



# Pevensey and Cuckmere

Water Level Management Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2025**

Pierpoint House  
28 Horsleys Fields  
Kings Lynn  
Norfolk  
PE30 5DD

From: 01 April 2024  
To: 31 March 2025

Period To: 12  
Year Ending: 31 March 2025

NOTE	INCOME AND EXPENDITURE ACCOUNT	£	£	£	£	£	£	£	£	£	£	£	£
		PEVENSEY				CUCKMERE				TOTAL			
		ACTUAL 2023/24	BUDGET 2024/25	ACTUAL 2024/25	VARIANCE 2024/25	ACTUAL 2023/24	BUDGET 2024/25	ACTUAL 2024/25	VARIANCE 2024/25	ACTUAL 2023/24	BUDGET 2024/25	ACTUAL 2024/25	VARIANCE 2024/25
INCOME													
1	Drainage Rates	15,403	16,303	16,303	0	25,501	25,586	25,586	0	40,904	41,888	41,888	0
2	<u>Special Levies:</u>												
	Eastbourne Borough Council	264,661	280,258	280,258	0	0	0	0	0	264,661	280,258	280,258	0
	Hastings Borough Council	13,396	14,186	14,186	0	0	0	0	0	13,396	14,186	14,186	0
	Rother District Council	4,910	5,199	5,199	0	0	0	0	0	4,910	5,199	5,199	0
	Wealden District Council	52,655	56,307	56,307	0	16,802	16,802	16,802	0	69,457	73,109	73,109	0
		335,622	355,950	355,950	0	16,802	16,802	16,802	0	352,424	372,752	372,752	0
	<u>Other Income:</u>												
3	Surface Water Development Contributions	282,497	150,000	427,276	277,276	0	0	55,932	55,932	282,497	150,000	483,208	333,208
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	90,221	0	207,410	207,410	0	0	0	0	90,221	0	207,410	207,410
	Tranche 1 + 2 Grant Income Applied	0	0	1,051,487	1,051,487	0	0	293,829	293,829	0	0	1,345,316	1,345,316
6	Consent Fees	1,050	800	1,750	950	400	500	100	-400	1,450	1,300	1,850	550
7	Bank and Investment Interest	27,688	37,451	62,156	24,704	6,622	4,161	11,576	7,415	34,310	41,613	73,731	32,119
8	Other Income	2	2	3,418	3,416	1,797	0	0	0	1,799	2	3,418	3,416
9	Income from Rechargeable Works	11,166	0	963	963	0	0	0	0	11,166	0	963	963
		497,433	273,062	1,839,269	1,566,206	10,340	6,182	362,958	356,775	507,772	279,245	2,202,226	1,922,982
		848,458	645,315	2,211,522	1,566,206	52,643	48,570	405,345	356,775	901,100	693,885	2,616,866	1,922,981
(-) EXPENDITURE													
Directly Allocated Expenditure													
9	Cost of Rechargeable Works	10,016	0	963	-963	0	0	0	0	10,016	0	963	-963
10i	Surveying and Modelling Programme Costs	0	150,000	5,496	144,504	0	0	0	0	0	150,000	5,496	144,504
10ii	New and Improvement Works (Water Level Mgmt Project)	90,221	0	207,410	-207,410	0	0	0	0	90,221	0	207,410	-207,410
	Tranche 1 + 2 Grant Expenditure	0	0	999,525	-999,525	0	0	293,831	-293,831	0	0	1,293,356	-1,293,356
11	Cuckmere Deshingle and targeted De-silting Ops	0	0	0	0	50,128	20,000	9,104	10,896	50,128	20,000	9,104	10,896
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	272,668	313,242	303,900	9,342	14,351	9,258	14,942	-5,684	287,019	322,500	318,842	3,658
		382,762	473,100	1,527,151	-1,054,052	64,622	29,400	318,020	-288,620	447,384	502,500	1,845,171	-1,342,671
Apportioned Expenditure													
14	Operations Delivery Staff Costs	68,541	61,444	68,240	-6,796	7,616	6,827	7,582	-755	76,157	68,271	75,822	-7,551
15	WMA Technical Support Staff Costs	15,156	10,800	15,373	-4,573	1,684	1,200	1,708	-508	16,840	12,000	17,081	-5,081
16	Other Technical Support Staff Costs	171,585	179,310	146,923	32,387	0	0	19,233	-19,233	171,585	179,310	166,156	13,154
17	WMA Administration Staff Costs	30,281	29,700	30,096	-396	3,364	3,300	3,344	-44	33,645	33,000	33,440	-440
18	Provision for Doubtful Debts	0	0	0	0	0	0	0	0	0	0	0	0
19	Drainage Rates Increases/Decreases/Write Offs	5	50	5	45	0	50	84	-34	5	100	89	11
20	Audit Fees	2,260	2,421	3,222	-801	251	269	358	-89	2,512	2,690	3,581	-891
21	Depreciation + Hire Costs	8,521	11,446	8,186	3,260	947	1,272	910	362	9,468	12,718	9,096	3,622
22	General Insurances	4,950	5,940	5,940	0	550	660	660	0	5,500	6,600	6,600	0
23	Accommodation and Meeting Room Hire	1,497	1,980	847	1,133	166	220	94	126	1,664	2,200	942	1,258
24	Postages and Stationery	719	675	698	-23	80	75	78	-3	799	750	775	-25
25	Advertising and Public Notices	0	0	0	0	0	0	0	0	0	0	0	0
26	ADA Subscriptions and Other Expenses	13,954	4,491	11,020	-6,529	1,550	499	1,224	-725	15,504	4,990	12,244	-7,254
		317,470	308,257	290,550	17,707	16,209	14,372	35,275	-20,903	333,678	322,629	325,825	-3,197
		700,232	781,356	1,817,701	-1,036,345	80,830	43,772	353,294	-309,522	781,062	825,129	2,170,996	-1,345,868
	Profit/(Loss) on Disposal of Fixed Assets	14,408	0	9,928	9,928	1,601	0	1,103	1,103	16,009	0	11,031	11,031
	(=) Net Surplus/(Deficit) for the Period	£162,634	-£136,041	£403,748	£539,789	-£26,587	£4,798	£53,154	£48,356	£136,048	-£131,243	£456,901	£588,144

**From: 01 April 2024**  
**To: 31 March 2025**

**Period To: 12**  
**Year Ending: 31 March 2025**

NOTE BALANCE SHEET, AS AT 31-3-2025		£ 01/04/2024	£ MOVEMENT	£ 31/03/2025
27	<b>Fixed Assets:</b>			
(i)	Vehicles and Trailers	15,456	18,763	34,219
(ii)	Lockup and Equipment	0	0	0
(iii)	Pumping Stations	6	0	6
		<b>15,462</b>	<b>18,763</b>	<b>34,225</b>
	<b>Current Assets:</b>			
28(i)	Bank Account	75,175	487,903	563,078
28(ii)	Short-Term Investments	1,218,613	1,481,387	2,700,000
29	Trade Debtors	76,669	-75,513	1,156
	Rates and Special Levies Due	268	420	688
	Grant Due	90,221	-90,221	0
30	Vat Due from HMRC	45,549	82,629	128,178
	Work In Progress	0	0	0
		<b>1,506,495</b>	<b>1,886,604</b>	<b>3,393,099</b>
	<b>Current Liabilities:</b>			
	Trade Creditors	52,205	377,099	429,305
	Accruals	143,542	621,983	765,526
29(ii)	Provision for Doubtful Debts	0	0	0
	Payments Received in Advance	8,445	-7,011	1,434
		<b>204,192</b>	<b>992,071</b>	<b>1,196,264</b>
	<b>Net Current Assets</b>	<b>1,302,303</b>	<b>894,533</b>	<b>2,196,835</b>
	<b>Net Assets</b>	<b>£1,317,764</b>	<b>£913,296</b>	<b>£2,231,060</b>
	<b>Financed by:</b>			
31	Grant Reserve	0	307,340	307,340
32	Tranche 1 + 2 Grant Reserve	0	0	0
33	General Reserves	253,595	194,539	448,134
34	Development Reserve	1,064,164	400,521	1,464,685
35	Cuckmere Targeted Improvements Works Reserve	0	10,896	10,896
36	Revaluation Reserve	6	0	6
		<b>£1,317,764</b>	<b>£913,296</b>	<b>£2,231,060</b>

S JEFFREY BSc (Hons) FCCA CPFA  
CHIEF FINANCIAL OFFICER

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

Note	Notes to the Accounts								
	<b><u>Income</u></b>								
1	Drainage Rate Demands for 2024/25 were issued by the Board on 1 April 2024. The Board has received approx 98% of the drainage rates levied.								
2	Special Levies for 2024/25 were issued by the Board on 1 April 2024, and have been paid in full.								
3	Surface Water Development Contributions invoiced during the year:								
	<table><tr><th>Pevensey</th><th>Cuckmere</th><th>Status</th><th>Case Reference</th></tr><tr><td>427,276</td><td>55,932</td><td></td><td></td></tr></table>	Pevensey	Cuckmere	Status	Case Reference	427,276	55,932		
Pevensey	Cuckmere	Status	Case Reference						
427,276	55,932								
4	The Board has issued its Highland Water Contribution claim from the EA in August for the year 2024/25. 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. Payment has been received in full on 02 July 2024.								
6	These are consent fees issued by the Board 2024/25, 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 2024. (Pevensey 84.3% = £1,111,114 and Cuckmere 15.7% = £206,645).								
8	There have been interest invoices raised due to late payment of SWDC.								
9	This was a small recharge to Kings Lynn IDB relating to Tranche Funding for Telemetry.								
	<b><u>Directly Allocated Expenditure</u></b>								
10(i)	The budget set of £150,000 is for Phase 2, which has been approved by the Board and will begin in 2024/25. This funding is allocated from the Development Reserve, and is now complete. The movements are detailed and will approved by the Board at Year End. The Pevensey Pumps Capital Works project has had funded approved within the Business Case for Phase 2 and Phase 3, therefore it is unlikely this budget will be used.								
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, which has been received in full.								
11	These are the costs of the Cuckmere Desilting and DeShingling issues within the Sub-District that were incurred during the year. We received Tranche Funding of £214,301.88 towards this project after the Area Manager was successful in her bid for this funding.								
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	Drain maintenance work has been completed by the Contractor Agricultural Machine Hire Ltd (AMH - Darren Walker) and Ostridge Contractors Ltd, whilst being supervised by the Board's Operations Manager. All pumping station maintenance has been carried out by Williams M&E.								
	<b><u>Apportioned Expenditure</u></b>								
	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.								



**Pevensey and  
Cuckmere**  
Water Level Management Board

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ended:** 31 March 2025

Our ID	Maintenance Works	Actual 2023/24 £	Actual 2024/25 £	Annual Estimate £	Variance £
<b>Pevensey</b>					
CMT213P	Whelpey (Private Pump)	20,131	8,765	3,599	-5,166
CMT214P	Horse Eye and Down - Rickney	21,900	21,555	21,362	-192
CMT215P	Glynleigh - Drockmill	9,498	19,055	9,851	-9,204
CMT216P	Manxey	1,564	7,786	8,558	772
CMT217G	Pevensey	40,685	13,376	36,889	23,513
CMT218P	Waterlot - Horsebridge	2,370	173	21,239	21,066
CMT219P	Star Inn	3,558	12,053	9,592	-2,461
CMT220P	Barnhorn	8,585	21,508	2,351	-19,157
CMT221G	Combe Haven	588	60	1,834	1,774
CMT222G	Willingdon and Langney	16,524	7,701	6,489	-1,212
		<b>125,400</b>	<b>112,030</b>	<b>121,763</b>	<b>9,733</b>
<b>Cuckmere</b>					
CMT212G	Cuckmere Haven	11,032	9,230	4,937	-4,293
	<b>DRAINS MAINTENANCE</b>	<b>136,432</b>	<b>121,260</b>	<b>126,700</b>	<b>5,440</b>
PMP214P001	Rickney Pumping Station	60,579	25,065	42,400	17,335
PMP215P001	Drockmill Pumping Station	10,423	5,292	10,050	4,758
PMP216P001	Manxey Pumping Station	15,008	29,131	14,550	-14,581
PMP218P001	Horsebridge Pumping Station	24,707	42,325	46,300	3,975
PMP219P001	Star Inn Pumping Station	23,119	25,773	41,050	15,277
PMP220P001	Barnhorn Pumping Station	14,849	39,274	12,550	-26,724
		<b>148,685</b>	<b>166,860</b>	<b>166,900</b>	<b>40</b>
	<b>PUMPING STATIONS</b>	<b>148,685</b>	<b>166,860</b>	<b>166,900</b>	<b>40</b>
	<b>RISK AND EMERGENCY CALL OUT</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>
	<b>DIRECT WORKS</b>	<b>285,117</b>	<b>288,120</b>	<b>299,600</b>	<b>11,480</b>
	<b>OPERATIONS STAFF COSTS (INCL DEPN)</b>	<b>75,183</b>	<b>82,163</b>	<b>80,989</b>	<b>-1,174</b>
	<b>BIODIVERSITY ACTION PLAN COSTS</b>	<b>1,901</b>	<b>10,722</b>	<b>5,000</b>	<b>-5,722</b>
	<b>WATER LEVEL CONTROL MAINTENANCE</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
	<b>TREE WORKS</b>	<b>0</b>	<b>20,000</b>	<b>5,500</b>	<b>-14,500</b>
	<b>HEALTH AND SAFETY</b>	<b>1,384</b>	<b>1,752</b>	<b>1,400</b>	<b>-352</b>
	<b>SMALL TOOLS/CONS/PPE</b>	<b>9,057</b>	<b>1,004</b>	<b>6,000</b>	<b>4,996</b>
	<b>MAINTENANCE WORK</b>	<b>£372,643</b>	<b>£403,760</b>	<b>£403,489</b>	<b>-£271</b>

RICHARD DANN  
OPERATIONS MANAGER

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

Note	Notes to the Accounts																																																																											
15	These costs relate to the time the Environmental Team and WMA's COO 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, CFO, Finance & Rating Officer, Rating Officer and the ICT Manager have spent working for the Board.																																																																											
18	There are no provisions for doubtful debts in 2024/25 to date.																																																																											
19	There have been a small amount of write offs in 2024/25 to date.																																																																											
20	Audit fees for both the internal and external fees for 2024/25 have been accrued.																																																																											
21	The Operations Manager's 4 x 4 vehicle has been depreciated by £3,977, and the Honda Freedom will be depreciated by £3,503 in 2024/25. The 4 x 4 was sold in December 2024, and a profit on disposal made of £11,031. Hire costs for the transit van used by the Operations Manager have been included within this line, while the new transit van (which is more suited to the Operations Manager's role) was on order. The new transit van was delivered in January 2025 and will be depreciated by £1,616.67 in 2024/25. 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.																																																																											
<b><u>Balance Sheet</u></b>																																																																												
27	<table><tr><th>Fixed Assets</th><th>Vehicles and Trailers</th><th>Lockup and Equipment</th><th>Pumping Stations</th><th>Total</th></tr><tr><td><b>Cost</b></td><td></td><td></td><td></td><td></td></tr><tr><td>Opening Balance as at 1-4-2024</td><td>37,351</td><td>10,268</td><td>6</td><td>47,625</td></tr><tr><td>(+) Additions</td><td>32,333</td><td>0</td><td>0</td><td>32,333</td></tr><tr><td>(+) Revaluations</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>(-) Disposals</td><td>-23,860</td><td>0</td><td>0</td><td>-23,860</td></tr><tr><td>Closing Balance as at 31-3-2025</td><td>45,824</td><td>10,268</td><td>6</td><td>56,098</td></tr><tr><td><b>Depreciation</b></td><td></td><td></td><td></td><td></td></tr><tr><td>Opening Balance as at 1-4-2024</td><td>21,895</td><td>10,268</td><td>0</td><td>32,163</td></tr><tr><td>(+) Depreciation Charge</td><td>9,096</td><td>0</td><td>0</td><td>9,096</td></tr><tr><td>(-) Accumulated depreciation written out on disposal</td><td>-19,386</td><td>0</td><td>0</td><td>-19,386</td></tr><tr><td>Closing Balance as at 31-3-2025</td><td>11,605</td><td>10,268</td><td>0</td><td>21,873</td></tr><tr><td><b>Net Book Value</b></td><td></td><td></td><td></td><td></td></tr><tr><td>Net Book Value as at 31-3-2024</td><td>15,456</td><td>0</td><td>6</td><td>15,462</td></tr><tr><td>Net Book Value as at 31-3-2025</td><td>34,219</td><td>0</td><td>6</td><td>34,225</td></tr></table>	Fixed Assets	Vehicles and Trailers	Lockup and Equipment	Pumping Stations	Total	<b>Cost</b>					Opening Balance as at 1-4-2024	37,351	10,268	6	47,625	(+) Additions	32,333	0	0	32,333	(+) Revaluations	0	0	0	0	(-) Disposals	-23,860	0	0	-23,860	Closing Balance as at 31-3-2025	45,824	10,268	6	56,098	<b>Depreciation</b>					Opening Balance as at 1-4-2024	21,895	10,268	0	32,163	(+) Depreciation Charge	9,096	0	0	9,096	(-) Accumulated depreciation written out on disposal	-19,386	0	0	-19,386	Closing Balance as at 31-3-2025	11,605	10,268	0	21,873	<b>Net Book Value</b>					Net Book Value as at 31-3-2024	15,456	0	6	15,462	Net Book Value as at 31-3-2025	34,219	0	6	34,225
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(i)	The Operations Manager's vehicle has been depreciated monthly, at a rate of £538.89, the truck that has been sold at £497.08, 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 2025. 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 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

Note	Notes to the Accounts			
28(i)	<b>Bank Account</b>			
	The Board's Bank Account is reconciled as follows:			
		<b>2023/24</b>	<b>Movement</b>	<b>2024/25</b>
	Opening Balance as at 1-4-2024 b/fwd	326,469	-251,293	75,175
	(+) Receipts	886,950	3,602,438	4,489,388
	(-) Payments	-1,138,244	-2,863,242	-4,001,485
	Closing Balance as at 31-3-2025 c/fwd	<b>75,175</b>	<b>487,903</b>	<b>563,078</b>
	Balance on Bank Statement as at 31-3-2025	75,162	487,916	563,078
	Less: Unpresented Payments	0	0	0
	Add: Unpresented Receipts	13	-13	0
	Closing Balance as at 31-3-2025 c/fwd	<b>75,175</b>	<b>487,903</b>	<b>563,078</b>
28(ii)	<b>Short Term Investments</b>			
		<b>2023/24</b>	<b>Movement</b>	<b>2024/25</b>
	32 Day Deposit and Holding Account - Lloyds plc	718,613	-718,613	0
	National Counties BS	250,000	-250,000	0
	Melton Mowbray BS	0	500,000	500,000
	Vernon BS	0	100,000	100,000
	Nottingham BS	0	500,000	500,000
	Furness BS	0	500,000	500,000
	Progressive BS	0	350,000	350,000
	Saffron BS	0	500,000	500,000
	West Brom BS	250,000	0	250,000
		<b>968,613</b>	<b>1,481,387</b>	<b>2,700,000</b>
29	<b>Trade Debtors and Ratepayers Due</b>			
		<b>Pevensey</b>	<b>Cuckmere</b>	<b>2024/25</b>
	Trade Debtors	<b>1,156</b>	<b>0</b>	<b>1,156</b>
		1,156	0	1,156
	Aged Debtor Profile is currently as follows:			
	<b>Debt period</b>	<b>Pevensey</b>	<b>Cuckmere</b>	<b>No of Debtors</b>
	<=30 days	1,156	0	0
	>30 days and <=60 days	0	0	0
	>60 days and <=90 days	0	0	0
	>90 days	0	0	0
		<b>1,156</b>	<b>0</b>	<b>0</b>
	Drainage Rates (less Worldpay amounts, in abeyance)	<b>649</b>	<b>38</b>	<b>688</b>
		649	38	688
	<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
		<b>0</b>	<b>0</b>	<b>0</b>
		<b>1,805</b>	<b>38</b>	<b>1,843</b>
30	<b>Vat Due from HMRC</b>			
	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.			

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

Note	Notes to the Accounts			
31	<b>Grant Reserve</b>			
		<b>Pevensey</b>	<b>Cuckmere</b>	<b>2024/25</b>
	Opening Balance, as at 1-4-2024 b/fwd	0	0	0
	(+) Grants Received	604,971	0	604,971
	(+) Grants Due	-90,221	0	-90,221
	(-) Grants Applied to Income & Expenditure Account (SCH01)	-207,410	0	-207,410
	<b>Closing Balance, as at 31-3-2025 c/fwd</b>	<b>307,340</b>	<b>0</b>	<b>307,340</b>
32	<b>Tranche 1 +2 Grant Reserve</b>			
		<b>Pevensey</b>	<b>Cuckmere</b>	<b>2024/25</b>
	Opening Balance, as at 1-4-2024 b/fwd	0	0	0
	(+) Grants Received	1,051,487	293,829	1,345,316
	(-) Grants Applied to Income & Expenditure Account	-1,051,487	-293,829	-1,345,316
	<b>Closing Balance, as at 31-3-2025 c/fwd</b>	<b>0</b>	<b>0</b>	<b>0</b>
33	<b>General Reserve</b>			
		<b>Pevensey</b>	<b>Cuckmere</b>	<b>2024/25</b>
	Opening Balance, as at 1-4-2024 b/fwd	178,085	75,510	253,595
	(+) Net Surplus/(Deficit) for the Period	403,748	53,153	456,901
*	(-) Transferred to Earmarked Development Reserve	-274,857	-36,699	-311,556
	Transferred (to)/from Tranche Funding (Prior Year Cost)	54,081	6,009	60,090
	(-) Transferred (to)/from Cuckmere Targeted Improvement Reserve	0	-10,896	-10,896
	<b>Closing Balance, as at 31-3-2025 c/fwd</b>	<b>361,057</b>	<b>87,077</b>	<b>448,134</b>
*	Surface Water Development Contributions Invoiced during the year	427,276	55,932	483,208
	(-) Collection Costs:			
	Gross cost of employing Sustainable Development Officer	142,502	18,654	161,156
	East Sussex County Council (ESCC) Hosting Costs	4,421	579	5,000
	Hydromodelling/DEF	5,496	0	5,496
		152,419	19,233	171,652
*	(=) Transferred to/(from) Earmarked Development Reserve	274,857	36,699	311,556
34	<b>Development Reserve</b>			
		<b>Pevensey</b>	<b>Cuckmere</b>	<b>2024/25</b>
	Opening Balance, as at 1-4-2024 b/fwd	933,029	131,135	1,064,164
*	Transferred (to)/from General Reserve, as detailed in Note 35 above	274,857	36,699	311,556
	Transferred (to)/from Tranche Grant Reserve (prior year Costs)	88,965	0	88,965
	<b>Closing Balance, as at 31-3-2025 c/fwd</b>	<b>1,296,851</b>	<b>167,834</b>	<b>1,464,685</b>
35	<b>Cuckmere Targeted Improvements Reserve</b>			
		<b>Pevensey</b>	<b>Cuckmere</b>	<b>2024/25</b>
	Opening Balance, as at 1-4-2024 b/fwd	0	0	0
	Transferred (to)/from General Reserve, as detailed in Note 35 above	0	10,896	10,896
	<b>Closing Balance, as at 31-3-2025 c/fwd</b>	<b>0</b>	<b>10,896</b>	<b>10,896</b>
36	<b>Revaluation Reserve</b>			
		<b>2023/24</b>	<b>Movement</b>	<b>2024/25</b>
	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
		<b>6</b>	<b>0</b>	<b>6</b>

S JEFFREY BSc (Hons) FCCA CPFA  
CHIEF FINANCIAL OFFICER

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2025	ACTUAL	ACTUAL
		2023/24	2024/25
		£	£
<b>1</b>	<b>Balances brought forward</b>		
	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
	<b>As per Statement of Accounts</b>	<b>1,181,717</b>	<b>1,317,764</b>
	<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
	Net Book Value of Tangible Fixed Assets	19,412	15,462
		<b>19,412</b>	<b>15,462</b>
	<b>(=) Adjusted Balances brought forward</b>	<b>1,162,305</b>	<b>1,302,303</b>
<b>2</b>	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	40,904	41,888
	Special Levies	352,424	372,752
	<b>As per Statement of Accounts</b>	<b>393,328</b>	<b>414,640</b>
<b>3</b>	<b>(+) All Other Income</b>		
	Profit/(Loss) on Disposal of Fixed Assets	16,009	11,031
	Surface Water Development Contributions	282,497	483,208
	Highland Water Contributions from the Environment Agency	86,330	86,330
	Bank and Investment Interest	34,310	73,731
	Grants Applied	90,221	207,410
	Tranche 1 + 2 Grant Income Applied	0	1,345,316
	Grant Due	90,221	-90,221
	P&C Staff Costs (Tranche Funded)	0	149,055
	Other Income	12,964	4,381
	Consent Fees	1,450	1,850
	<b>As per Statement of Accounts</b>	<b>614,002</b>	<b>2,272,091</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
	Capital Cost of disposals	21,778	23,860
	Less: Accumulated depreciation written out	-16,787	-19,386
		<b>4,991</b>	<b>4,474</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-90,221	-207,410
	(+) Grants Received	0	604,971
	(-) Grants Applied Tranche	0	-1,345,316
	(+) Grants Received Tranche	0	1,345,316
		<b>-90,221</b>	<b>397,561</b>
	<b>(=) Adjusted Other Income</b>	<b>528,772</b>	<b>2,674,126</b>

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2025	ACTUAL	ACTUAL
		2023/24	2024/25
		£	£
<b>4</b>	<b>(-) Staff Costs</b>		
	Operations Delivery Staff Costs	57,948	60,163
	WMA Technical Support Staff Costs	0	0
	Other Technical Support Staff Costs	144,559	153,956
	WMA Administration Staff Costs	0	0
		<b>202,507</b>	<b>214,120</b>
<b>5</b>	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
<b>6</b>	<b>(-) All Other Expenditure</b>		
	New and Improvement Works (Hydromodelling)	0	5,496
	New and Improvement Works (Water Levels Mgmt Project)	90,221	207,410
	Cuckmere Deshingle and Desilting Works	50,128	9,104
	Environment Agency Precept	10,000	10,000
	Maintenance Works	287,019	318,842
	WMA Technical Support Costs	16,840	17,081
	WMA Admin Costs	33,645	33,440
	Other Operational Staff Costs	18,208	15,659
	Other Technical Support Costs	27,026	12,199
	Cost of Rechargeable Works	10,016	963
	Tranche 1 + 2 Expenditure		1,293,356
	Drainage Rate Write Off	5	89
	Provision for Doubtful Debts	0	0
	Audit Fees	2,512	3,581
	Depreciation	9,468	9,096
	General Insurances	5,500	6,600
	Accommodation and Meeting Room Hire	1,664	942
	Postages and Stationery	799	775
	Advertising and Public Notices	0	0
	ADA Subscriptions and Other Expenses	15,504	12,244
	<b>As per Statement of Accounts</b>	<b>578,555</b>	<b>1,956,876</b>
	<b>(-) Depreciation Charged (Non Cash)</b>		
	Vehicles and Trailers	9,468	9,096
	Lockup and Equipment	0	0
	Pumping Stations	0	0
		<b>9,468</b>	<b>9,096</b>

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2025	ACTUAL	ACTUAL
	2023/24	2024/25
	£	£
<b>(+) Capitalised Additions</b>		
Vehicles and Trailers	10,508	32,333
Lockup and Equipment	0	0
Pumping Stations	0	0
	<b>10,508</b>	<b>32,333</b>
<b>(=) Adjusted Other Expenditure</b>	<b>579,595</b>	<b>1,980,114</b>
<b>7 (=) Balances carried forward</b>		
Grant Reserve	0	307,340
Tranche 1 + 2 Grant Reserve	0	0
General Reserve	295,491	448,134
Development Reserve	1,022,267	1,464,685
Cuckmere Targeted Improvements Works Reserve	0	10,896
Revaluation Reserve	6	6
<b>As per Statement of Accounts</b>	<b>1,317,764</b>	<b>2,231,060</b>
<b>(-) Fixed Assets, Long Term Liabilities and Loans</b>		
Net Book Value of Tangible Fixed Assets	15,462	34,225
	<b>15,462</b>	<b>34,225</b>
<b>(=) Adjusted Balances carried forward</b>	<b>1,302,303</b>	<b>2,196,835</b>
<b>8 Total Cash and Short Term Investments</b>		
Bank Account	75,175	563,078
Short-Term Investments	1,218,613	2,700,000
<b>As per Statement of Accounts</b>	<b>1,293,789</b>	<b>3,263,078</b>
<b>9 Total Fixed Assets and Long Term Assets</b>		
Vehicles and Trailers (valued at Purchase Cost)	37,351	45,824
Lockup and Equipment (valued at Purchase Cost)	10,268	10,268
Pumping Stations (Revalued)	6	6
<b>As per Statement of Accounts</b>	<b>47,625</b>	<b>56,098</b>
<b>10 Total Borrowings</b>		
Loans Due (<= 1 Year)	0	0
Loans Due (> 1 Year)	0	0
<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>

**From:** 01 April 2024  
**To:** 31 March 2025

**Period To:** 12  
**Year Ending:** 31 March 2025

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDING 31 MARCH 2025	ACTUAL	ACTUAL
		2023/24	2024/25
		£	£

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
		2023/24	2024/25
		£	£

<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>1,302,303</b>	<b>2,196,835</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Trade Debtors and Ratepayers Due	76,937	1,843
	Vat Due from HMRC	45,549	128,178
	Grants Due	90,221	0
	Work in Progress	0	0
		<b>212,706</b>	<b>130,021</b>
	<b>(+) Add: Creditors and Payments Received in Advance</b>		
	Trade Creditors	52,205	429,305
	Accruals	143,542	765,526
	Provision for Doubtful Debts	0	0
	Payments Received in Advance	8,445	1,434
		<b>204,192</b>	<b>1,196,264</b>
	<b>(=) Box 8</b>	<b>1,293,789</b>	<b>3,263,078</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Bank Account	75,175	563,078
	Short-Term Investments	1,218,613	2,700,000
		<b>1,293,789</b>	<b>3,263,078</b>

S JEFFREY BSc (Hons) FCCA CPFA  
CHIEF FINANCIAL OFFICER

17 JUNE 2025

**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 2025**

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: 08 September 2025

**Notice**

The audit of accounts for the Pevensy and Cuckmere Water Level Management Board for the year ended 31 March 2025 was concluded on 05 September 2025 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](mailto:phil@wlma.org.uk)

# Annual Governance and Accountability Return 2024/25 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 2024/25

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 2025**.
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 2025**. 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 2025
  - 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 2024/25

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 2025 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 2024/25**, approved and signed, page 4
- **Section 2 - Accounting Statements 2024/25**, approved and signed, page 5

Not later than 30 September 2025 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) 2024/25

- 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 2025.
- 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 2024) equals the balance brought forward in the current year (Box 1 of 2025).
- 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 2025**.

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 <b>the dates set for the period for the exercise of public rights</b> , 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 <b>31 March 2025</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2024/25

## PEVENSEY AND CUCKMERE WLMB

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

During the financial year ended 31 March 2025, 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 2024/25 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 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 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 2024-25 AGAR period, were public rights in relation to the 2023-24 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 2023/24 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

Name of person who carried out the internal audit

04/02/2025 05/02/2025

David Robinson

Signature of person who carried out the internal audit

*Shi Li*

Date

03/04/2025

\*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 2024/25

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 2025, that:

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

\*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:

17/06/2025

and recorded as minute reference:

39/25/01

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

Chair

*M. A. Gower*

Clerk

*S. J. Wilson*

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

## Section 2 – Accounting Statements 2024/25 for

### PEVENSEY AND CUCKMERE WLMB

	Year ended		Notes and Guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	1,162,304	1,302,303	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	393,328	414,640	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	528,772	2,674,126	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	202,507	214,120	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	579,595	1,980,114	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	1,302,303	2,196,835	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	1,293,789	3,263,078	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	W.A. GOWER WAG 46,725 41,625	56,098	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	Say 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 2025 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. Allen*

Date

06/06/2025

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

17/06/2025

as recorded in minute reference:

39125102

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

*W. A. Gower*

### Section 3 – External Auditor’s Report and Certificate 2024/25

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 2025; 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 2024/25

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 2024/25

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 2025.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature



Date

**05/09/2025**




Water Management Alliance






Assurance Review of Annual Governance and Accountability Return

April 2025

Final

# Executive Summary

OVERALL ASSESSMENT

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
<p>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.</p>
SCOPE
<p>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.</p>

KEY STRATEGIC FINDINGS				
	There is no budget in place for rechargeable works resulting in total expenditure and income exceeding the total budget for East Suffolk WMB and Norfolk Rivers IDB.			
	The Water Management Alliance (WMA) has good accounting practices, and the governance, risk and control framework is working well.			
	The WMA has complied with the publication requirements as stated by the Accounts and Audit Regulations 2015.			
GOOD PRACTICE IDENTIFIED				
	The WMA has an informative website which is easy to navigate and well populated with useful and key information.			
	The WMA use the Sage 200 suite of software to manage their accounts, which supports accurate accounting and good record keeping.			
ACTION POINTS				
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	Delivery	Total expenditure for 2024/25 YTD is within budget for all Boards except East Suffolk and Norfolk Rivers, primarily due to the cost of rechargeable works. Whilst the cost of rechargeable works is offset by rechargeable works income resulting in a profit, there is no budget for this cost or income which results in total expenditure and income exceeding their budget.	The cost of and income from rechargeable works be budgeted for to prevent total expenditure and income exceeding their budget.	3	<i>We will look to review how both income and expenditure for rechargeable are presented within both our estimates and financial reports and amend these if appropriate. It is important to note these types of works are volatile and an official order is only usually received in the same financial year as the works are then complete, after estimates are produced and subsequently approved by the Boards. This then gives no certainty over any figures that may be presented in the estimates, which would in turn distort the income and expenditure budgets in a similar manner to those detailed in the findings should this recommendation be actioned. We would look to only include rechargeable works where an order had been received, and works were taking place in the next financial year.</i>	31/03/26	Sallyanne Jeffrey - CFO

### PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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# Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	It was noted that the current 3x3 risk scoring system may not always capture nuanced differences in risk levels, particularly when a risk's likelihood and impact fall between distinct scores. Consideration to a wider map would allow for greater precision in assessing and communicating risk levels, reducing the potential for over- or under-representation. As Drainage Boards' activities may affect environment and infrastructure, it is crucial that risks are scored and assessed effectively.	Consideration be given to using a 4x4 (or higher) risk matrix to ensure risk scores better represent the actual likelihood and potential impact of the risk occurring.	<i>We will consider the recommendation and look to implement any changes during 2025/26 if appropriate.</i>

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	-	1
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 and found to cover the expected areas and key controls: Financial Regulations - Recently approved with a three-year review cycle and adopted by all seven Boards; Business Plan (Policy Statement) - All approved within the five-year review cycle; Consortium Management Committee - Terms of Reference dated March 2024; and the Capital Financing and Reserves Policy - recently approved with a five-yearly review cycle and adopted by all seven Boards.
-  Three Board meeting agendas and minutes from throughout 2024 were reviewed for each Board. All were found to be very comprehensive and demonstrated good governance. Decisions and actions had been followed through, including the approval of drainage rates for each board.
-  WMA has complied with the publication requirements as stated by the Accounts and Audit Regulations 2015, including publication of the Annual Governance and Accountability Return, Auditor's Certificate/Report and Statement of Accounts.

## Other Findings

-  The Risk Management Policy was last reviewed in September 2021 and has a five-year review period. The Policy applies to and has been adopted by all seven Boards in the Alliance. The Risk Register is presented at each and every Board meeting for consideration and approval. The Risk Register and resulting discussions/approvals are all included in the certified minutes which can be found on the WMA website. Mitigating actions are in place alongside designated risk owners and defined due dates. Risk scores are reviewed and updated at every board meeting.
-  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, which are available on the WMA website.
-  WMA uses Sage 200 accounting software for their accounting records which supports the financial transactions of the Boards. The Nominal Ledger Trial Balance and Balance Sheet (dated 3<sup>rd</sup> February 2025) for all seven Boards were reviewed and found to be in balance. In addition, the Income and Expenditure accounts were reviewed for all seven Boards and found to be in order, noting an increase in profit compared to the previous year.
-  Accounts payable is managed using Sage 200 Accounting Software. All procurement of goods and services are to be authorised in line with the thresholds stated in the Financial Regulations, by the raising, signing and dating an official purchase order (PO). Quotes/tenders, delivery notes, invoices for payment and credit notes are all matched to the corresponding PO and confirmed as correct prior to payment.
-  The five greatest 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. This demonstrates good accounting practices with adequate controls and approvals in place.
-  The drainage rates and special levies are set and sealed by each Board at their January/February meeting annually. Many of the Boards also receive Environment Agency contributions, Grant income and Tranche Funding Grant income.
-  Accounts receivable is managed using Sage 200 Accounting Software. The Chief Financial Officer (CFO) is responsible to the Chief Executive for raising and collecting sundry debts due and ensures that all debts are substantially collected within 30 days from the Debtor Invoice tax point date. The Chief Financial Officer (CFO) advises the Chief Executive of any debt that becomes three months overdue or whenever a debt becomes doubtful, whichever earlier. Sage 200 Aged Debtor Reports (dated 31<sup>st</sup> January 2025) were reviewed for all Boards within WMA. The reports demonstrated good debt management and only one significant aged debt was identified, which was due to a lack of funding from the Environment Agency. This was discussed at the Regional Flood and Coastal Committee where it was decided that funding would be taken from other areas. The Environment Agency have since paid this in full.
-  All seven boards use the same write-off procedure as detailed in the Financial Regulations. The Chief Executive has authority to write off debts up to £2,000, surplus goods, damaged/stolen goods and obsolete goods. Board members and other staff must inform the Chief Executive of any material item they consider should be written off. The Financial Officer is responsible for ensuring the appropriate adjustments are made to the accounting records. There have been no debts written off this year across all Boards.
-  The CFO is responsible to the Chief Executive for the proper compilation of the payroll(s). Gross pay, all deductions and net pay has 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.
-  Payrolls for the month of December 2024 were examined and found to be in order including both employee and employer deductions (PAYE, NI and Pension). The WMA have confirmed employee contracts are in place. Review of PAYE and NI invoices and the corresponding BACS runs and Bank Statements for all applicable Boards confirmed payments were made as required for December 2024. 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 2024. Each payment was approved and reconciled to the corresponding BACS run and bank statement.

## Other Findings

 The Asset Register for each Board was reviewed and found to be in order, up to date and included details on 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 sums. Data feeding into the Accounting Statements was confirmed to be correct. Bank reconciliations for December 2024 were reviewed and confirmed that all Boards' bank accounts were accurately reconciled to the cash book.



### 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	-
FC	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



The WMA's Capital Financing and Reserves Policy was approved in September 2022 and is to be reviewed every five years. General Reserves should be no less than 20% of net expenditure, therefore, the Boards aim to maintain a general reserve of no less than £200k at the end of every financial year. Due to high inflation, which has particularly impacted on electricity supplies, many other Drainage Boards in the East Anglia area have been looking to increase their general reserve capacity to 30% of net expenditure. It was noted during the 2023/24 Annual Governance and Accountability Return that all WMA Member Boards have agreed to present a balanced budget within three years but are unlikely to rebuild their reserves during the same timeframe 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.



Management accounts, including budget data, are reported at each Board meeting as evidenced by the corresponding minutes. The Boards maintain an indicative 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 forecast is presented to each Board at the annual January/February Board Meeting.



The Financial Regulations state the Chief Financial Officer is responsible for ensuring that all monies received are properly recorded in the Member Board's accounting records. Cheques are banked daily using Online Banking. Cheques and cash that cannot be banked in this manner are banked at least weekly.

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:	9 <sup>th</sup> October 2024	16 <sup>th</sup> October 2024
Draft Report:	18 <sup>th</sup> March 2025	
Revised Draft Report:	27 <sup>th</sup> March 2025	27 <sup>th</sup> March 2025
Final Report:	1 <sup>st</sup> April 2025	

**BOARD MEMBERSHIP AS AT 31 MARCH 2025**

NAME	MEETINGS	ATTENDED	ATTENDANCE %
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**ELECTED MEMBERS**

Richard Brown	3	3	100
Lance Gearing	3	3	100
Bill Gower *	3	3	100
Martin Hole	3	1	33
Duncan McCutchan	3	2	67
Robert Miles	3	3	100
David Robinson	3	0	0
Chris Wadman **	3	3	100

<b>Elected Member Total</b>	<b>24</b>	<b>18</b>	<b>75%</b>
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**APPOINTED MEMBERS**
**Eastbourne B C**

Ali Dehdashty	3	3	100
Penny Di Cara	3	3	100
Peter Diplock	3	0	0
Jim Murray	3	1	33
Hugh Parker	3	3	100
Robert Smart	3	2	67

**Hastings B C/ Rother D C**

Richard Thomas	3	2	67
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**Wealden D C**

Neil Cleaver	3	1	33
David White	3	3	100

<b>Appointed Member Total</b>	<b>27</b>	<b>18</b>	<b>67%</b>
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\* Chairman    \*\* Vice-Chairman

Elected Average Attendance (excluding vacancies) **75%**

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

[illegible]