



Pevensey and Cuckmere

Water Level Management Board

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

Pierpoint House
28 Horsleys Fields
Kings Lynn
Norfolk
PE30 5DD

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

NOTE	INCOME AND EXPENDITURE ACCOUNT	£	£	£	£	£	£	£	£	£	£	£	£
		PEVENSEY				CUCKMERE				TOTAL			
		ACTUAL 2021/22	BUDGET 2022/23	ACTUAL 2022/23	VARIANCE 2022/23	ACTUAL 2021/22	BUDGET 2022/23	ACTUAL 2022/23	VARIANCE 2022/23	ACTUAL 2021/22	BUDGET 2022/23	ACTUAL 2022/23	VARIANCE 2022/23
INCOME													
1	Drainage Rates	13,821	14,512	14,512	0	28,933	28,972	28,972	0	42,754	43,484	43,484	0
2	Special Levies:												
	Eastbourne Borough Council	237,477	249,351	249,351	0	0	0	0	0	237,477	249,351	249,351	0
	Hastings Borough Council	12,020	12,621	12,621	0	0	0	0	0	12,020	12,621	12,621	0
	Rother District Council	4,405	4,626	4,626	0	0	0	0	0	4,405	4,626	4,626	0
	Wealden District Council	47,247	49,609	49,609	0	16,802	16,802	16,802	0	64,049	66,411	66,411	0
		301,149	316,207	316,207	0	16,802	16,802	16,802	0	317,951	333,009	333,009	0
	Other Income:												
3	Surface Water Development Contributions	178,027	130,000	302,028	172,028	27,904	0	10,916	10,916	205,931	130,000	312,945	182,945
4	Highland Water Contributions from the Environment Agency	89,887	78,099	84,809	6,710	1,613	1,401	1,521	120	91,500	79,500	86,330	6,830
5	Grants Applied	179,403	101,580	254,776	153,196	0	0	0	0	179,403	101,580	254,776	153,196
6	Consent Fees	1,450	1,000	1,150	150	1,000	600	500	-100	2,450	1,600	1,650	50
7	Bank and Investment Interest	263	270	4,406	4,136	62	30	1,101	1,071	324	300	5,507	5,207
8	Other Income	28,588	0	9,858	9,858	412	0	142	142	29,000	0	10,000	10,000
9	Income from Rechargeable Works	0	0	268	268	0	0	0	0	0	0	268	268
		477,618	310,949	657,294	346,345	30,991	2,031	14,181	12,150	508,608	312,980	671,475	358,495
		792,588	641,668	988,013	346,345	76,726	47,805	59,955	12,150	869,313	689,473	1,047,968	358,495
(-) EXPENDITURE													
Directly Allocated Expenditure													
5	Grant Work (WEG) + (Waller Windpump)	45,169	0	41,967	-41,967	0	0	0	0	45,169	0	41,967	-41,967
9	Cost of Rechargeable Works	0	0	-18,384	18,384	0	0	0	0	0	0	-18,384	18,384
10i	Surveying and Modelling Programme Costs	59,670	150,000	52,117	97,883	0	0	0	0	59,670	150,000	52,117	97,883
10ii	New and Improvement Works (Water Level Mgmt Project)	134,234	101,580	212,809	-111,229	0	0	0	0	134,234	101,580	212,809	-111,229
11	Cuckmere Deshingle and targeted De-silting Ops	0	0	0	0	1,558	20,000	20,595	-595	1,558	20,000	20,595	-595
12	Contributions to the Environment Agency	29,573	9,858	9,858	0	427	142	142	0	30,000	10,000	10,000	0
13	Maintenance Works	140,200	208,457	299,148	-90,691	7,379	8,554	15,745	-7,190	147,578	217,012	314,893	-97,881
		408,846	469,895	597,514	-127,619	9,364	28,697	36,482	-7,785	418,209	498,591	633,996	-135,404
Apportioned Expenditure													
14	Operations Delivery Staff Costs	87,495	94,784	76,507	18,277	9,721	10,532	8,500	2,031	97,216	105,315	85,007	20,308
15	WMA Technical Support Staff Costs	18,748	10,800	12,214	-1,414	5,550	1,200	1,357	-157	24,298	12,000	13,571	-1,571
16	Other Technical Support Staff Costs	96,136	167,623	152,058	15,565	15,069	0	5,496	-5,496	111,205	167,623	157,554	10,069
17	WMA Administration Staff Costs	20,363	22,500	28,739	-6,239	2,263	2,500	3,194	-694	22,626	25,000	31,933	-6,933
18	Provision for Doubtful Debts	0	0	9,858	0	0	0	142	-142	0	0	10,000	-10,000
19	Drainage Rates Increases/Decreases/Write Offs	108	50	27	23	1,746	1,840	1,744	96	1,854	1,890	1,771	119
20	Audit Fees	1,665	1,333	2,501	-1,168	335	267	503	-236	2,000	1,600	3,004	-1,404
21	Depreciation	8,148	12,384	9,044	3,340	905	1,376	1,005	371	9,053	13,759	10,048	3,711
22	General Insurances	4,500	4,950	4,950	0	500	550	550	0	5,000	5,500	5,500	0
23	Accommodation and Meeting Room Hire	802	2,000	1,194	806	89	200	133	67	891	2,200	1,326	873
24	Postages and Stationery	495	650	450	200	55	95	50	45	550	745	500	245
25	Advertising and Public Notices	0	200	0	200	0	50	0	50	0	250	0	250
26	ADA Subscriptions and Other Expenses	5,583	4,500	5,048	-548	621	500	561	-61	6,204	5,000	5,609	-609
		244,043	321,773	302,588	29,042	36,854	19,109	23,234	-4,126	280,896	340,882	325,823	15,059
		652,888	791,667	900,102	-98,576	46,218	47,805	59,716	-11,911	699,106	839,473	959,818	-120,345
Profit/(Loss) on Disposal of Fixed Assets													
		10,441	0	0	0	1,160	0	0	0	11,601	0	0	0
(=) Net Surplus/(Deficit) for the Period													
		£150,140	-£150,000	£87,911	£247,768	£31,668	£0	£239	£239	£181,808	-£150,000	£88,150	£238,150

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

NOTE BALANCE SHEET, AS AT 31-3-2023		£ 01/04/2022	£ MOVEMENT	£ 31/03/2023
27	Fixed Assets:			
(i)	Vehicles and Trailers	29,455	-10,048	19,406
(ii)	Lockup and Equipment	0	0	0
(iii)	Pumping Stations	6	0	6
		29,461	-10,048	19,412
	Current Assets:			
28(i)	Bank Account	183,787	142,682	326,469
28(ii)	Short-Term Investments	1,101,352	-96,727	1,004,624
29	Trade Debtors	53,030	-42,708	10,322
	Rates and Special Levies Due	0	971	971
30	Vat Due from HMRC	61,378	-18,541	42,837
5	Work In Progress	41,967	-8,585	33,381
		1,441,513	-22,909	1,418,604
	Current Liabilities:			
31	Trade Creditors	27,482	-8,313	19,170
32	Accruals	130,934	79,213	210,146
29(ii)	Provision for Doubtful Debts	0	10,000	10,000
	Payments Received in Advance	6,182	10,802	16,984
		164,598	91,702	256,300
	Net Current Assets	1,276,915	-114,611	1,162,305
	Net Assets	£1,306,376	-£124,659	£1,181,717
	Financed by:			
33	Grant Reserve	212,809	-212,809	0
34	General Reserves	260,286	-14,529	245,757
35	Development Reserve	808,081	103,275	911,356
36	Cuckmere Targeted Improvements Works Reserve	25,194	-595	24,599
37	Revaluation Reserve	6	0	6
		£1,306,376	-£124,659	£1,181,717

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

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

Note Notes to the Accounts

Income

- 1 Drainage Rate Demands for 2022/23 were issued by the Board on 1 April 2022. The Board has received approx 99% of the drainage rates levied.
- 2 Special Levies for 2022/23 were issued by the Board on 1 April 2022.
- 3 Surface Water Development Contributions invoiced during the year:

	Pevensey	Cuckmere	Status	Case Reference
QU0001	7,431		Paid 11.08.22	22_06066_C
GL0001		8,066	Paid 13.05.22	22_06061_C
WI0001	52,310		Paid 01.09.22	22_00006_C
VI0001	66,102		Paid 14.10.22	22_06491_C
GE0001	26,215		Paid 28.03.23	21_04503_C
BE0001	149,971		Paid 11.11.22	22_00003_C
HE0001		2,850	Paid 27.01.23	22_00009_C
	302,028	10,916		

- 4 The Board has issued its highland water contributions claim from the EA for the year 2022/23. Highland water contributions are intended to reimburse the Board its costs for managing surface water that enters the district from outside the district, in accordance with s57 of the Land Drainage Act 1991.
- 5 The Board has funding approved by Natural England for two Water Environmental Grant (WEG) projects. The Board has received £41,967 for the second Pennywort WEG Grant Claim 2. The remaining balance relates to the Waller Windpump, and was paid in full on 18.05.22.
- 6 These are consent fees issued by the Board 2022/23, in accordance with powers afforded by s23 of the Land Drainage Act 1991. These have been paid in full.
- 7 Bank and Investment Interest arises from temporary cash surpluses being invested on the short-term money market, in accordance with the Board's Investment Policy. This income has been apportioned to each of the Rating Sub Districts based on each District's proportion of the closing balances brought forward, as at 31 March 2022. (Pevensey 80% = £873,835 and Cuckmere 20% = £219,726).
- 8 Other Income is the agreed precept recharge to the EA. (Please see note 29ii).
- 9 There has been a small amount of Rechargeable Works complete this year.

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

Note Notes to the Accounts

Directly Allocated Expenditure

- 10(i) This incorporates Phase 1 costs of the hydromodelling, the budget set was for £235,000 and spend to date is £204,482. This will be funded from the Development Reserve. The movements are detailed and will be approved by the Board at Year End. The budget set of £150,000 was for Phase 2, which has not yet been started and will not move forward until the proposed spend on Phase 2 has been fully approved by the Board.
- 10(ii) These are the costs incurred for the Pevensey Water Levels Management Project. The approved value of funding from the EA for this project is £350,000, which has been received in full. (see Note 33)
- 11 These are the costs of WMA Technical Staff working on the Cuckmere Desilting and DeShingling issues within the Sub-District. The remaining balance of the contribution rated within the Cuckmere Subdistrict has been moved into a reserve specifically for these works. (See Note 36)
- 12 The Board has not received a Precept Invoice from the EA for 2018/19, but has accrued for the amount we expect to be charged for the year. The EA has power to levy such a charge on the Board annually, in accordance with s141 of the Water Resources Act 1991.
- 13 All drain maintenance work has been done by the Contractor Agricultural Machine Hire Ltd (AMH - Darren Walker) and supervised by the Board's Operations Manager. All pumping station maintenance has been carried out by Williams M&E. Maintenance has overspent in 2022/23 due to the culverting works at Horse Eye of £67,870 and tree works of £22,415, which have previously been agreed by the Board. Electricity costs also exceeded budget by £28,000.

Apportioned Expenditure

Non directly allocated expenditure has been apportioned between the Pevensey and Cuckmere Rating Sub Districts according to an assessment of the time spent working in each area, as budgeted: 90% for Pevensey and 10% for Cuckmere. Other Technical Support Staff Costs have been apportioned to each Sub District according to the amount of Surface Water Development Contributions received from development within each Sub District and watershed catchment.

- 14 These costs relate to the employment costs of the Board's Operations Manager and Water Level Management Operative, which includes all Health & Safety PPE, fuel and maintenance costs for two 4 x 4 vehicles. These vehicles are owned by the Board.
- 15 These costs relate to the time the Environmental Manager have spent working for the Board.
- 16 This relates to the gross cost of employing the Area Manager and Flood Risk Engineer.
- 17 These costs relate to the time the WMA Chief Executive, Business Support, Finance & Rating Manager, Rating Officer and the ICT Manager have spent working for the Board.
- 18 There is a provision for the non-payment of the EA cross charge for precept 2022-23. We are working with the EA to resolve this, however our usual point of contact has been off on long term sick leave.
- 19 There have been a small amount of write offs in 2022/23 to date. These consist of drainage rates that are under £3 and not viable to chase for payment. It also includes the write off, as agreed by the Board, for the ratepayer for flooding in the Cuckmere.

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

Note Notes to the Accounts

- 20 Internal and External Audit fees for 2022/23 have been accrued in full.
- 21 The Operations Manager's 4 x 4 vehicle will be depreciated by £5,965, and the Operative's vehicle by £4,083 in 2022/23. The Storage Container and all small tools and equipment are shown in the Fixed Assets Register and have been fully depreciated.
- 22 The insurance costs relate to the general insurance costs such as Employer's and Public Liability Insurance. Pumping Station insurance is shown within repairs and maintenance, and included within the maintenance breakdown sheet.
- 23 These costs relate to overnight accommodation charges for WMA staff, for hiring meeting rooms and for providing refreshments at Board meetings, site visits and inspections.
- 24 These costs relate to the printing and posting of Board meeting papers and Drainage Rate Demands.
- 25 These costs relate to the public notices that need to be advertised in the local press.
- 26 These costs include the Board's subscription for membership of the Association of Drainage Authorities (ADA), members expenses and licence fees payable to the Information Commissioner's Office for Data Protection and to the WMA for the use of the DRS Online software.

Balance Sheet

27	Fixed Assets	Vehicles and Trailers	Lockup and Equipment	Pumping Stations	Total
	Cost				
	Opening Balance as at 1-4-2022	48,621	10,268	6	58,895
	(+) Additions	0	0	0	0
	(+) Revaluations	0	0	0	0
	(-) Disposals	0	0	0	0
	Closing Balance as at 31-3-2023	48,621	10,268	6	58,895
	Depreciation				
	Opening Balance as at 1-4-2022	19,166	10,268	0	29,434
	(+) Depreciation Charge	10,048	0	0	10,048
	(-) Accumulated depreciation written out on disposal	0	0	0	0
	Closing Balance as at 31-3-2023	29,215	10,268	0	39,483
	Net Book Value				
	Net Book Value as at 31-3-2022	29,455	0	6	29,461
	Net Book Value as at 31-3-2023	19,406	0	6	19,412

- (i) The Operations Manager and Water Level Management Operative trucks are being depreciated monthly, at a rate of £497.09 and £453.71 per month. The operatives truck has been sold to Broads IDB, and will be reflected in 2023/24 accounts.
- (ii) The Board has purchased a storage container which is located at the EAs Pevensey Depot. This lockup facility secures all of the Board's equipment used by the Operations Manager. This has been fully depreciated in the accounting period April 2017-March 2018.
- (iii) The Board owns 6 pumping stations, and these have been revalued in the manner set out in the Practitioners Guide 2023. These assets were received from the EA at zero cost, and have been included in the Fixed Assets Register with a nominal one pound (£1) value, as a proxy for the zero cost.

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

Note Notes to the Accounts

28(i) Bank Account

The Board's Bank Account is reconciled as follows:

	2021/22	Movement	2022/23
Opening Balance as at 1-4-2022 b/fwd	75,022	108,765	183,787
(+) Receipts	1,040,544	1,692,554	2,733,098
(-) Payments	-931,779	-1,658,638	-2,590,417
Closing Balance as at 31-3-2023 c/fwd	183,787	142,682	326,469
Balance on Bank Statement as at 31-3-2023	183,787	141,433	325,221
Less: Unpresented Payments	0	0	0
Add: Unpresented Receipts	0	1,248	1,248
Closing Balance as at 31-3-2023 c/fwd	183,787	142,682	326,469

28(ii) Short Term Investments

	Interest Rate	2021/22	Movement	2022/23
32 Day Deposit Account - Lloyds plc	1.10%	1,101,352	-596,727	504,624
National Counties BS	3.76%	0	250,000	250,000
West Brom BS	3.40%	0	250,000	250,000
		1,101,352	-96,727	1,004,624

29 Trade Debtors and Ratepayers Due

	Pevensey	Cuckmere	2022/23
Trade Debtors	10,322	0	10,322
	10,322	0	10,322

Aged Debtor Profile is currently as follows:

Debt period	Pevensey	Cuckmere	No of Debtors
<=30 days	10,322	0	2
>30 days and <=60 days	0	0	0
>60 days and <=90 days	0	0	0
>90 days	0	0	0
	10,322	0	2

Drainage Rates (less Worldpay amounts, in abeyance)

	499	472	971
	499	472	971

Special Levies:

Eastbourne Borough Council	0	0	0
Hastings Borough Council	0	0	0
Rother District Council	0	0	0
Wealden District Council	0	0	0
	0	0	0
	10,820	472	11,292

29(ii) Provision for Doubtful Debts

	Pevensey	Cuckmere	2022/23
Precept Recharge - EA	9,858	142	10,000
	9,858	142	10,000

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

Note Notes to the Accounts

30 Vat Due from HMRC

The Board is Vat Registered and therefore able to reclaim the VAT that it has paid to its suppliers. Drainage Rates, Special Levies and Surface Water Development Contributions are statutory charges and are beyond the scope for VAT purposes, so the Board should therefore be in a repayment position most of the time.

31 Trade Creditors

The Trade Creditors at the end of the reporting period are as follows:

	2021/22	Movement	2022/23
WMA	24,444	-11,489	12,954
Broads IDB	164	-164	0
Ward Ecology Ltd	0	665	665
Vodafone	111	-22	90
Lloyds Plc	7	0	7
British Gas Business	-62	62	0
Southern Farmers	2,264	-1,838	426
Skyguard Ltd T/A Peoplesafe	0	490	490
South Testing Laboratories Ltd	0	4,344	4,344
Allstar Business Solutions	556	-361	195
	27,482	-8,313	19,170

32 Accruals

	2021/22	Movement	2022/23
Audit Fees	2,400	815	3,215
Biodiversity Costs	11,000	0	11,000
EA Precept Charge for 2018/19	70,000	0	70,000
NE Telemetry Survey	10,559	-10,559	0
Rechargeable Works	33,652	-18,652	15,000
AMH Walker Ltd	0	7,520	7,520
Ostridge Contractors Ltd	0	17,505	17,505
British Gas	1,460	9,272	10,733
Sage Services and Support	1,312	-1,312	0
Postage	550	-50	500
Thorne Civil Engineers	0	67,870	67,870
Insurance	0	5,500	5,500
Jacobs UK Ltd	0	1,304	1,304
	130,934	79,213	210,146

33 Grant Reserve

	Pevensey	Cuckmere	2022/23
Opening Balance, as at 1-4-2022 b/fwd	212,809	0	212,809
(+) Grants Received	0	0	0
(-) Grants Applied to Income & Expenditure Account (SCH01)	-212,809	0	-212,809
(+) Grants Received WEG Grant 2	41,967	0	41,967
(-) Grants Applied to Income & Expenditure Account (WEG Grant 2)	-41,967	0	-41,967
Closing Balance, as at 31-3-2023 c/fwd	0	0	0

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

Note Notes to the Accounts

34 General Reserve

	Pevensey	Cuckmere	2022/23
Opening Balance, as at 1-4-2022 b/fwd	183,383	76,903	260,286
(+) Net Surplus/(Deficit) for the Period	87,911	239	88,149
* (-) Transferred to Earmarked Development Reserve	-97,854	-5,421	-103,275
(-) Transferred (to)/from Cuckmere Targeted Improvement Reserve	0	595	595
Closing Balance, as at 31-3-2023 c/fwd	173,440	72,317	245,756
* Surface Water Development Contributions Invoiced during the year	302,028	10,916	312,945
(-) Collection Costs:			
Gross cost of employing Sustainable Development Officer	147,232	5,322	152,554
East Sussex County Council (ESCC) Hosting Costs	4,826	174	5,000
Hydromodelling	52,117	0	52,117
	204,174	5,496	209,670
* (=) Transferred to Earmarked Development Reserve	97,854	5,421	103,275

35 Development Reserve

	Pevensey	Cuckmere	2022/23
Opening Balance, as at 1-4-2022 b/fwd	690,452	117,629	808,081
* Transferred from General Reserve, as detailed in Note 34 above	97,854	5,421	103,275
Hydromodelling Adjustment 2021/22	-8,085	8,085	0
Closing Balance, as at 31-3-2023 c/fwd	780,221	131,135	911,356

36 Cuckmere Targeted Improvements Reserve

	Pevensey	Cuckmere	2022/23
Opening Balance, as at 1-4-2022 b/fwd	0	25,194	25,194
Transferred from General Reserve, as detailed in Note 34 above	0	-595	-595
Closing Balance, as at 31-3-2023 c/fwd	0	24,599	24,599

The approach to future spend for the Cuckmere Desilting should be reviewed by the Board. The reserves held will be depleted before works can begin in the area, due to further requests for licences and investigative works, prior to approval being given. This means £60,000 in costs will have been incurred before we are able to complete the estimated £20,000 of works within this area. These costs do not include any of the management time the Area Manager has spent working on this.

37 Revaluation Reserve

	2021/22	Movement	2022/23
Star Inn Pumping Station	1	0	1
Barnhorn Pumping Station	1	0	1
Drockmill Pumping Station	1	0	1
Horsebridge Pumping Station	1	0	1
Rickney Pumping Station	1	0	1
Manxey Pumping Station	1	0	1
	6	0	6

Related Party Transactions

- 38** The Board uses Rating Software for the collection of Drainage Rates known as DRS. This software is owned by South Holland IDB and was developed by Mr P J Camamile, the Chief Executive. The software is supported by Byzantine Ltd at an annual cost to the Board of £970. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.



**Pevensey and
Cuckmere**
Water Level Management Board

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Our ID	Maintenance Works	Actual 2021/22 £	Actual 2022/23 £	Annual Estimate £	Variance £
Pevensey					
CMT213P	Whelpey (Private Pump)	0	8,250	6,249	-2,001
CMT214P	Horse Eye and Down - Rickney	0	101,651	19,419	-82,232
CMT215P	Glynleigh - Drockmill	0	17,769	17,393	-375
CMT216P	Manxey	0	12,805	10,836	-1,969
CMT217G	Pevensey	0	12,197	16,397	4,200
CMT218P	Waterlot - Horsebridge	0	41,308	14,553	-26,756
CMT219P	Star Inn	0	8,615	16,074	7,459
CMT220P	Barnhorn	0	0	2,814	2,814
CMT221G	Combe Haven	0	0	953	953
CMT222G	Willingdon and Langney	0	7,756	6,794	-962
		0	210,351	111,482	-98,869
Cuckmere					
CMT212G	Cuckmere Haven	0	10,780	7,688	-3,091
	DRAINS MAINTENANCE	0	221,130	119,170	-101,960
PMP214P001	Rickney Pumping Station	0	35,824	27,895	-7,930
PMP215P001	Drockmill Pumping Station	0	5,813	6,671	858
PMP216P001	Manxey Pumping Station	0	10,945	11,989	1,043
PMP218P001	Horsebridge Pumping Station	0	17,115	15,831	-1,284
PMP219P001	Star Inn Pumping Station	0	12,852	8,234	-4,617
PMP220P001	Barnhorn Pumping Station	0	9,819	8,580	-1,239
		0	92,368	79,199	-13,169
	PUMPING STATIONS	0	92,368	79,199	-13,169
	RISK AND EMERGENCY CALL OUT		0	2,643	2,643
	DIRECT WORKS	0	313,498	201,012	-112,486
	OPERATIONS STAFF COSTS (INCL DEPN)	0	88,458	117,475	29,017
	BIODIVERSITY ACTION PLAN COSTS	0	1,395	4,000	2,605
	WATER LEVEL CONTROL MAINTENANCE	0	0	5,000	5,000
	TELEMETRY	0	0	5,000	5,000
	PLANT	0	0	2,000	2,000
	HEALTH AND SAFETY	0	1,202	0	-1,202
	SMALL TOOLS/CONS/PPE	0	5,396	1,600	-3,796
	MAINTENANCE WORK	£0	£409,949	£336,087	-£73,862

RICHARD DANN
OPERATIONS MANAGER

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
1	Balances brought forward		
	Grant Reserve	97,043	212,809
	General Reserve	130,418	260,286
	Development Reserve	773,025	808,081
	Cuckmere Targeted Improvements Works Reserve	8,310	25,194
	Revaluation Reserve	6	6
	As per Statement of Accounts	1,008,801	1,306,376
	(-) Fixed Assets, Long Term Liabilities and Loans		
	Net Book Value of Tangible Fixed Assets	14,654	29,461
		14,654	29,461
	(=) Adjusted Balances brought forward	994,148	1,276,915
2	(+) Rates and Special Levies		
	Drainage Rates	42,754	43,484
	Special Levies	317,951	333,009
	As per Statement of Accounts	360,705	376,493
3	(+) All Other Income		
	Profit/(Loss) on Disposal of Fixed Assets	11,601	0
	Surface Water Development Contributions	205,931	312,945
	Highland Water Contributions from the Environment Agency	91,500	86,330
	Bank and Investment Interest	324	5,507
	Grants Applied	179,403	254,776
	Other Income	29,000	10,268
	Consent Fees	2,450	1,650
	As per Statement of Accounts	520,209	671,475
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	19,400	0
	Less: Accumulated depreciation written out	-19,400	0
		0	0
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-179,403	-254,776
	(+) Grants Received	295,169	41,967
		115,766	-212,809
	(=) Adjusted Other Income	635,975	458,666

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
4	(-) Staff Costs		
	Operations Delivery Staff Costs	87,188	67,290
	WMA Technical Support Staff Costs	0	0
	Other Technical Support Staff Costs	89,292	139,438
	WMA Administration Staff Costs	0	0
		176,481	206,728
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	0	0
6	(-) All Other Expenditure		
	New and Improvement Works (Hydromodelling)	59,670	52,117
	New and Improvement Works (Water Levels Mgmt Project)	134,234	212,809
	Cuckmere Deshingle and Desilting Works	1,558	20,595
	Environment Agency Precept	30,000	10,000
	Maintenance Works	147,578	314,893
	WMA Technical Support Costs	24,298	13,571
	WMA Admin Costs	22,626	31,933
	Other Operational Staff Costs	10,028	17,717
	Other Technical Support Costs	21,913	18,116
	Cost of Rechargeable Works	0	-18,384
	Grant Work	45,169	41,967
	Drainage Rate Write Off	1,854	1,771
	Provision for Doubtful Debts	0	10,000
	Audit Fees	2,000	3,004
	Depreciation	9,053	10,048
	General Insurances	5,000	5,500
	Accommodation and Meeting Room Hire	891	1,326
	Postages and Stationery	550	500
	Advertising and Public Notices	0	0
	ADA Subscriptions and Other Expenses	6,204	5,609
	As per Statement of Accounts	522,625	753,091
	(-) Depreciation Charged (Non Cash)		
	Vehicles and Trailers	9,053	10,048
	Lockup and Equipment	0	0
	Pumping Stations	0	0
		9,053	10,048

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
(+) Capitalised Additions			
Vehicles and Trailers		23,860	0
Lockup and Equipment		0	0
Pumping Stations		0	0
		23,860	0
(=) Adjusted Other Expenditure		537,432	743,042
7 (=) Balances carried forward			
Grant Reserve		212,809	0
General Reserve		260,286	245,757
Development Reserve		808,081	911,356
Cuckmere Targeted Improvements Works Reserve		25,194	24,599
Revaluation Reserve		6	6
As per Statement of Accounts		1,306,376	1,181,717
(-) Fixed Assets, Long Term Liabilities and Loans			
Net Book Value of Tangible Fixed Assets		29,461	19,412
		29,461	19,412
(=) Adjusted Balances carried forward		1,276,915	1,162,304
8 Total Cash and Short Term Investments			
Bank Account		183,787	326,469
Short-Term Investments		1,101,352	1,004,624
As per Statement of Accounts		1,285,139	1,331,093
9 Total Fixed Assets and Long Term Assets			
Vehicles and Trailers (valued at Purchase Cost)		48,621	48,621
Lockup and Equipment (valued at Purchase Cost)		10,268	10,268
Pumping Stations (Revalued)		6	6
As per Statement of Accounts		58,895	58,895
10 Total Borrowings			
Loans Due (<= 1 Year)		0	0
Loans Due (> 1 Year)		0	0
As per Statement of Accounts		0	0

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ending: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2023	ACTUAL	ACTUAL
	2021/22	2022/23
	£	£

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2021/22	2022/23
	£	£

7	Balances carried forward (adjusted)	1,276,915	1,162,304
----------	--	------------------	------------------

(-) Deduct: Debtors and Prepayments

Trade Debtors and Ratepayers Due	53,030	11,292
Vat Due from HMRC	61,378	42,837
Work in Progress	41,967	33,381
	156,374	87,511

(+) Add: Creditors and Payments Received in Advance

Trade Creditors	27,482	19,170
Accruals	130,934	210,146
Provision for Doubtful Debts	0	10,000
Payments Received in Advance	6,182	16,984
	164,598	256,300

(=) Box 8	1,285,139	1,331,093
------------------	------------------	------------------

8 (=) Total Cash and Short Term Investments

Bank Account	183,787	326,469
Short-Term Investments	1,101,352	1,004,624
	1,285,139	1,331,093

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

20 JUNE 2023

Annual Governance and Accountability Return 2022/23 Form 3

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

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

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

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

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

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

Publication Requirements

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

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

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

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

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

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

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

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

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

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

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

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

Annual Internal Audit Report 2022/23

PEVENSEY AND CUCKMERE WLMB

<https://www.wlma.org.uk/pevensey-cuckmere/home/>

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

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

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

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

Date(s) internal audit undertaken

03/04/2023

04/04/2023

05/04/2023

Name of person who carried out the internal audit

CHRISTOPHER R. HARRIS

Signature of person who carried out the internal audit



Date

09/05/2023

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

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

Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

PEVENSEY AND CUCKMERE WLMB

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

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
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.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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:

20/06/2023

and recorded as minute reference:

40/23/01

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

Chairman

M. A. Gower

Clerk

S. J. H. H. H.

ENTER P <https://www.wlma.org.uk/pevensey-cuckmere/home/>

Section 2 – Accounting Statements 2022/23 for

PEVENSEY AND CUCKMERE WLMB

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	994,148	1,276,915	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	360,705	376,493	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	635,975	458,666	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	176,481	206,728	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	537,432	743,042	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	1,276,915	1,162,304	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	1,285,139	1,331,093	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	58,895	58,895	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).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)				The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2023 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. L. R. C. M. REQUIRED

Date

12/06/2023

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

20/06/2023

as recorded in minute reference:

M. 40123102 ENCE

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

W. S. A. Garner

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

In respect of

ENTER NAME OF AUTHORITY

1 Respective responsibilities of the auditor and the authority

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

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

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

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

2 External auditor’s limited assurance opinion 2022/23

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

3 External auditor certificate 2022/23

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY



Internal Audit

FINAL





Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2022/23

April 2023

Executive Summary

OVERALL ASSESSMENT		KEY STRATEGIC FINDINGS									
<div><div><div>Adequate & effective governance, risk and control processes</div><div>SUBSTANTIAL ASSURANCE</div></div><div><div>SUBSTANTIAL ASSURANCE</div><div>REASONABLE ASSURANCE</div><div>LIMITED ASSURANCE</div><div>NO ASSURANCE</div></div></div>		<div><div><div></div><div>The Water Management Alliance has good accounting practices and is a well-run organisation for its six South Lincolnshire and East Anglia member Boards and the Pevensey and Cuckmere Water Level Management Board.</div></div><div><div></div><div>The Water Management Alliance use the Sage 200 suite of software to manage their accounts which supports accurate accounting and good record keeping.</div></div></div>									
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE		GOOD PRACTICE IDENTIFIED									
<div>The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.</div>		<div><div><div></div><div>The Water Management Alliance has good corporate governance as evidenced by the comprehensive minutes of Board and Committee meetings that demonstrate good challenge and an understanding of the issues at hand.</div></div><div><div></div><div>The Water Management Alliance has a very informative website which is easy to navigate, well populated with useful and key information.</div></div></div>									
SCOPE		ACTION POINTS									
<div>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</div>		<table><tr><th>Urgent</th><th>Important</th><th>Routine</th><th>Operational</th></tr><tr><td>0</td><td>0</td><td>1</td><td>1</td></tr></table>		Urgent	Important	Routine	Operational	0	0	1	1
Urgent	Important	Routine	Operational								
0	0	1	1								

Assurance - Key Findings and Management Action Plan (MAP)

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

PRIORITY GRADINGS

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

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

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

Operational - Effectiveness Matter (OEM) Action Plan

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

ADVISORY NOTE

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

Findings



Directed Risk:

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

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

Other Findings



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



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

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

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

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

Other Findings



The following Policies and procedures were reviewed:

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

These policies were all in order and up to date.



The following Board agendas and minutes were reviewed:

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

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



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



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



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

















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



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

Other Findings

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



Delivery Risk:

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

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

Other Findings

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

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

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

Disclaimer

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

Effectiveness of arrangements

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

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

Assurance Assessment

4. The definitions of the assurance assessments are:

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

Acknowledgement

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

Release of Report

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

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

AUDIT PLANNING MEMORANDUM

Appendix B

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

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

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

SELF ASSESSMENT RESPONSE

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



Annual Report for the year ended

31 March 2023

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

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

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

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

Please round all cash figures down to nearest whole £.

PEVENSEY AND CUCKMERE WATER LEVEL MANAGEMENT

Board

Section A – Financial information

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

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

Special levies information for financial year 2023-24 (forecast)	
Name of local authority	2023-24 forecast £
1. EASTBOURNE BOROUGH COUNCIL	264,661
2. HASTINGS DISTRICT COUNCIL	13,396
3. ROTHER DISTRICT COUNCIL	4,910
4. WEALDEN DISTRICT COUNCIL	69,457
5.	
6.	
7.	
8.	
Total	352,424

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2023

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

	Notes	Year ending 31 March 2023 £
INCOME		
1. Drainage Rates		43,484
2. Special Levies		333,009
3. Higher Land Water Contributions from the Environment Agency		86,330
4. Contributions received from developers/other beneficiaries		314,595
5. Government Grants (includes capital grants from EA and levy contributions)		254,776
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		268
9. Interest and Investment Income		5,507
10. Rents and Acknowledgements		0
11. Other Income		10,000
Total income		1,047,969
EXPENDITURE		
12. New Works and Improvement Works		327,487
13. Total precept to the Environment Agency		10,000
14. Watercourse maintenance		32,103
15. Pumping Stations, Sluices and Water level control structures		0
16. Administration		49,643
17. PSCAs		0
18. Rechargeable Works		(18,384)
19. Finance Charges		0
20. SSSIs		547,575
21. IDB Biodiversity and conservation (other than item 20 expenditure)		1,395
22. Other Expenditure		10,000
Total expenditure		959,819

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		88,150
24. Developers Funds income not applied in year		911,356
25. Grant income not applied in year		0

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/PCWLMB_Policy_Statement.pdf Yes ☒ No ☐

Biodiversity

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

If "yes" is the Biodiversity Action Plan available on your website [Biodiversity Action Plan \(wlma.org.uk\)](https://www.wlma.org.uk/uploads/Biodiversity_Action_Plan.pdf) Yes ☒ No ☐

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

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

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

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:

<p>Pevensey Levels</p>

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

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

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

0

Access to environmental expertise

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

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

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

Asset Management

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

ADIS
Paper Records
Other Electronic System

<input type="checkbox"/>
<input type="checkbox"/>
<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?

103km

How many pumping stations does the Board operate?

6

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

4.0 cumecs

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?	17
Seats available to appointed members under the Land Drainage Act 1991.	9
Number of elected members on the board at year end.	8
Number of appointed members on the board at year end.	9
Mean average number of elected members in attendance at each board meeting over the last financial year.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	6

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

Complaints procedure

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

Number of complaints received in the financial year?	0
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 type="checkbox"/>
Notices	<input type="checkbox"/>

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

0.02%

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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

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

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

Section C – Declaration

PEVENSEY AND CUCKMERE WATER LEVEL MANAGEMENT

Board

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

Signature

Phil Camamile

Date

31/10/2023

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK



BOARD MEMBERSHIP AS AT 31 MARCH 2023			
NAME	MEETINGS	ATTENDED	ATTENDANCE %
ELECTED MEMBERS			
Richard Brown	3	3	100%
Bill Gower *	3	3	100%
Gill Hesselgrave	3	3	100%
Martin Hole	3	1	33%
Robert Miles	3	3	100%
David Robinson	3	1	33%
Chris Wadman **	3	2	67%
Monty Worssam	3	0	0%
Elected Member Total	24	16	67%
APPOINTED MEMBERS			
Eastbourne B C			
Penny Di Cara (wef October 2020)	3	3	100%
Jonathan Dow (wef November 2020)	3	0	0%
Amanda Morris (wef Aug 2021)	3	0	0%
Jim Murray (wef June 2020)	3	3	100%
Robert Smart	3	3	100%
Rebecca Whippy (wef May 2022)	3	1	33%
Hastings B C/ Rother D C			
Richard Thomas (wef June 2020)	3	2	67%
Wealden D C			
Michael Lunn	3	2	67%
David White	3	3	100%
Appointed Member Total	27	17	63%

* Chairman ** Vice-Chairman

Elected Average Attendance (excluding vacancies) **67%**

Appointed Average Attendance (excluding vacancies) **63%**



Gifts and Hospitality Register for 2022/23

[illegible]