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 2: Risk Management – To ensure that the organisation has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u> Board minutes do not routinely state that material changes to the risk register for those risks scored 6 or above have been considered and approved by the Board at each meeting, or that the full risk register was considered and approved each year.</p> <p><u>Risk</u> Risk that significant risks to the achievement of the organisation's objectives are not identified and assessed.</p>	As required by each Board agenda, Board minutes should clearly state that any material changes to the risk register have been "considered and approved" by the Board. Similarly, when the full risk register is reviewed annually by the Board, the minutes should state that the full risk register was "considered and approved".	Medium	The reality is that the Risk Register is always "considered in detail and approved" at every Board meeting. The issue is that this is not always accurately recorded in the minutes. Of the 24 Board meetings that took place during 2020/21, the minutes of 6 of those meetings did not include the word "approved". The CEOs PA will check the minutes more closely in future.	CEOs PA 30 <sup>th</sup> June 2021
2.	<p><u>Finding</u> The King's Lynn Risk Register is dated 29/11/19, although there is evidence from the Board minutes from 13/11/20 and 15/01/21 of the Board considering and approving the Risk Register.</p> <p><u>Risk</u> Risk that the Risk Register is not current and that new risks are not identified.</p>	The date stated on the King's Lynn Risk Register should be amended to record the date of the most recent approval of the register by the Board.	Low	The Risk Register is always current and includes all new risks identified. The issue is that the date that appears in the page footer is not always updated every time the Risk Register is updated. The CEOs PA will check that this date is always updated when the Risk Registers are updated, moving forward.	CEOs PA 30 <sup>th</sup> June 2021

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u> Payrolls for King's Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2020 and January 2021, were checked to ensure that:</p> <ul style="list-style-type: none"> <li>• BACS Submission Details report had been initialled by CEO;</li> <li>• Update Records Check Report payroll totals for each employee agreed to their payslip;</li> <li>• Payslip details agreed to timesheet or expenses sheet;</li> <li>• Timesheet or expenses sheet signed by employee;</li> <li>• Timesheet or expenses sheet authorised by the appropriate officer.</li> </ul> <p>Testing proved satisfactory with the exception of two employees whose expenses payments had been underpaid and two employees who had not been reimbursed for their expenses claims:</p> <ul style="list-style-type: none"> <li>• One SHIDB employee claimed for 10 callouts in December 2020. They should have been paid £75.00 for each callout (as per their contract) and as claimed for on their timesheet/expenses form; however, in the January 2021 payroll they were paid £49.20 for each one; therefore, they were paid a total of £492.00 instead of £750.00.</li> </ul>	The two employees whose expenses payments had been underpaid and the two whose expenses payments had been missed should be reimbursed correctly in the May 2021 payroll.	<b>Medium</b>	Agreed. Additional processes have been put in place to ensure that the expenses/mileages are more accurately reflected on the sheets. We will liaise with the Operations Managers to ensure they understand the process for inputting the miles. We have also introduced extra procedures to ensure these are not missed when being processed onto the payroll, and any queries are dealt with prior to payment should they arise. As mentioned, all staff who are currently performing payroll duties will undergo additional training within the next 12 months (COVID-19 permitting).	Finance and Rating Manager – 31 <sup>st</sup> May 2021

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<ul style="list-style-type: none"> <li>A NRIDB employee claimed a total of 264 miles in week 17 but was only paid for 147 miles in the July 2020 payroll. The employee uses a computerised timesheet/expenses form which is updated each month. The figure of 264 miles was entered on the expenses claim for week 17, and authorised, but the total from the previous week (147 miles) was inadvertently left on the form in the “for office use only” section; therefore, they were paid 147 miles rather than the correct figure of 264.</li> <li>One Broads IDB employee claimed 188 miles in week 42 but had not received payment.</li> <li>A WMA employee claimed 96 passenger miles in December 2020 for which they were not paid.</li> </ul> <p>The two underpayments and the two missed payments were discussed with the Finance &amp; Rating Manager who agreed to include them in the May 2021 payroll (as the April payroll had already been run).</p> <p>The Finance &amp; Rating Manager assured Internal Audit that additional processes have been put in place to increase the accuracy of the payroll processing. She is going to place all of the Finance team on a payroll course when available to increase their skill set.</p>		Medium		

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<p><u>Finding</u> One SHIDB employee did not complete a timesheet for weeks 41, 42 and 43 when they were on leave. It was established that other SHIDB staff do complete a timesheet when they are on leave; therefore, for consistency, all staff should complete a timesheet when they go on leave. It was agreed with the Finance &amp; Rating Manager that all staff at SHIDB should be required to complete a timesheet and have it authorised prior to them going on leave.</p> <p><u>Risk</u> Risk of staff being paid without submitting a timesheet.</p>	Employees should be required to submit a weekly timesheet when they are on annual leave. Staff should complete their timesheet and have it authorised prior to them going on leave.	Low	Agreed. We will ensure a timesheet is submitted and has been authorised by the appropriate manager for holidays taken prior to payment.	Finance and Rating Manager – 31 <sup>st</sup> May 2021
5.	<p><u>Finding</u> One SHIDB employee's timesheet for w/e 05/07/20 was authorised by the Foreman but not by the Operations Manager. Ordinarily, all SHIDB timesheets are authorised by both the Foreman and by the Operations Manager.</p> <p><u>Risk</u> Risk that timesheet/expenses claims are paid without being appropriately authorised.</p>	Finance Officers should ensure that all timesheets have been appropriately authorised, by the IDB's Operations Manager, prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.	Medium	Agreed. We will ensure that all timesheets are properly authorised prior to payment.	Finance and Rating Manager – 31 <sup>st</sup> May 2021

## Follow-up of Previous Report's Recommendations

**Control Objective 3: Budgetary Control - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
1.	<p><u>Finding</u> As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January).</p> <p>For example, the Board of Broads IDB considered and approved the Financial Report for 2018/19 at their meeting in May 2019, the Financial Report for April – June 2019 in August 2019 and the report for April – September 2019 in October 2019. At their meeting in January 2020, the Board did not receive a financial report for the year to date. Similarly, under consortium matters, the Board received a WMA Financial Report at each meeting in May, August and October but not in January 2020.</p> <p><u>Risk</u> Risk that Board Members are not fully apprised of the financial position of their Board during the course of the year.</p>	In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.	Medium	<p>A Management Report containing financial information is presented to the Boards and to the CMC for their meetings in December, January and February, but it only includes detailed Income and Expenditure for the purposes of budgeting and rate setting, and does not include a Balance Sheet.</p> <p>The Earmarked Balances and Reserves are also included, along with a five-year indicative forecast.</p> <p>We will include a full Balance Sheet with these Management Reports, together with supporting notes, moving forward (please also see rec 6).</p>	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>	The Financial Report for the year to date is presented at each Board meeting in January/February. This is evidenced from the Board Meetings page for each Board on the WMA website.

## Follow-up of Previous Report's Recommendations

**Control Objective 3: Budgetary Control - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
2.	<p><u>Finding</u> King's Lynn IDB Board reviewed the Financial Report for the period April 2019 to January 2020 at their meeting on 13<sup>th</sup> March 2020; their next meeting is on 15<sup>th</sup> May 2020. King's Lynn hold Board meetings every six months, whereas the other IDBs have only three or four Board meetings each year; for example, East Suffolk only has three meetings a year and their next meeting is not until 17<sup>th</sup> June 2020. Therefore, Boards are not being fully appraised of the financial position of the IDB frequently enough.</p> <p><u>Risk</u> Risk that Board Members are not being appraised of the financial position of the Board frequently enough.</p>	The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised of their Board's financial position during the course of the year.	Medium	<p>I will put this to both Boards when they next meet, but doubt they will agree or consider it to be necessary.</p> <p>We keep all of our Board members apprised of relevant matters between meetings by newsletters and emails.</p> <p>In fact both of these two Boards have actually asked for less financial information in future, as has been recorded in the Boards minutes (with P&amp;CWLMB expressly requesting that we only report by exception from now on).</p>	<p>Chief Executive</p> <p>June 2020</p>	Neither Board felt it was necessary to increase the number of Board meetings.

## Follow-up of Previous Report's Recommendations

**Control Objective 4: Reserves – To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
3.	<p><b>Finding</b></p> <p>Each IDB aims to maintain their General Reserve at a level commensurate with their net expenditure. Point 4.6 in the Reserves Policy states that “as a minimum, the Board’s Reserves (net of grant) should not fall below one year’s net expenditure, as set out in ADA’s Guide to Good Governance”. Therefore, each IDB aims to maintain their Reserves at the following levels:</p> <ul style="list-style-type: none"> <li>• Broads - £1m</li> <li>• East Suffolk - £1m</li> <li>• King’s Lynn - £3m</li> <li>• Norfolk Rivers - £0.85m</li> <li>• South Holland – £3.25m</li> <li>• Pevensey &amp; Cuckmere - £0.55m.</li> </ul> <p>Analysis of each Board’s Reserves (as at 31/09/19) identified that all Boards were maintaining their reserves at appropriate levels, and were complying with 4.6 in the Reserves Policy. However, it is noted that the King’s Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.</p>	King’s Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.	Medium	<p>It will be at the end of the financial year when we prepare the statutory accounts.</p> <p>All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been financed by the pwlb loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&amp;E).</p> <p>The revenue charge every year (or depreciation) that is shown on the I&amp;E Account will equate to the pwlb loan repayment, which will regularise the General Reserve.</p>	<p>Finance and Rating Manager</p> <p>15 May 2020</p>	When the year-end Statutory Accounts are prepared, the General Reserve recommendation is met. This was evidenced by the 2019/20 Accounts which were approved by the King’s Lynn Board in May 2020.

## Follow-up of Previous Report's Recommendations

**Control Objective 5: Income – To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and that VAT was appropriately accounted for.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
4.	<p><u>Finding</u> Each Board has the same Drainage Rates &amp; Special Levies Collection Policy. With the exception of Pevensey &amp; Cuckmere's policy, each Board's policy has passed its stated review date. The policy was reviewed in May/June 2014 and was next due to be reviewed in October/November 2019 i.e. the policy is reviewed every five years. The Pevensey &amp; Cuckmere policy was reviewed on 31<sup>st</sup> October 2017 and is next due for review in October 2022.</p> <p><u>Risk</u> Risk that the Rate Levies &amp; Collection Policy is out of date and not fit for purpose.</p>	Each Board's Rate Levies & Collection Policy should be reviewed and updated/amended as appropriate.	Low	Agreed.	<p>Chief Executive</p> <p>Next face-to-face meeting of the Boards.</p>	The Rate Levies & Collection Policies have been reviewed and are due for review in December 2025.



## Follow-up of Previous Report's Recommendations

**Control Objective 7: Payroll - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
5.	<p><u>Finding</u></p> <p>Payrolls for King's Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2019 and January 2020, were checked to ensure that:</p> <ul style="list-style-type: none"> <li>• BACS Submission Details report had been initialled by CEO;</li> <li>• Update Records Check Report payroll totals for each employee agreed to their payslip;</li> <li>• Payslip details agreed to timesheet;</li> <li>• Timesheet signed by employee and by the appropriate officer.</li> </ul> <p>Four exceptions were identified (two underpayments and two timesheets not authorised).</p> <p>The two underpayments were discussed with the Finance &amp; Ratings Manager who agreed to update the payroll so that the two employees receive their full entitlement.</p>	Finance Officers should ensure that all timesheets have been appropriately authorised prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.	Medium	Agreed.	<p>Finance and Rating Manager</p> <p>With immediate effect.</p>	It is ensured that all timesheets are signed and authorised by the appropriate manager prior to making payment.

## Follow-up of Previous Report's Recommendations

**Control Objective 8: Assets and Investments - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Action
6.	<p><u>Finding</u> Investments and assets are reported to the Board in the Financial Report, which, as mentioned above at 3.1, is not reported to each of the Boards at their Board meeting held in January / February each year. Therefore, Board Members may not be kept fully appraised during the course of the year of the current level of assets and investments held by their respective Board.</p> <p><u>Risk</u> Board Members are not kept fully appraised of the level of assets and investments held by the Board.</p>	Board Members should be kept fully appraised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.	Medium	Agreed, as per recommendation 1.	Finance and Rating Manager  December 2020, January and February 2021.	The Financial Report for the year to date is presented at each Board meeting in January/February. This is evidenced from the Board Meetings page for each Board on the WMA website.

## 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 THE  
SYSTEM OF INTERNAL CONTROL  
2020 - 2021**

**INTERNAL AUDIT  
TERMS OF REFERENCE**

## **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 2020 – 2021.
- 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 the following Internal Drainage Boards (IDBs):
- Broads
  - East Suffolk
  - King’s Lynn
  - Norfolk Rivers
  - South Holland

and to the Pevensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns for 2020-21 for each of the IDBs.

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

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- 2.1 The work of the Internal Auditor will be guided by the Joint Panel on Accountability & Governance (JPAG) Practitioners’ Guide (March 2020).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2020-21, 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.

**D. Budgetary Control**

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

**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.

**F. Petty Cash**

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

**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. Assets and Investments**

To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.

**I. Cashbook and Bank Reconciliations**

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

**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 The previous year's audit reviewed the same internal control objectives as stated above.
- 2.4 The agreed actions arising from recommendations made in last year's audit will be followed up to confirm their implementation by management.
- 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.
- 2.6 The audit will also examine the impact of Covid-19 on the governance of the WMA.

### 3. TASKS

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3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2019-20 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 & Accountability Return for 2020-21 for each of the IDBs.

### 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 & West Norfolk.

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

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for 2019-20.	0.5
Undertake sample testing to establish that processes are being applied as intended.	3.5
Exit meeting with management to discuss the findings and recommendations arising from the review. Drafting the report.	0.5
Completing the Return and reporting if required.	0.5

### 5. AGREEMENT

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



# Annual Internal Audit Report 2020/21

EN NORFOLK RIVERS IDB LTD

ENTER THE URL OF THE REPORT ON THE WELMA WEBSITE ADDRESS <https://www.welma.org.uk/norfolk-idb/home/>

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")</i>			
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

06/04/2021 07/04/2021 13/04/2021

EN Kathy Woodward AUDITOR

Signature of person who carried out the internal audit

K Woodward

Date

20/04/2021

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

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



## Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

ENNORFOLK RIVERS IDBT

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

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

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

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

29/04/2021

and recorded as minute reference:

41/21/01

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

Chairman

Clerk

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



## Section 2 – Accounting Statements 2020/21 for

### EN NORFOLK RIVERS IDB TY

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	956,815	850,348	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	397,370	405,651	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	602,396	409,582	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	390,237	411,089	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	715,996	566,482	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	850,348	688,010	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	826,668	657,976	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	51,125	144,959	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

S. J. J. J. J.

Date

22/04/2021

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

29/04/2021

as recorded in minute reference:

41/21/02

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

SIGNATURE

*[Signature]*

## Section 3 – External Auditor Report and Certificate 2020/21

In respect of **NORFOLK RIVERS DRAINAGE BOARD – DB0061**

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

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

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2020/21

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

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

None

### 3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

20/09/2021

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

## FRS102 as at 31 March 2021 - Results Schedule

**Employer :** Norfolk Rivers IDB

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

**Terms of Engagement Signed :** 14 April 2021

**Date report prepared :** 16 April 2021

### Summary information from this schedule:

#### (a) Balance sheet

	31 March 2020	31 March 2021
	£(000)	£(000)
Assets	434	555
Obligations	531	773
<b>Net asset / (liability)</b>	<b>(97)</b>	<b>(218)</b>

#### (b) Profit & Loss account for the period ending 31 March 2021

	£(000)
Service cost	
Current Service Cost	(21)
Past Service Cost (including curtailments)	-
Effect of settlements	-
<b>Total Service Cost</b>	<b>(21)</b>

	£(000)
<b>Total net interest</b>	<b>(2)</b>
<b>Total defined benefit cost recognized in Profit or (loss)</b>	<b>(23)</b>



Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

**(c) Key elements**

Has the employer instructed bespoke assumptions?	N
Bulk transfer(s) included?	N
Unfunded Pensioner included?	N

To help with your year-end reporting, you can request a summary paper explaining the key movements on your specific numbers to aid understanding of the figures, help with audit questions and assist with presentations to committee members / directors on your results. If you have already requested a summary paper, this will be issued alongside this results schedule. We anticipate an increase in audit queries this year, including discussions around treatment of recent and pending legal cases. In general, it should be quicker and more cost effective to arrange a three way call with your auditor to answer any questions they have beyond those already answered in the accompanying covering report. Please contact your regular LGPS Fund contact to request a summary paper or for any other assistance with your results.

Asset returns - The figure on page 3 for the investment return over the year is based on information provided by the Administering Authority. The figure incorporates actual Norfolk Pension Fund returns for the period 1 April 2020 to 28 February 2021 and an estimate Fund return of 1.9% for the month to 31 March 2021.

**(d) General Information for auditor and Employer**

The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2021 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.

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

Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2021 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2022
5. Sensitivity analysis



## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2019	31 Mar 2019	31 Mar 2019
Actives	2	39	58
Deferred Pensioners	2	21	51
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 2020 to 31 March 2021	£72,000

### LGPS early retirements

New Early Retirements 1 April 2020 to 31 March 2021	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2020 to 31 March 2021	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 2021 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 2020 to 28 February 2021	20.1%
<b>Total Returns from 1 April 2020 to 31 March 2021</b>	<b>22.4%</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 2021.

Period Ended	31 Mar 2021	31 Mar 2020
Equities	50%	48%
Bonds	35%	36%
Property	12%	14%
Cash	3%	2%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2021 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2021	31 Mar 2020
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.80%	1.80%
Salary Increase Rate	3.50%	2.50%
Discount Rate	2.05%	2.30%

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

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	21.9 years	24.3 years
Future Pensioners*	23.2 years	26.2 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:

Prospective Pensioners	Pensioners
CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement of 1.25% p.a.	CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement of 1.25% p.a.

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

### 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 2021

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2021

Period ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	434		434
Present value of funded liabilities		531	(531)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2020</b>	<b>434</b>	<b>531</b>	<b>(97)</b>
Service cost			
Current service cost*		21	(21)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>21</b>	<b>(21)</b>
Net interest			
Interest income on plan assets	10		10
Interest cost on defined benefit obligation		12	(12)
<b>Total net interest</b>	<b>10</b>	<b>12</b>	<b>(2)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>10</b>	<b>33</b>	<b>(23)</b>
Cashflows			
Participants' contributions	5	5	-
Employer contributions	17		17
Estimated benefits paid	(1)	(1)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>465</b>	<b>568</b>	<b>(103)</b>
Remeasurements			
Changes in financial assumptions		204	(204)
Changes in demographic assumptions		8	(8)
Other experience	-	(7)	7
Return on assets excluding amounts included in net interest	90		90
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>90</b>	<b>205</b>	<b>(115)</b>
Fair value of plan assets	555		555
Present value of funded liabilities		773	(773)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2021</b>	<b>555</b>	<b>773</b>	<b>(218)</b>

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

I estimate that the present value of funded liabilities comprises of approximately £104,000, £669,000 and £0 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2021.

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

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

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	448		448
Present value of liabilities		624	(624)
<b>Opening Position as at 31 March 2019</b>	<b>448</b>	<b>624</b>	<b>(176)</b>
Service cost			
Current service cost*		15	(15)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>15</b>	<b>(15)</b>
Net interest			
Interest income on plan assets	11		11
Interest cost on defined benefit obligation		16	(16)
<b>Total net interest</b>	<b>11</b>	<b>16</b>	<b>(5)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>11</b>	<b>31</b>	<b>(20)</b>
Cashflows			
Participants' contributions	2	2	-
Employer contributions	9		9
Estimated benefits paid	(3)	(3)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>467</b>	<b>654</b>	<b>(187)</b>
Remeasurements			
Changes in financial assumptions		(58)	58
Changes in demographic assumptions		(17)	17
Other experience	-	(48)	48
Return on assets excluding amounts included in net interest	(33)		(33)
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(33)</b>	<b>(123)</b>	<b>90</b>
Fair value of plan assets	434		434
Present value of funded liabilities		531	(531)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2020</b>	<b>434</b>	<b>531</b>	<b>(97)</b>

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

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

## Section 4 - Projected defined benefit cost for the period to 31 March 2022

Analysis of projected amount to be charged to operating profit for the period to 31 March 2022

Period Ended 31 March 2022	Assets	Obligations	Net (liability)/asset	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		29	(29)	(39.8%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>29</b>	<b>(29)</b>	<b>(39.8%)</b>
Interest income on plan assets	12		12	16.7%
Interest cost on defined benefit obligation		16	(16)	(22.2%)
<b>Total Net Interest Cost</b>	<b>12</b>	<b>16</b>	<b>(4)</b>	<b>(5.5%)</b>
<b>Total Included in Profit and Loss</b>	<b>12</b>	<b>45</b>	<b>(33)</b>	<b>(45.3%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £72,000.

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

I estimate the Employer's contributions for the period to 31 March 2022 will be approximately £17,000.

Notes:

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

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

The monetary amount of the projected service cost for the period to 31 March 2022 will be adjusted to take account of the actual pensionable payroll for the period.

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

Change in assumptions at 31 March 2021:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	13%	102
0.5% increase in the Salary Increase Rate	0%	-
0.5% increase in the Pension Increase Rate (CPI)	13%	100

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, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.

## FRS102 as at 31 March 2021 - Results Schedule

**Employer :** Kings Lynn (WMA)

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

**Terms of Engagement Signed :** 14 April 2021

**Date report prepared :** 16 April 2021

### Summary information from this schedule:

#### (a) Balance sheet

	31 March 2020	31 March 2021
	£(000)	£(000)
Assets	3,806	5,144
Obligations	6,594	10,326
<b>Net asset / (liability)</b>	<b>(2,788)</b>	<b>(5,182)</b>

#### (b) Profit & Loss account for the period ending 31 March 2021

	£(000)
Service cost	
Current Service Cost	(472)
Past Service Cost (including curtailments)	-
Effect of settlements	-
<b>Total Service Cost</b>	<b>(472)</b>

	£(000)
<b>Total net interest</b>	<b>(66)</b>
<b>Total defined benefit cost recognized in Profit or (loss)</b>	<b>(538)</b>



Robert Bilton FFA

For and on behalf of Hymans Robertson LLP

**(c) Key elements**

Has the employer instructed bespoke assumptions?	N
Bulk transfer(s) included?	N
Unfunded Pensioner included?	N

To help with your year-end reporting, you can request a summary paper explaining the key movements on your specific numbers to aid understanding of the figures, help with audit questions and assist with presentations to committee members / directors on your results. If you have already requested a summary paper, this will be issued alongside this results schedule. We anticipate an increase in audit queries this year, including discussions around treatment of recent and pending legal cases. In general, it should be quicker and more cost effective to arrange a three way call with your auditor to answer any questions they have beyond those already answered in the accompanying covering report. Please contact your regular LGPS Fund contact to request a summary paper or for any other assistance with your results.

Asset returns - The figure on page 3 for the investment return over the year is based on information provided by the Administering Authority. The figure incorporates actual Norfolk Pension Fund returns for the period 1 April 2020 to 28 February 2021 and an estimate Fund return of 1.9% for the month to 31 March 2021.

**(d) General Information for auditor and Employer**

The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2021 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.

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

Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2021 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2022
5. Sensitivity analysis

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2019	31 Mar 2019	31 Mar 2019
Actives	30	1,267	47
Deferred Pensioners	4	28	56
Pensioners	2	22	69

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 2020 to 31 March 2021	£1,497,000

### LGPS early retirements

New Early Retirements 1 April 2020 to 31 March 2021	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2020 to 31 March 2021	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 2021 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 2020 to 28 February 2021	20.1%
<b>Total Returns from 1 April 2020 to 31 March 2021</b>	<b>22.4%</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 2021.

Period Ended	31 Mar 2021	31 Mar 2020
Equities	50%	48%
Bonds	35%	36%
Property	12%	14%
Cash	3%	2%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2021	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2021 pension increase.

## Bulk transfers

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



## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2021	31 Mar 2020
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.80%	1.80%
Salary Increase Rate	3.50%	2.50%
Discount Rate	2.05%	2.30%

As at the date of the most recent valuation, the duration of the Employer's funded liabilities is 29 years.

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	21.9 years	24.3 years
Future Pensioners*	23.2 years	26.2 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:

Prospective Pensioners	Pensioners
CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement of 1.25% p.a.	CMI 2018 model assuming an allowance for smoothing of recent mortality experience and a long term-rate of improvement of 1.25% p.a.

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

### 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&amp;L, OCI disclosures as at 31 March 2021

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2021

Period ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	3,806		3,806
Present value of funded liabilities		6,594	(6,594)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2020</b>	<b>3,806</b>	<b>6,594</b>	<b>(2,788)</b>
Service cost			
Current service cost*		472	(472)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>472</b>	<b>(472)</b>
Net interest			
Interest income on plan assets	92		92
Interest cost on defined benefit obligation		158	(158)
<b>Total net interest</b>	<b>92</b>	<b>158</b>	<b>(66)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>92</b>	<b>630</b>	<b>(538)</b>
Cashflows			
Participants' contributions	122	122	-
Employer contributions	344		344
Estimated benefits paid	(27)	(27)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>4,337</b>	<b>7,319</b>	<b>(2,982)</b>
Remeasurements			
Changes in financial assumptions		2,937	(2,937)
Changes in demographic assumptions		122	(122)
Other experience	-	(52)	52
Return on assets excluding amounts included in net interest	807		807
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>807</b>	<b>3,007</b>	<b>(2,200)</b>
Fair value of plan assets	5,144		5,144
Present value of funded liabilities		10,326	(10,326)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2021</b>	<b>5,144</b>	<b>10,326</b>	<b>(5,182)</b>

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

I estimate that the present value of funded liabilities comprises of approximately £8,979,000, £879,000 and £468,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2021.

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

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

## Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	3,140		3,140
Present value of liabilities		5,636	(5,636)
<b>Opening Position as at 31 March 2019</b>	<b>3,140</b>	<b>5,636</b>	<b>(2,496)</b>
Service cost			
Current service cost*		532	(532)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>532</b>	<b>(532)</b>
Net interest			
Interest income on plan assets	83		83
Interest cost on defined benefit obligation		149	(149)
<b>Total net interest</b>	<b>83</b>	<b>149</b>	<b>(66)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>83</b>	<b>681</b>	<b>(598)</b>
Cashflows			
Participants' contributions	109	109	-
Employer contributions	295		295
Estimated benefits paid	(26)	(26)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>3,601</b>	<b>6,400</b>	<b>(2,799)</b>
Remeasurements			
Changes in financial assumptions		(571)	571
Changes in demographic assumptions		(204)	204
Other experience	-	969	(969)
Return on assets excluding amounts included in net interest	205		205
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>205</b>	<b>194</b>	<b>11</b>
Fair value of plan assets	3,806		3,806
Present value of funded liabilities		6,594	(6,594)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2020</b>	<b>3,806</b>	<b>6,594</b>	<b>(2,788)</b>

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

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

## Section 4 - Projected defined benefit cost for the period to 31 March 2022

Analysis of projected amount to be charged to operating profit for the period to 31 March 2022

Period Ended 31 March 2022	Assets	Obligations	Net (liability)/asset	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		772	(772)	(51.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>772</b>	<b>(772)</b>	<b>(51.6%)</b>
Interest income on plan assets	110		110	7.3%
Interest cost on defined benefit obligation		221	(221)	(14.8%)
<b>Total Net Interest Cost</b>	<b>110</b>	<b>221</b>	<b>(111)</b>	<b>(7.5%)</b>
<b>Total Included in Profit and Loss</b>	<b>110</b>	<b>993</b>	<b>(883)</b>	<b>(59.1%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £1,497,000.

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

I estimate the Employer's contributions for the period to 31 March 2022 will be approximately £352,000.

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 2022 will be adjusted to take account of the actual pensionable payroll for the period.

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

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

Change in assumptions at 31 March 2021:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	1,518
0.5% increase in the Salary Increase Rate	3%	325
0.5% increase in the Pension Increase Rate (CPI)	11%	1,150

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, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.



# Annual Report for the year ended 31 March 2021

**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 2021 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 £.

NORFOLK RIVERS ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2021- 22

*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 2021-22 (forecast)	
Name of local authority	2021-22 forecast £
1. BROADLAND DISTRICT COUNCIL	52,658
2. BRECKLAND DISTRICT COUNCIL	78,758
3. KINGS LYNN AND WEST NORFOLK BOROUGH COUNCIL	20,000
4. NORTH NORFOLK DISTRICT COUNCIL	104,928
5. NORWICH CITY COUNCIL	5,871
6. SOUTH NORFOLK DISTRICT COUNCIL	66,790
7.	
8.	
<b>Total</b>	<b>329,005</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2021

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 2021 £
<b>INCOME</b>		
1. Drainage Rates		83,223
2. Special Levies		322,428
3. Higher Land Water Contributions from the Environment Agency		106,946
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		20,817
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		116,798
9. Interest and Investment Income		2,478
10. Rents and Acknowledgements		0
11. Other Income		183,360
<b>Total income</b>		<b>836,050</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		18,802
13. Total precept to the Environment Agency		74,854
14. Watercourse maintenance		463,600
15. Pumping Stations, Sluices and Water level control structures		0
16. Administration		168,183
17. PSCAs		0
18. Rechargeable Works		114,061
19. Finance Charges		0
20. SSSIs		20,962
21. IDB Biodiversity and conservation (other than item 20 expenditure)		14,622
22. Other Expenditure		8,654
<b>Total expenditure</b>		<b>883,738</b>

<b>EXCEPTIONAL ITEMS</b>		
23. Profits/(losses) arising from the disposal of fixed assets		<b>0</b>
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>(47,688)</b>
24. Developers Funds income not applied in year		210,035
25. Grant income not applied in year		14,677



**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

[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?.....

2018

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

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

29/07/2021

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.....

529.3ha

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

501.9ha

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

27.4ha

### Access to environmental expertise

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

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

### Asset Management

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

ADIS	<input type="checkbox"/>
Paper Records	<input type="checkbox"/>
Other Electronic System	<input checked="" type="checkbox"/>

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.	13
Number of appointed members on the board at year end.	14
Mean average number of elected members in attendance at each board meeting over the last financial year.	9
Mean average number of appointed members in attendance at each board meeting over the last financial year.	8

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

### Complaints procedure

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

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

### Public Engagement

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

Press releases	<input 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 checked="" type="checkbox"/>

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

0%

## Section B: NOTES

### Guidance and Best Practice

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

### Board membership and attendance

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

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

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

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

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## Section C – Declaration

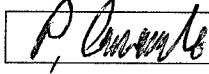
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NORFOLK RIVERS ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

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

Signature



Date

30/09/2021

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

**BOARD MEMBERSHIP AS AT 31 MARCH 2021**

NAME	MEETINGS	ATTENDED	ATTENDANCE %
<b>ELECTED MEMBERS</b>			
Birkbeck H C	4	3	75
Borthwick J M	4	1	25
Carrick J F *	4	4	100
Cator H G	4	3	75
Foster N W D	4	4	100
Joice C (wef Aug 20)	3	2	67
Labouchere J P	4	4	100
Little M R	4	1	25
Middleton N (wef Aug 20)	3	2	67
Mutimer G T	4	0	0
Sayer M J	4	4	100
Shaw S	4	2	50
Wilburn R	4	3	75
<b>Total</b>	<b>50</b>	<b>33</b>	<b>66%</b>

**APPOINTED MEMBERS**

**Breckland DC**

Bambridge S G **	4	2	50
Borrett W P	4	3	75
Monument L	4	2	50

**Broadland DC**

Brennan N (wef Aug 20)	3	3	100
Kelly K (wef June 19)	4	4	100
Shaw N (wef June 19)	4	1	25
Thomas J (until July 20)	1	0	0

**KL & WNBC**

Devereux I (wef Aug 19)	4	2	50
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**North Norfolk DC**

Blathwayt H (wef Oct 19)	4	4	100
Bütikofer P (wef Oct 19)	4	2	50
Housden N (wef June 19)	4	3	75
Toye J (wef Oct 19)	4	1	25

**South Norfolk DC**

Holden T (wef Aug 19)	4	0	0
Legg N Dr	4	4	100
Savage R (wef Aug 19)	4	4	100

<b>Total</b>	<b>56</b>	<b>35</b>	<b>63%</b>
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\* Chairman \*\* Vice-Chairman

Elected Average Attendance (excluding vacancies) 66%

Appointed Average Attendance (excluding vacancies) 63%





# Norfolk Rivers

## Drainage Board

## **Board Members and Officers**

### Gifts and Hospitality Register for 2020/21

[illegible]