



Pevensey and Cuckmere

Water Level Management Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2024**

Pierpoint House
28 Horsleys Fields
Kings Lynn
Norfolk
PE30 5DD

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ending: 31 March 2024

NOTE	INCOME AND EXPENDITURE ACCOUNT	£	£	£	£	£	£	£	£	£	£	£	
		PEVENSEY				CUCKMERE				TOTAL			
		ACTUAL 2022/23	BUDGET 2023/24	ACTUAL 2023/24	VARIANCE 2023/24	ACTUAL 2022/23	BUDGET 2023/24	ACTUAL 2023/24	VARIANCE 2023/24	ACTUAL 2022/23	BUDGET 2023/24	ACTUAL 2023/24	VARIANCE 2023/24
INCOME													
1	Drainage Rates	14,512	15,403	15,403	0	28,972	25,501	25,501	0	43,484	40,904	40,904	0
2	Special Levies:												
	Eastbourne Borough Council	249,351	264,661	264,661	0	0	0	0	0	249,351	264,661	264,661	0
	Hastings Borough Council	12,621	13,396	13,396	0	0	0	0	0	12,621	13,396	13,396	0
	Rother District Council	4,626	4,910	4,910	0	0	0	0	0	4,626	4,910	4,910	0
	Wealden District Council	49,609	52,655	52,655	0	16,802	16,802	16,802	0	66,411	69,457	69,457	0
		316,207	335,622	335,622	0	16,802	16,802	16,802	0	333,009	352,424	352,424	0
	Other Income:												
3	Surface Water Development Contributions	302,028	130,000	282,497	152,497	10,916	0	0	0	312,945	130,000	282,497	152,497
4	Highland Water Contributions from the Environment Agency	84,809	84,809	84,809	0	1,521	1,521	1,521	0	86,330	86,330	86,330	0
5	Grants Applied	254,776	0	90,221	90,221	0	0	0	0	254,776	0	90,221	90,221
6	Consent Fees	1,150	1,000	1,050	50	500	600	400	-200	1,650	1,600	1,450	-150
7	Bank and Investment Interest	4,406	13,270	27,688	14,418	1,101	1,475	6,622	5,147	5,507	14,745	34,310	19,565
8	Other Income	9,858	0	2	2	142	0	1,797	1,797	10,000	0	1,799	1,799
9	Income from Rechargeable Works	268	0	11,166	11,166	0	0	0	0	268	0	11,166	11,166
		657,294	229,079	497,433	268,353	14,181	3,596	10,340	6,744	671,475	232,675	507,772	275,097
		988,013	580,104	848,458	268,353	59,955	45,899	52,643	6,744	1,047,968	626,003	901,100	275,097
(-) EXPENDITURE													
Directly Allocated Expenditure													
5	Grant Work (WEG) + (Waller Windpump)	41,967	0	0	0	0	0	0	0	41,967	0	0	0
9	Cost of Rechargeable Works	-18,384	0	10,016	-10,016	0	0	0	0	-18,384	0	10,016	-10,016
10i	Surveying and Modelling Programme Costs	52,117	150,000	0	150,000	0	0	0	0	52,117	150,000	0	150,000
10ii	New and Improvement Works (Water Level Mgmt Project)	212,809	0	90,221	-90,221	0	0	0	0	212,809	0	90,221	-90,221
11	Cuckmere Deshingle and targeted De-silting Ops	0	0	0	0	20,595	20,000	50,128	-30,128	20,595	20,000	50,128	-30,128
12	Contributions to the Environment Agency	9,858	9,858	9,858	0	142	142	142	0	10,000	10,000	10,000	0
13	Maintenance Works	299,148	235,045	272,668	-37,623	15,745	8,783	14,351	-5,568	314,893	243,828	287,019	-43,191
		597,514	394,903	382,762	12,141	36,482	28,925	64,622	-35,696	633,996	423,828	447,384	-23,556
Apportioned Expenditure													
14	Operations Delivery Staff Costs	76,507	94,470	68,541	25,929	8,500	10,497	7,616	2,881	85,007	104,967	76,157	28,810
15	WMA Technical Support Staff Costs	12,214	12,600	15,156	-2,556	1,357	1,400	1,684	-284	13,571	14,000	16,840	-2,840
16	Other Technical Support Staff Costs	152,058	175,155	171,585	3,570	5,496	0	0	0	157,554	175,155	171,585	3,570
17	WMA Administration Staff Costs	28,739	25,200	30,281	-5,081	3,194	2,800	3,364	-564	31,933	28,000	33,645	-5,645
18	Provision for Doubtful Debts	9,858	0	0	0	142	0	0	0	10,000	0	0	0
19	Drainage Rates Increases/Decreases/Write Offs	27	50	5	45	1,744	50	0	50	1,771	100	5	95
20	Audit Fees	2,501	1,665	2,260	-595	503	335	251	84	3,004	2,000	2,512	-512
21	Depreciation	9,044	17,631	8,521	9,110	1,005	1,959	947	1,012	10,048	19,590	9,468	10,122
22	General Insurances	4,950	4,950	4,950	0	550	550	550	0	5,500	5,500	5,500	0
23	Accommodation and Meeting Room Hire	1,194	1,575	1,497	78	133	175	166	9	1,326	1,750	1,664	86
24	Postages and Stationery	450	650	719	-69	50	95	80	15	500	745	799	-54
25	Advertising and Public Notices	0	0	0	0	0	0	0	0	0	0	0	0
26	ADA Subscriptions and Other Expenses	5,048	4,950	13,954	-9,004	561	550	1,550	-1,000	5,609	5,500	15,504	-10,004
		302,588	338,896	317,470	21,427	23,234	18,411	16,209	2,202	325,823	357,307	333,678	23,629
		900,102	733,798	700,232	33,567	59,716	47,336	80,830	-33,494	959,818	781,135	781,062	73
Profit/(Loss) on Disposal of Fixed Assets													
		0	0	14,408	14,408	0	0	1,601	1,601	0	0	16,009	16,009
(=) Net Surplus/(Deficit) for the Period													
		£87,911	-£153,695	£162,634	£316,329	£239	-£1,438	-£26,587	-£25,149	£88,150	-£155,132	£136,048	£291,180

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ending: 31 March 2024

NOTE BALANCE SHEET, AS AT 31-3-2024		£ 01/04/2023	£ MOVEMENT	£ 31/03/2024
27	Fixed Assets:			
(i)	Vehicles and Trailers	19,406	-3,950	15,456
(ii)	Lockup and Equipment	0	0	0
(iii)	Pumping Stations	6	0	6
		19,412	-3,950	15,462
	Current Assets:			
28(i)	Bank Account	326,469	-251,293	75,175
28(ii)	Short-Term Investments	1,004,624	213,989	1,218,613
29	Trade Debtors	10,322	66,347	76,669
	Rates and Special Levies Due	971	-703	268
	Grant Due	0	90,221	90,221
30	Vat Due from HMRC	42,837	2,711	45,549
5	Work In Progress	33,381	-33,381	0
		1,418,604	87,891	1,506,495
	Current Liabilities:			
31	Trade Creditors	19,170	33,036	52,205
32	Accruals	210,146	-66,604	143,542
29(ii)	Provision for Doubtful Debts	10,000	-10,000	0
	Payments Received in Advance	16,984	-8,539	8,445
		256,300	-52,107	204,192
	Net Current Assets	1,162,305	139,998	1,302,303
	Net Assets	£1,181,717	£136,048	£1,317,764
	Financed by:			
33	Grant Reserve	0	0	0
34	General Reserves	245,757	49,734	295,491
35	Development Reserve	911,356	110,912	1,022,267
36	Cuckmere Targeted Improvements Works Reserve	24,599	-24,599	0
37	Revaluation Reserve	6	0	6
		£1,181,717	£136,048	£1,317,764

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

From: 01 April 2023
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Note Notes to the Accounts

Income

- 1 Drainage Rate Demands for 2023/24 were issued by the Board on 1 April 2023. The Board has received approx 99% of the drainage rates levied.
- 2 Special Levies for 2023/24 were issued by the Board on 1 April 2023.
- 3 Surface Water Development Contributions invoiced during the year:

	Pevensey	Cuckmere	Status	Case Reference
YE0001	7,200		Paid 13.06.23	21_04864_C
CO0001	5,370		Paid 09.06.23	23_0032_C
OR0001	39,581		Paid 23.06.23	22_0004_C
BD0001	6,729		Paid 20.10.23	23_0031_C
AR0003	2,725		Paid 04.10.23	23_0042_C
SU0001	19,500		Paid 21.11.23	23_0053_C
WH0001	10,871		Paid 01.12.23	23_0060_C
BD0001	113,851		Paid 21.03.24	23_0065_C
TA0001	76,669		Paid 12.04.24	23_0054_C
	282,497	0		

- 4 The Board has issued its highland water contributions claim from the EA in August for the year 2023/24. 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. This has been paid in full.
- 5 An FCERM 4 has been submitted and approved for additional funding on the Water Level Management Improvements Study.
- 6 These are consent fees issued by the Board 2023/24, 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 2023. (Pevensey 80.7% = £953,661 and Cuckmere 19.3% = £228,050).
- 8 Other Income is a small sundry receipt for a wayleave from the National Grid, £75.00 Court Summons for Cuckmere and the Friends of the Cuckmere contribution of £1,721.70.
- 9 These are rechargeable works completed for a single landowner and South Downs National Park Authority.

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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 has been funded from the Development Reserve, and is now complete. The movements are detailed and will approved by the Board at Year End. The budget set of £150,000 is for Phase 2, which has been approved by the Board and will begin in 2024/25.
- 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 £943,096. We have received £350,000, and the remaining amount is due to be paid in May 2024.
- 11 These are the costs of the Cuckmere Desilting and DeShingling issues within the Sub-District. The cost of the Cuckmere Desilting works to date, excluding Officer time, is £83,971.76. An overspend of £3,971.76 against the amount rated and collected over the last 4 financial years.
- 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.

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 one 4 x 4 vehicle, and Honda Foreman. These vehicles are owned by the Board.
- 15 These costs relate to the time the Environmental Manager and WMA's Area 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 are no provisions for doubtful debts in 2023/24 to date.
- 19 There have been a small amount of write offs in 2023/24 to date.

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Note Notes to the Accounts

- 20 Audit fees for both the internal and external fees for 2023/24 have been accrued.
- 21 The Operations Manager's 4 x 4 vehicle will be depreciated by £5,965, and the Honda Freedom by £3,503 in 2023/24. 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, to the WMA for the use of the DRS Online software and Legal Fees relating to the Consortium Agreement.

Balance Sheet

27	Fixed Assets	Vehicles and Trailers	Lockup and Equipment	Pumping Stations	Total
	Cost				
	Opening Balance as at 1-4-2023	48,621	10,268	6	58,895
	(+) Additions	10,508	0	0	10,508
	(+) Revaluations	0	0	0	0
	(-) Disposals	-21,778	0	0	-21,778
	Closing Balance as at 31-3-2024	37,351	10,268	6	47,625
	Depreciation				
	Opening Balance as at 1-4-2023	29,215	10,268	0	39,483
	(+) Depreciation Charge	9,468	0	0	9,468
	(-) Accumulated depreciation written out on disposal	-16,787	0	0	-16,787
	Closing Balance as at 31-3-2024	21,895	10,268	0	32,163
	Net Book Value				
	Net Book Value as at 31-3-2023	19,406	0	6	19,412
	Net Book Value as at 31-3-2024	15,456	0	6	15,462

- (i) The Operations Manager's truck is being depreciated monthly, at a rate of £497.09 and the Honda Foreman at £281.89.
- (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.

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Note Notes to the Accounts

28(i) Bank Account

The Board's Bank Account is reconciled as follows:

	2022/23	Movement	2023/24
Opening Balance as at 1-4-2023 b/fwd	183,787	142,682	326,469
(+) Receipts	2,733,098	-1,846,148	886,950
(-) Payments	-2,590,417	1,452,173	-1,138,244
Closing Balance as at 31-3-2024 c/fwd	326,469	-251,293	75,175
Balance on Bank Statement as at 31-3-2024	325,221	-250,058	75,162
Less: Unpresented Payments	0	0	0
Add: Unpresented Receipts	1,248	-1,235	13
Closing Balance as at 31-3-2024 c/fwd	326,469	-251,293	75,175

28(ii) Short Term Investments

	2022/23	Movement	2023/24
32 Day Deposit and Holding Account - Lloyds plc	504,624	213,989	718,613
National Counties BS	250,000	0	250,000
West Brom BS	250,000	0	250,000
	1,004,624	213,989	1,218,613

29 Trade Debtors and Ratepayers Due

	Pevensey	Cuckmere	2023/24
Trade Debtors	76,669	0	76,669
	76,669	0	76,669

Aged Debtor Profile is currently as follows:

Debt period	Pevensey	Cuckmere	No of Debtors
<=30 days	0	0	0
>30 days and <=60 days (Paid 12.04.24)	76,669	0	1
>60 days and <=90 days	0	0	0
>90 days	0	0	0
	76,669	0	1
Drainage Rates (less Worldpay amounts, in abeyance)	255	12	268
	255	12	268
<u>Special Levies:</u>			
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
	76,924	12	76,937

29(ii) Provision for Doubtful Debts

	Pevensey	Cuckmere	2023/24
	0	0	0
	0	0	0

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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:

	2022/23	Movement	2023/24
WMA	12,954	29,684	42,638
Ward Ecology Ltd	665	-665	0
Vodafone	90	16	105
Lloyds Plc	7	-15	-8
Southern Farmers	426	1,900	2,326
Skyguard Ltd T/A Peoplesafe	490	-370	120
South Testing Laboratories Ltd	4,344	-4,344	0
Allstar Business Solutions	195	46	241
Screwfix (Trade UK)	0	310	310
Hays Specialist Recruitment Ltd	0	6,474	6,474
	19,170	26,253	52,205

32 Accruals

	2022/23	Movement	2023/24
Audit Fees	3,215	1	3,216
Biodiversity Costs	11,000	0	11,000
EA Precept Charge for 2018/19	70,000	0	70,000
Rechargeable Works	15,000	0	15,000
AMH Walker Ltd	7,520	-3,490	4,030
Ostridge Contractors Ltd	17,505	3,060	20,565
British Gas	10,733	723	11,456
Postage	500	-500	0
Thorne Civil Engineers	67,870	-67,870	0
Insurance	5,500	-5,500	0
East Sussex County Council	0	5,000	5,000
Cuckmere Desilt	0	3,275	3,275
Jacobs UK Ltd	1,304	-1,304	0
	210,146	-66,604	143,542

33 Grant Reserve

	Pevensey	Cuckmere	2023/24
Opening Balance, as at 1-4-2023 b/fwd	0	0	0
(+) Grants Received	0	0	0
(+) Grants Due	90,221	0	90,221
(-) Grants Applied to Income & Expenditure Account (SCH01)	-90,221	0	-90,221
Closing Balance, as at 31-3-2024 c/fwd	0	0	0

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Note Notes to the Accounts

Grant Due
SCH01

Pevensey	Cuckmere	2023/24
90,221	0	90,221
90,221	0	90,221

34 General Reserve

Opening Balance, as at 1-4-2023 b/fwd

(+) Net Surplus/(Deficit) for the Period

* (-) Transferred to Earmarked Development Reserve

(-) Transferred (to)/from Cuckmere Targeted Improvement Reserve

Closing Balance, as at 31-3-2024 c/fwd

Pevensey	Cuckmere	2023/24
168,258	77,498	245,757
162,634	-26,587	136,048
-110,912	0	-110,912
0	24,599	24,599
219,981	75,510	295,491

* Surface Water Development Contributions Invoiced during the year

(-) Collection Costs:

Gross cost of employing Sustainable Development Officer

East Sussex County Council (ESCC) Hosting Costs

Hydromodelling

282,497	0	282,497
166,585	0	166,585
5,000	0	5,000
0	0	0
171,585	0	171,585

* (=) Transferred to/(from) Earmarked Development Reserve

110,912	0	110,912
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35 Development Reserve

Opening Balance, as at 1-4-2023 b/fwd

* Transferred (to)/from General Reserve, as detailed in Note 34 above

Closing Balance, as at 31-3-2024 c/fwd

Pevensey	Cuckmere	2023/24
780,221	131,135	911,356
110,912	0	110,912
891,133	131,135	1,022,267

36 Cuckmere Targeted Improvements Reserve

Opening Balance, as at 1-4-2023 b/fwd

Transferred (to)/from General Reserve, as detailed in Note 34 above

Closing Balance, as at 31-3-2024 c/fwd

Pevensey	Cuckmere	2023/24
0	24,599	24,599
0	-24,599	-24,599
0	0	0

These costs do not include any of the management time the Area Manager has spent working on this.

37 Revaluation Reserve

Star Inn Pumping Station

Barnhorn Pumping Station

Drockmill Pumping Station

Horsebridge Pumping Station

Rickney Pumping Station

Manxey Pumping Station

2022/23	Movement	2023/24
1	0	1
1	0	1
1	0	1
1	0	1
1	0	1
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 free of charge. Mr P J Camamile is the Company Secretary of Byzantine Ltd and his wife Mrs P Camamile is a Director. Both are shareholders.

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Our ID	Maintenance Works	Actual 2022/23 £	Actual 2023/24 £	Annual Estimate £	Variance £
Pevensey					
CMT213P	Whelpey (Private Pump)	8,250	20,131	3,144	-16,987
CMT214P	Horse Eye and Down - Rickney	101,651	21,900	20,908	-992
CMT215P	Glynleigh - Drockmill	17,769	9,498	9,396	-102
CMT216P	Manxey	12,805	1,564	8,103	6,539
CMT217G	Pevensey	12,197	40,685	21,435	-19,251
CMT218P	Waterlot - Horsebridge	41,308	2,370	20,784	18,415
CMT219P	Star Inn	8,615	3,558	9,137	5,580
CMT220P	Barnhorn	0	8,585	1,896	-6,688
CMT221G	Combe Haven	0	588	1,379	792
CMT222G	Willingdon and Langney	7,756	16,524	6,034	-10,490
		210,351	125,400	102,217	-23,183
Cuckmere					
CMT212G	Cuckmere Haven	10,780	11,032	4,482	-6,549
	DRAINS MAINTENANCE	221,130	136,432	106,700	-29,733
PMP214P001	Rickney Pumping Station	35,824	60,579	32,580	-27,999
PMP215P001	Drockmill Pumping Station	5,813	10,423	8,580	-1,843
PMP216P001	Manxey Pumping Station	10,945	15,008	12,580	-2,428
PMP218P001	Horsebridge Pumping Station	17,115	24,707	17,330	-7,377
PMP219P001	Star Inn Pumping Station	12,852	23,119	12,580	-10,539
PMP220P001	Barnhorn Pumping Station	9,819	14,849	11,580	-3,270
		92,368	148,685	95,228	-53,457
	PUMPING STATIONS	92,368	148,685	95,228	-53,457
	RISK AND EMERGENCY CALL OUT	0	0	5,200	5,200
	DIRECT WORKS	313,498	285,117	207,128	-77,990
	OPERATIONS STAFF COSTS (INCL DEPN)	88,458	75,183	124,557	49,374
	BIODIVERSITY ACTION PLAN COSTS	1,395	1,901	0	-1,901
	WATER LEVEL CONTROL MAINTENANCE	0	0	5,000	5,000
	TREE WORKS	0	0	24,200	24,200
	HEALTH AND SAFETY	1,202	1,384	1,500	116
	SMALL TOOLS/CONS/PPE	5,396	9,057	6,000	-3,057
	MAINTENANCE WORK	£409,949	£372,643	£368,385	-£4,258

RICHARD DANN
OPERATIONS MANAGER

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ending: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2024		ACTUAL 2022/23 £	ACTUAL 2023/24 £
1	Balances brought 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 brought forward	1,276,915	1,162,304
2	(+) Rates and Special Levies		
	Drainage Rates	43,484	40,904
	Special Levies	333,009	352,424
	As per Statement of Accounts	376,493	393,328
3	(+) All Other Income		
	Profit/(Loss) on Disposal of Fixed Assets	0	16,009
	Surface Water Development Contributions	312,945	282,497
	Highland Water Contributions from the Environment Agency	86,330	86,330
	Bank and Investment Interest	5,507	34,310
	Grants Applied	254,776	90,221
	Grant Due	0	90,221
	Other Income	10,268	12,964
	Consent Fees	1,650	1,450
	As per Statement of Accounts	671,475	614,002
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	0	21,778
	Less: Accumulated depreciation written out	0	-16,787
		0	4,991
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-254,776	-90,221
	(+) Grants Received	41,967	0
		-212,809	-90,221
	(=) Adjusted Other Income	458,666	528,772

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ending: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2024		ACTUAL 2022/23 £	ACTUAL 2023/24 £
4	(-) Staff Costs		
	Operations Delivery Staff Costs	67,290	57,948
	WMA Technical Support Staff Costs	0	0
	Other Technical Support Staff Costs	139,438	144,559
	WMA Administration Staff Costs	0	0
		206,728	202,507
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)	52,117	0
	New and Improvement Works (Water Levels Mgmt Project)	212,809	90,221
	Cuckmere Deshingle and Desilting Works	20,595	50,128
	Environment Agency Precept	10,000	10,000
	Maintenance Works	314,893	287,019
	WMA Technical Support Costs	13,571	16,840
	WMA Admin Costs	31,933	33,645
	Other Operational Staff Costs	17,717	18,208
	Other Technical Support Costs	18,116	27,026
	Cost of Rechargeable Works	-18,384	10,016
	Grant Work	41,967	0
	Drainage Rate Write Off	1,771	5
	Provision for Doubtful Debts	10,000	0
	Audit Fees	3,004	2,512
	Depreciation	10,048	9,468
	General Insurances	5,500	5,500
	Accommodation and Meeting Room Hire	1,326	1,664
	Postages and Stationery	500	799
	Advertising and Public Notices	0	0
	ADA Subscriptions and Other Expenses	5,609	15,504
	As per Statement of Accounts	753,091	578,555
	(-) Depreciation Charged (Non Cash)		
	Vehicles and Trailers	10,048	9,468
	Lockup and Equipment	0	0
	Pumping Stations	0	0
		10,048	9,468

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ending: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2024		ACTUAL 2022/23 £	ACTUAL 2023/24 £
(+) Capitalised Additions			
Vehicles and Trailers		0	10,508
Lockup and Equipment		0	0
Pumping Stations		0	0
		0	10,508
(=) Adjusted Other Expenditure		743,042	579,595
7	(=) Balances carried forward		
Grant Reserve		0	0
General Reserve		245,757	295,491
Development Reserve		911,356	1,022,267
Cuckmere Targeted Improvements Works Reserve		24,599	0
Revaluation Reserve		6	6
As per Statement of Accounts		1,181,717	1,317,764
(-) Fixed Assets, Long Term Liabilities and Loans			
Net Book Value of Tangible Fixed Assets		19,412	15,462
		19,412	15,462
(=) Adjusted Balances carried forward		1,162,304	1,302,303
8	Total Cash and Short Term Investments		
Bank Account		326,469	75,175
Short-Term Investments		1,004,624	1,218,613
As per Statement of Accounts		1,331,093	1,293,789
9	Total Fixed Assets and Long Term Assets		
Vehicles and Trailers (valued at Purchase Cost)		48,621	37,351
Lockup and Equipment (valued at Purchase Cost)		10,268	10,268
Pumping Stations (Revalued)		6	6
As per Statement of Accounts		58,895	47,625
10	Total Borrowings		
Loans Due (<= 1 Year)		0	0
Loans Due (> 1 Year)		0	0
As per Statement of Accounts		0	0



**Pevensey and
Cuckmere**
Water Level Management Board

From: 01 April 2023
To: 31 March 2024

Period To: 12
Year Ending: 31 March 2024

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2024	ACTUAL	ACTUAL
	2022/23	2023/24
	£	£

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
	2022/23	2023/24
	£	£

7	Balances carried forward (adjusted)	1,162,304	1,302,303
----------	--	------------------	------------------

(-) Deduct: Debtors and Prepayments

Trade Debtors and Ratepayers Due	11,292	76,937
Vat Due from HMRC	42,837	45,549
Grants Due	0	90,221
Work in Progress	33,381	0
	87,511	212,706

(+) Add: Creditors and Payments Received in Advance

Trade Creditors	19,170	52,205
Accruals	210,146	143,542
Provision for Doubtful Debts	10,000	0
Payments Received in Advance	16,984	8,445
	256,300	204,192

(=) Box 8	1,331,093	1,293,789
------------------	------------------	------------------

8 (=) Total Cash and Short Term Investments

Bank Account	326,469	75,175
Short-Term Investments	1,004,624	1,218,613
	1,331,093	1,293,789

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

18 JUNE 2024

**NOTICE OF CONCLUSION OF AUDIT
AND
RIGHT TO INSPECT THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN**

Annual Governance and Accountability Return for the year ended 31 March 2024

Sections 20 (2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015 No 234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

Date of Notice: 27 September 2024

Notice

The audit of accounts for the Pevensey and Cuckmere Water Level Management Board for the year ended 31 March 2024 was concluded on 17 September 2024 by PKF Littlejohn LLP.

Rights

The Annual Governance and Accountability Return, Auditor's Certificate/Report and Statement of Accounts have been published and are available below.

To arrange an inspection and/or copy please contact the Chief Executive between the hours of 9.00 am – 4.00 pm, Monday to Friday.

Documents will remain available for public access for a period of not less than 5 years from the date of this notice.

Pierpoint House
28 Horsley's Fields
King's Lynn
Norfolk
PE30 5DD

P J CAMAMILE
CHIEF EXECUTIVE

Tel: 01553 819600

E-mail: phil@wlma.org.uk

Annual Governance and Accountability Return 2023/24 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 2023/24

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 2024**.
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 2024**. 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 2024
 - 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 2023/24

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 2024 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 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 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) 2023/24

- 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 2024.
- 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 Chair, 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 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- 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 2024**.

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 Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 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 2023/24

PEVENSEY AND CUCKMERE WLMB

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

During the financial year ended 31 March 2024, 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 2023/24 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 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2022/23 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 2023-24 AGAR period, were public rights in relation to the 2022-23 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 2022/23 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

For any other risk areas identified by this 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

20/03/2024 22/03/2024 05/04/2024

ENTER DAVID ROBINSON LAUDITOR

Signature of person who carried out the internal audit

David Robinson

REQUIRED

Date

24/04/2024

***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 2023/24

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 2024, 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:

18/06/2024

and recorded as minute reference:

43124101

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

Chair

Clerk

SIGNATURE REQUIRED
W. A. Gower
[Signature]

ENTER YOUR OWN URL HERE <https://www.wlma.org.uk/pevensey-cuckmere/home/>

Section 2 – Accounting Statements 2023/24 for

PEVENSEY AND CUCKMERE WLMB

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,276,915	1,162,304	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	376,493	393,328	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	458,666	528,772	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	206,728	202,507	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	743,042	579,595	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,162,304	1,302,303	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	1,331,093	1,293,789	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	WAG 48,725 Say 47,625	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 exclude any Trust transactions.

I certify that for the year ended 31 March 2024 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. H. R. M.

Date

29/05/2024

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

18/06/2024

as recorded in minute reference:

43/24/102

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

M. A. Gower

Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of **Pevensey and Cuckmere Water Level Management Board – DB0074**

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 2024; 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 2023/24

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:

The AGAR was not accurately completed before submission for review. The AGAR has been amended.

3 External auditor certificate 2023/24

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 2024.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP SIGNATURE REQUIRED

Date

17/09/2024



Internal Audit

REVISED FINAL






Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2023/24

April 2024

Executive Summary

OVERALL ASSESSMENT		KEY STRATEGIC FINDINGS									
<div></div>		<div><div><div>The Water Management Alliance (WMA) has good accounting practices and the governance, risk and control framework is working well.</div></div><div><div>The WMA 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>The WMA demonstrates good challenge and understanding of issues at hand as evidenced by the comprehensive minutes of Board and Committee meetings.</div></div><div><div>The WMA 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	The Financial Regulations for Waveney, Lower Yare and Lothingland IDB were last reviewed in February 2020 and are due to be reviewed every three years. However, the next review date is recorded as October 2024, which is not within the agreed review timescales.	The date of next review for Waveney, Lower Yare and Lothingland IDB Financial Regulations be updated, to fit within the agreed three-year review cycle.	3	WLYL IDB joined the WMA in April 2020. The review cycle advises once every 3 years – as Waveney are holding an election in November 2024, this review cycle is currently out of sync, and will be regularised at the November meeting, with each review happening within the 3-year period.	06/11/2024	Sallyanne Jeffrey Finance and Rating Manager.

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	Consideration be given to increasing the general reserve capacity to 30% in line with other Drainage Boards.	<p><i>All WMA Member Boards have agreed to present a balanced budget within 3 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 3 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 3 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	1	-
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	-	-

Other Findings



The Water Management Alliance (WMA) consists of the following seven Boards: Broads IDB; East Suffolk WMB; King's Lynn IDB; Norfolk Rivers IDB; South Holland IDB; Waveney, Lower Yare and Lothingland IDB; Pevensey and Cuckmere WLMB.



The following Policies and procedures for each Board were reviewed:

- Financial Regulations - recently approved with a three-yearly review cycle (with the exception of Waveney, Lower Yare and Lothingland IDB – recommendation 1 refers) and an agreed date of next review;
- Business Plan (Policy Statement) - All recently approved with an agreed date of next review within five years;
- Consortium Management Committee - Terms of Reference dated March 2024;
- Capital Financing and Reserves Policy - Approved September 2022 with a five-yearly review cycle and adopted by all seven Boards.



A number of agendas and minutes were reviewed for each Board and were found to be very comprehensive and demonstrated good governance. Decisions and actions had been followed through including the approval of rate increases for each Board.


















Accounts and annual financial statements can be found on the Water Management Alliance website.



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

Other Findings

-  The risk register is presented at each Board meeting for all the Boards 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 can be found on the Water Management Alliance 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 website. The exception to this is the Pevensey and Cuckmere Board which became part of the consortium on 1st April 2024 and is expected to be aligned with the other boards for 2025/26.
-  The Water Management Alliance 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 found to be 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 accounts payable system is an integral part of Sage 200 and is working well. A purchase order (PO) 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.
-  The five largest payments of the year were selected across the seven Boards and reviewed in detail. Each Board provided a PO (if applicable), invoice, nominal ledger entry, payment run and bank statement for each payment. These showed good accounting practices with appropriate 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. If still unpaid by 31st October, a court summons is progressed during November for amounts exceeding £20.
-  The accounts receivable system is an integral part of Sage 200 and is working well. The debtor's system was reviewed and at the time of the audit (March 2024) aged debtors reports for the seven Boards were generated using Sage 200. The Financial Regulations state the Finance and Rating Manager shall ensure that all debts are substantially collected within 30 days from the debtor invoice tax point date and that the Chief Executive should be advised of debts that have become three months overdue or whenever a debt becomes doubtful. At the time of the audit review the only debts outstanding over 90 days related to two where consent was revoked and the invoice was subsequently credited in full as no payment was due.
-  All seven boards operate the same write-off procedure as detailed in the Financial Regulations. The Chief Executive has the authority to write off debts up to £750, surplus goods, stolen/damaged goods and obsolete goods. Other Board Members must inform the Chief Executive of any material item they consider should be written off. No sales debtors were written off during 2023/24.
-  The Finance and Rating Manager is responsible for the proper compilation of the payroll(s). Gross pay, net pay and all deductions have been well documented for all employees. Each Board operate an individual payroll (excluding East Suffolk; Pevensey and Cuckmere; Waveney Lower Yare and Lothingland as these Boards have no employees) and the WMA operate a separate payroll for shared staff, such as administration staff.
-  The payroll for the month of December 2023 was examined and found to be in order including NI and tax deductions. The WMA have confirmed employee contracts are in place.
-  A review of tax and NI invoices confirm the PAYE and NI payments have been made as required for December 2023. Each payment has been approved and signed off.
-  A review of the pension invoices for each Board shows employee and employer pension contributions have been made to the respective pension providers, as required for December 2023. Each payment has been approved and signed off.
-  The asset registers for the Boards were reviewed and found to be in order, up to date and included details of the original purchase, revaluation, depreciation and net book value.
-  Accounting Statements have been undertaken and reconciled to the cash book for each Board with no unreconciled items.
-  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.	Partially in place	-	-

Other Findings

- Management accounts, including budget data, are reported regularly to each Board. The Board papers for the seven Boards for each meeting undertaken during 2023 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 and is to be reviewed every five years. General Reserves should be no less than 20% of net expenditure with a £200,000 minimum and to be reviewed annually.
- The Boards maintain an indicative five-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 in advance of any increases being made. The forecast is presented to each Board at the January/February Board Meeting.
- The Boards are operating within their approved budgets for the 2023/24 financial year. It is noted that Waveney, Lower Yare and Lothingland IDB agreed a budget of £0 for capital works but have an expenditure to date of £2.9M, however, as capital works are entirely funded through the Environment Agency, this does not result in an overspend for the board.
- The Financial Regulations state the Finance and Rating Manager is responsible for ensuring that all monies received are properly recorded. All cheques and cash are banked daily. The Boards' cash books, bank statements, trial balances and income and expenditure reports were reviewed and found to be in order.
- The bank reconciliations for the period January 2024 were reviewed and all Boards' bank accounts were reconciled to the cash book.
- 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.
- A Sustainability Policy is adopted by all seven Boards and was last reviewed December 2020 with a five-year review cycle.

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:	7 th September 2023	7 th September 2023
Draft Report:	11 th April 2024	15 th April 2024
Final Report:	17 th April 2024	17 th April 2024
Revised Final Report:	17 th April 2024	

AUDIT PLANNING MEMORANDUM

Appendix B

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

Outline scope (per Annual Plan):			
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:	26/02/2024	Exit Meeting Date:	N/A	Exit Meeting to be held with:	
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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?	
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	
Have there been any significant changes to the process?	
Are there any particular matters/periods of time you would like the review to consider?	



Annual Report for the year ended

31 March 2024

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 28 February 2025 a copy must be provided to:

- Flood and Coastal Erosion Risk Management Division, Department for Environment, Food and Rural Affairs via flood.reports@defra.gov.uk
- Asset Management and Engineering, Environment Agency via idbfund@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, and please answer **ALL QUESTIONS**.

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 2024-25

Special levies information for financial year 2024-25	
Name of local authority	£
1. EASTBOURNE BOROUGH COUNCIL	280,258
2. HASTINGS BOROUGH COUNCIL	14,186
3. ROTHER DISTRICT COUNCIL	5,199
4. WEALDEN DISTRICT COUNCIL	73,109
5.	
6.	
7.	
8.	
Total	372,752

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2024

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 2023*¹

	Notes	Year ending 31 March 2024 £
INCOME		
A. Drainage Rates		40,904
B. Special Levies		352,424
C. Higher Land Water Contributions from the Environment Agency		86,330
D. Contributions received from developers/other beneficiaries		283,947
E. Government Grants (includes capital grants from EA and levy contributions)		90,221
F. PSCAs overall total		0
Breakdown: from EA from other RMAs		
G. Loans		0
H. Rechargeable Works		11,166
I. Interest and Investment Income		34,310
J. Rents and Acknowledgements		0
K. Other Income (please specify, adding rows as necessary)		1,798
Sundry Income		1,798
Total income		901,100
EXPENDITURE		
L. New Works and Improvement Works		140,349
M. Total precept to the Environment Agency		10,000
N. Watercourse maintenance		266,415
O. Pumping Stations, Sluices and Water level control structures		190,170
P. Administration		59,629
Q. PSCAs		0

¹ https://saaa.co.uk/wp-content/uploads/2023/06/PractitionersGuide_2023.pdf

R. Rechargeable Works		10,016
S. Finance Charges		0
T. Biodiversity enhancement and conservation – overall total		1,901
Breakdown:		
General, across the whole region		1,901
SSSI specific, where relevant		
U. Other Expenditure (please specify, adding rows as necessary)		
Electricity costs – overall total		100,277
Breakdown (if possible):		
Standing charge (per annum)		
Unit charge (per annum)		
Fuel (petrol and diesel costs) – overall total		2,304
Breakdown:		
Pumping stations		
Fleet and plant machinery		2,304
Total expenditure		781,061
EXCEPTIONAL ITEMS		
V. Profits/(losses) arising from the disposal of fixed assets		16,009
Net Operating Surplus/(Deficit) for the year		136,048
W. Developers Funds income not applied in year		1,022,267
X. Grant income not applied in year		0

Value of drainage rates outstanding at year end?

0.66 %
£ 268

Value of special levies outstanding at year end?

0 %
£ 0

Notes:

- K. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts). Please include sub-total of all other income in the first row and then a breakdown in separate rows below.
- L. 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.

- M. 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.
- N. 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. Please do not include electricity or fuel costs as these are captured separately.
- O. 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. Please do not include electricity or fuel costs as these are captured separately.
- P. 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. Please do not include electricity or fuel costs as these are captured separately.
- Q. State all costs associated with the PSCA.
- R. 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.
- S. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
- T. State all costs associated with undertaking works – capital or maintenance – that are likely intended to help enhance and/or conserve biodiversity. These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan or other conservation actions. If possible, you should identify the overall costs and break them down into two groups: general across the whole IDB area, and SSSI specific areas (in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans). Please do not include electricity or fuel costs as these are captured separately.
- U. 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). Please include sub-total of all other expenditure in the first row and then a breakdown in separate rows below.
- V. 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.
- W. Total balance of developer fund year end.
- X. Unspent grant at year end.

Section B – IDB Reporting

Please answer **ALL QUESTIONS**. We will assume a negative response for any that are not answered.

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.

1. 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_October_2022.pdf Yes ☒ No ☐

2. What year was your statement last updated?..... 2022

Biodiversity

3. Please indicate whether your Board has a Biodiversity Action PlanYes ☒ No ☐

4. 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 ☐

5. What year was your Biodiversity Action Plan last updated?..... 2023

6. Have you reported progress on BAP implementation on your website?.....Yes ☒ No ☐

7. When was biodiversity last discussed at a Board meeting (date)?..... 21.01.2025

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

SSSI water level management plans

9. Are you responsible for any SSSI water level management plans?.....Yes ☒ No ☐

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update
Pevensey Levels	EA, NE	12.06.2015	12.06.2015

10. Do you contribute towards any SSSI water level management plans?.....Yes ☐ No ☒

If so, please complete the following table:

Name	Partners	Date of last review	Date of last update

11. Area of SSSI with IDB responsible for water level management plan/s.....	3,603.15 hectares
12. Area of SSSI with IDB contribution towards water level management plan/s.....	0 hectares
13. Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?.....	3,603.15 hectares
14. Area of SSSI where IDB water level management actions are needed to achieve recovering or favourable condition?.....	0 hectares

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:

15. Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority) ☐
16. Co-opted members ☐
17. Directly employed staff ☒
18. Contracted persons or consultants ☒
19. Environmental Partners/NGOs ☒
20. Other ☒

If so, please list:

re: Question 6 – BAP tables are reported annually at the January Board meeting which can be found [here](#) on the website.

Public sector cooperation agreements (PSCAs)

21. How many active PSCAs are you working on?
22. Which risk management authorities are you working with on a PSCA?
- | | |
|--|---|
| Environment Agency | X |
| Lead local flood authority | |
| Local authority (not a lead local flood authority) | |
| Internal drainage board | |
| Water company | |
| Other | |

If other, please list:

23. Please indicate the type of work being undertaken.

- Routine maintenance
- Asset operation and monitoring
- Asset repairs
- Support during flood incident
- Support during flood recovery
- Other

X

If other, please list:

Asset Management

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

- 24. ADIS ☐
- 25. Paper Records ☐
- 26. Other Electronic System ☒

If so, please list:

ESRI (GIS) AND EXCEL

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

28. What is the cumulative total of identified watercourse that the Board periodically maintains?

103 kilometres

29. How many pumping stations does the Board operate?

6 pumping stations

30. How many pumps does the Board operate?

electric
diesel
renewable energy pumps (e.g. directly powered by wind, solar, hydro, etc)
temporary / mobile pumps
other type of pumps

6
0
0
0
0

31. If other, please list:

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

5.83 cm3/sec

Health and Safety

33. Does the Board have a current Health and Safety policy in place? Yes ☒ No ☐
34. Does the Board have a Board Member focused on ensuring that Health and Safety is considered when board decisions are made? Yes ☐ No ☒
35. Does the Board have a responsible officer for Health and Safety? Yes ☒ No ☐
36. Have there been any reportable incidents in the past year? Yes ☐ No ☒

If so, please summarise in the box below:

Guidance and Best Practice

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

Has your IDB provided, or accessed via a third party, training for board members in the last year in any of the following areas?

38. Governance ☒
39. Finance ☐
40. Environment ☐
41. Health, safety and welfare ☒
42. Communications and engagement ☐
43. Other ☐

If so, please specify:

--

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

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

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

47. 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 ☐

48. 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:

49. Standing Orders Yes ☒ No ☐

50. Have the Standing Orders been approved by Ministers Yes ☒ No ☐

51. Byelaws Yes ☒ No ☐

If you have Byelaws, have:

52. you adopted the 2021 model byelaws.....Yes ☐ No ☒

53. Or have you adopted the 2012 model byelaws.....Yes ☒ No ☐

54. the byelaws been approved by Ministers.....Yes ☒ No ☐

55. Code of Conduct for Board Members Yes ☒ No ☐

56. Financial Regulations.....Yes ☒ No ☐

57. Register of Member's Interests.....Yes ☒ No ☐

58. Anti-fraud and corruption policy.....Yes ☒ No ☐

Board membership and attendance

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

17
9
8
9
1.6
3.2

60. Seats available to appointed members under the Land Drainage Act 1991.

61. Number of elected members on the board at year end.

62. Number of appointed members on the board at year end.

63. Mean average number of elected members in attendance at each board meeting over the last financial year.

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

65. Have you held elections (with or without a vote) within the last three years?.....Yes ☒ No ☐

66. If you have held elections, did they comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?.....Yes ☒ No ☐

Complaints procedure

67. 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 ☒

68. Number of complaints received in the financial year?

1

69. Number of complaints outstanding in the financial year?

0

70. Number of complaints referred to the Local Government & Social Care Ombudsman?

0

71. Number of complaints upheld by the Local Government & Social Care 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):

Published:

72. your completed IDB1 Form

☒

73. press release/s

☐

74. newsletter/s

☒

75. notice/s

☒

76. public consultation

☐

77. updated your IDB website

☒

Media engagement with:

78. national and/or local media e.g. TV, radio, etc

☐

79. national and/or local media e.g. newspaper, magazine, etc

☐

80. trade media

☒

81. social media

☒

Public meetings:

82. Held public meeting/s

☒

83. Attended meetings e.g. Parish Council, local interest group, local flood group, etc

☒

Public events:

84. attended show/event/s e.g. county shows, fairs, etc

☒

85. attended trade event e.g. Flood and Coast, Flood and Water Live, etc

☐

86. hosted IDB open day

☐

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the website? 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
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I confirm that the information provided in sections A-C or with this form is correct.

Signature

P. Camamile

Date

28/02/2025

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2024

NAME	MEETINGS	ATTENDED	ATTENDANCE %
ELECTED MEMBERS			
Richard Brown	4	3	75%
Bill Gower (Chairman)	4	3	75%
Gill Hesselgrave	1	1	100%
Martin Hole	4	0	0%
Duncan McCutchan	4	0	0%
Robert Miles	4	1	25%
David Robinson	4	2	50%
Chris Wadman (Vice-Chairman)	4	3	75%
Monty Worssam	1	0	0%
Elected Member Total	30	13	43%

APPOINTED MEMBERS

Eastbourne B C

Ali Dehdashty	4	4	100%
Penny Di Cara	4	3	75%
Peter Diplock	4	3	75%
Jim Murray	4	2	50%
Hugh Parker	4	3	75%
Robert Smart	4	3	75%

Hastings B C/ Rother D C

Neil Cleaver	4	3	75%
Richard Thomas	4	4	100%

Wealden D C

David White	4	4	100%
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Appointed Member Total	36	29	81%
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* Chairman ** Vice-Chairman

Elected Average Attendance (excluding vacancies) **43%**

Appointed Average Attendance (excluding vacancies) **81%**

[illegible]