



**South Holland**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2013**

Kettlewell House  
Austin Fields Industrial Estate  
King's Lynn  
Norfolk  
PE30 1PH



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**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2013**

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**BOARD MEMBERSHIP AS AT 31 MARCH 2013**

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NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Geest J L van	4	4	100	john@jlfarms.co.uk
Grundy N J	4	3	75	ngrundy@onetel.com
Hay A G	4	3	75	andrewhay@afiweb.net
Markillie S A R **	4	4	100	shf@strawberryhall.co.uk
Perowne J	4	4	100	julian@jackbuck.co.uk
Sly D	4	4	100	derekandjenny@btconnect.com
Taylor S	4	4	100	sam@taylors-bulbs.com
Thompson R C	4	2	50	office@gtfarms.co.uk
Ward J W	4	3	75	office@wardfarming.co.uk
Worth D R *	4	4	100	duncan.worth@ahworth.co.uk
<b>APPOINTED MEMBERS</b>				
<b>South Holland DC</b>				
Biggadike F	4	3	75	fbiggadike@sholland.gov.uk
Booth S M	4	4	100	simonmbooth@aol.com
Casson A	4	4	100	acasson@sholland.gov.uk
Harrison A (Mrs) (wef Aug 12)	3	2	67	angelaharrison@sholland.gov.uk
Przyzslak P S	4	3	75	prizy@ gmail.com
Seymour M D	4	3	75	mseymour@sholland.gov.uk
Sneath Mrs E	4	4	100	Elizabeth.sneath@sholland.gov.uk
Walls P M	4	4	100	n/a
Wilkinson D J	4	4	100	dave.j2wilkinson@btinternet.com
<b>South Holland DC/ Boston BC</b>				
Rudkin Mrs R M	4	1	25	ritarudkin@tiscali.co.uk

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\* Chairman

\*\* Vice-Chairman

Average attendance = 84%

## **ANNUAL REPORT**

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South Holland IDB is an independent body created under Land Drainage Statutes responsible for flood risk, drainage and water level management works, other than on main rivers, in the South Holland IDB area. Board Members are either elected by and represent the occupiers of land in the area, or are appointed by South Holland District Council and Boston Borough Council.

The Board secures income mainly from drainage levies on farmers and other occupiers and from special levies on local authorities. The Board pays a precept to the Environment Agency to fund works on main rivers and sea defences that protect the drainage district.

The Board consists of 10 elected members and 11 appointed members.

This document is the statement of accounts of South Holland IDB for the financial year ended 31 March 2013 which are set out on pages 3 to 33. The Accounts consist of:

### **ANNUAL GOVERNANCE STATEMENT**

This statement acknowledges the Board's responsibilities in terms of preparing the financial statements and ensuring that there is a sound system of internal control.

### **STATEMENT OF RESPONSIBILITIES**

This statement identifies the officer who is responsible for the proper administration of the Board's financial affairs.

### **STATEMENT OF ACCOUNTING POLICIES**

This statement details the legislation and source of accounting principles on which the financial statements are prepared.

### **INCOME AND EXPENDITURE ACCOUNT**

This statement shows the gross expenditure, income and net expenditure on the major activities for which the Board is responsible and compares that cost with the finance provided by the local ratepayer and others.

### **BALANCE SHEET**

This statement is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves at the Board's disposal; and the fixed and net current assets employed in its operation, together with summarised information on the fixed assets held. The statement also includes assets and liabilities of the Board.

### **ACCOUNTING STATEMENT FOR THE ANNUAL RETURN AND RECONCILIATION TO THE UNAUDITED ACCOUNTS**

This statement reconciles the Income, Expenditure, Assets and Liabilities reported in the Unaudited Accounts to the financial information reported in Section 1 of the Annual Return (the Audited Accounts).



### **ANNUAL REPORT (CONTINUED)**

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#### **ANNUAL RETURN FOR THE YEAR ENDED 31 MARCH 2013 (AUDITED STATEMENTS)**

These Statements represent the audited Accounts for the reporting period.

#### **SUMMARY OF FINANCIAL PERFORMANCE**

The Board's financial position has improved during the year:

1. The Income and Expenditure Account shows a surplus of £302,028, as compared with a budgeted deficit of £454,136. This was largely due to implementation of the planned cost reduction programme and access to new funding for capital work from the Regional Flood & Coastal Committee's Local Levy.
2. Debt: the Board has taken on no long term debt during the reporting period.
3. Liquidity: cash surpluses have increased from £2,702,249 to £3,367,102.
4. Fixed Assets: The Board purchased one new Volvo Excavator, one Toyota Hilux, two trailers and three Herder Mowing Buckets during the year at a total cost of £155,753. The Board sold one of its old Volvo Excavators, a Case Tractor and its Conver Weedboat for £54,500.
5. Pension Reserve: the Board's notional pension deficit as administered by Lincolnshire County Council has increased from £3,517,000 to £3,973,000 (13%) largely due to poor returns on the investments made. It is important to note that this deficit is completely beyond the Board's control and does not represent the exit cost to the Board of closing down the pension scheme. It is a notional figure that has been calculated by the Fund Actuary based on a number of assumptions. The Board maintains a number of other reserves as stated in the Accounting Policies section of this report and the deficit on the Pension Reserve has no impact on the Board's ability to operate as a going concern at this time.
6. Funding: The Board's expenditure is mainly funded by cash from direct levies on ratepayers and special levies on local Councils. The Board also holds a cash reserve, the total of which is shown in Box 8 of the Annual Return in this Report. External funding is always sought on Capital Improvement Schemes from the Environment Agency and from beneficiaries whenever possible; the rate of grant varies according to the type of scheme.



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**ANNUAL GOVERNANCE STATEMENT**

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As members of the South Holland Internal Drainage Board we acknowledge our responsibility for ensuring that there is a sound system of internal control, including the preparation of the Statement of Accounts, and confirm, to the best of our knowledge and belief, with respect to the Board's Statement of Accounts for the year ended 31 March 2013, that:

1. We have approved the Statement of Accounts and Annual Return which have been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.
2. We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption, and reviewed its effectiveness.
3. We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice which could have a significant financial effect on the ability of the Board to conduct its business or on its finances.
4. We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.
5. We have carried out an assessment of the risks facing the Board and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.
6. We have maintained throughout the year an adequate and effective system of internal audit of the Board's accounting records and control systems and carried out a review of its effectiveness.
7. We have taken appropriate action on all matters raised in previous reports from the internal and external audit.
8. We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Board and where appropriate have included them in the Statement of Accounts.

This Annual Governance Statement is approved by the Board and recorded as a Board minute on the 7 May 2013.

Signed on behalf of South Holland Internal Drainage Board

Signed by: Chairman

D R Worth

Date: 7 May 2013

Signed by: Chief Executive

P J Camamile

Date: 7 May 2013



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**STATEMENT OF RESPONSIBILITIES FOR THE ACCOUNTS**

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**THE BOARD IS REQUIRED:**

1. To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board that officer is the Chief Executive Officer.
2. To manage its affairs to secure economic efficient and effective use of its resources and safeguard its assets.

**THE CHIEF EXECUTIVE OFFICER'S RESPONSIBILITIES:**

The Chief Executive Officer is responsible for the preparation of the Board's Statement of Accounts which presents the financial position of the Board at the accounting date and its income and expenditure for the year ended 31 March 2013. The Chief Executive is also responsible for the preparation of the Board's Annual Return, which is required to be completed and audited in accordance with the Accounts and Audit Regulations 2011.

In preparing this Statement of Accounts and the Annual Return, the Chief Executive Officer has:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that were reasonable and prudent;
- compiled the Statement of Accounts in accordance with the Financial Reporting Standard for Smaller Entities 2008 issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and reconciled these Accounts to the Accounting Statement on the Annual Return shown in this Report, which has been prepared in accordance with Parts 1 to 3 of the Guidance published by the Association of Drainage Authorities in 2008;
- applied the accounting concept of a "going concern" by assuming that the IDB will continue to operate for the foreseeable future.

The Chief Executive Officer has:

- kept proper accounting records which were up to date;
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

**CERTIFICATE OF THE CHIEF EXECUTIVE OFFICER**

This Statement of Accounts provides a true and fair view of the financial position of the Board at 31 March 2013 and its income and expenditure for the year then ended.

Name: P J Camamile

Designation: Chief Executive Officer

Date: 7 May 2013



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### NOTE ACCOUNTING POLICIES

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

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies, as provided for in Regulation 12(b) of the Accounts and Audit Regulations 2011.
- (ii) The Board has completed this Statement of Accounts in accordance with the Financial Reporting Standard for Smaller Entities 2008 (FRSSE) issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and has prepared an Annual Return, which smaller bodies are required to do, in accordance with Regulation 12(a) of the Accounts and Audit Regulations 2011, based on these Accounts.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Parts 1 to 3 of the Guidance published by the Association of Drainage Authorities in 2008. This Statement of Accounts therefore includes the Accounting Statement reported on the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

#### 2 ACCOUNTING CONCEPTS

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

Going Concern  
Prudence  
Accruals

#### 3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Most assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
- (ii) All fixed Assets are valued on the following basis:
  - Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:
    - Non-specialised operational properties – existing use value
    - Specialised operational properties – depreciated replacement cost
  - Vehicles, plant and equipment are included at cost less depreciation
- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method.
- (v) The useful lives of the various assets held on the Fixed Asset Register are as follows:
  - Motor Vehicles and Equipment: 4 years
  - Excavators and Tractors: 5 years
  - Office and Radio Equipment: 3 years





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### NOTE ACCOUNTING POLICIES (CONTINUED)

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Specialist Plant and Equipment:  $\leq$  10 years  
Fixed Pumping Plant: 20 years  
Lifting Equipment: 5 years  
Land: not depreciated  
Pumping Stations: 10 years  
Buildings: 50 years

#### 4 STOCKS AND WORK IN PROGRESS

Stocks and work in progress are valued at the lower of cost or net realisable value.

#### 5 GOVERNMENT GRANTS AND SUBSIDIES

Government grants and contributions have been credited to the Income and Expenditure Account on an accruals basis.

#### 6 PENSIONS

- (i) The Board participates in the Local Government Pension Scheme, a defined benefit scheme operated by Lincolnshire County Council. The Board pays a contribution of 28.5% on employees pensionable pay into the pension fund.
- (ii) The expected cost of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure Account in order to spread the cost over the service lives of employees in the scheme. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.
- (iii) The Board's share of the schemes assets and liabilities are included at fair value, as calculated annually by the actuary, which in turn gives rise to actuarial gains and losses. Liabilities are discounted to their current price using a discount rate of 4.5%, which has changed from 4.8%. Furthermore liabilities have been discounted using the yield on the iBoxx over 15 year AA bond index to taking the single average gilt yield which gives the same present value as the gilt curve applied to the cashflows of a typical LGPS employer with a duration of around 20 years, plus the median 'credit spread' applying to the AA corporate bonds within the iBoxx over 15 years index. The schemes assets have been valued using the following methods:

Quoted securities – Current bid price  
Unquoted securities – Professional estimate  
Unitised securities – Current bid price  
Property – Market value

- (iv) The Annual Report of the LPGS Pension Scheme is available from Lincolnshire County Council, Pensions section, County Offices, Lincoln.

#### 7 TAXATION

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



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**NOTE ACCOUNTING POLICIES (CONTINUED)**

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

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

**9 INCOME RECOGNITION**

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

**10 RESERVES**

The Board holds the following Reserves, the adequacy of which is reviewed by the Board annually:

- (i) General Reserve  
The Association of Drainage Authorities guidance recommends that the General Reserve held by the Board is 20% to 25% of estimated net expenditure. The year end surplus/(deficit) is taken to the General Reserve.
- (ii) Development Reserve  
The purpose of this Reserve is to reduce the impact on drainage rates from development that takes place in the area. The Board charges developers a standard rate per impermeable hectare for agricultural land which is developed and becomes a hard standing area, such as housing, roadways etc. The money is credited to this Reserve and then used to reduce the gross cost of capital work needed to cater for the additional flows arising from such development. The income for this reserve therefore comes exclusively from developers and is used to fund in part improvement works that are necessary because of development.
- (iii) Mobile Plant Renewals Reserve  
The purpose of this Provision is to reduce the impact on drainage rates as and when equipment is bought and sold, in accordance with the mobile plant renewals programme.
- (iv) Fixed Plant Renewals Reserve  
The purpose of this Reserve is to reduce the impact on drainage rates as and when pumping plant and gravity sluices are refurbished or improved, in accordance with the Pumping Station Refurbishment Programme and Capital Works Programme.
- (v) ICT Renewals Reserve  
The purpose of this Reserve is to reduce the impact on drainage rates as and when computer hardware and/or software are upgraded periodically.
- (vi) Partnership Working Reserve  
The purpose of this Reserve is to fund drainage work in partnership with other Risk Management Authorities, where there are clear and tangible benefits to the Board of carrying out the work that could not be delivered unilaterally.
- (vii) Capital Works Reserve  
The purpose of this Reserve is to hold money from slippage in Capital Schemes Expenditure until such time as the works take place.



**NOTE ACCOUNTING POLICIES (CONTINUED)**

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(viii) Revaluation Reserve

This Reserve has arisen from the revaluation of some of the Board's land and buildings.

(ix) Pension Reserve

The pension liability has been estimated by the Fund Actuary and is meant to show the extent of the Board's liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this Reserve does not represent an estimate of the exist cost of withdrawing from the Local Government Pension Scheme.

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

Notes	Income and Expenditure Account	Actual 2011/12 £	Actual 2012/13 £	Annual Estimate £	Variance £
	<b><u>Income</u></b>				
	Occupiers Drainage Rates	869,406.15	867,579.44	867,582	-2.56
1	Special Levies issued by the Board	1,096,289.33	1,104,597.32	1,104,377	220.32
	Grants Applied	70,631.31	121,809.60	2,700	119,109.60
	Rental Income	7,188.44	6,316.21	6,500	-183.79
	Income from Rechargeable Works	15,483.77	20,749.82	0	20,749.82
	Investment Interest	37,650.57	30,751.57	15,000	15,751.57
	Development Contributions	32,245.22	5,099.10	30,000	-24,900.90
2	Net Surplus on Operating Accounts	0.00	0.00	0	0.00
3	Other Income	18,114.72	1,476.92	3,000	-1,523.08
	<b>Total Income</b>	<b>£2,147,009.51</b>	<b>£2,158,379.98</b>	<b>£2,029,159</b>	<b>£129,220.98</b>
	<b><u>Less Expenditure</u></b>				
4	Capital Works	279,958.05	278,390.30	661,000	382,609.70
5	Environment Agency Precept	145,835.00	145,835.00	152,835	7,000.00
6	Maintenance Works	1,353,723.50	1,237,922.15	1,485,889	247,966.85
7	Administration Charges	170,704.88	142,281.48	183,571	41,289.52
	Cost of Rechargeable Works	2,388.77	12,943.43	0	-12,943.43
2	Net Deficit on Operating Accounts	18,332.88	93,480.05	0	-93,480.05
	<b>Total Expenditure</b>	<b>£1,970,943.08</b>	<b>£1,910,852.41</b>	<b>£2,483,295</b>	<b>£572,442.59</b>
	Profit/(Loss) on disposal of Fixed Assets	£16,800.00	£54,500.00	£0	54,500.00
8	<b>Net Surplus/(Deficit)</b>	<b>£192,866.43</b>	<b>£302,027.57</b>	<b>-£454,136</b>	<b>£756,163.57</b>

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

Notes	Balance Sheet as at 31-3-2013	Opening Balance £	Movement This Year £	Closing Balance £
<b>9</b>	<b>Fixed Assets</b>			
	Land and Buildings	480,500.02	-786.90	479,713.12
	Plant and Equipment	432,237.14	47,209.34	479,446.48
	Office and RT Equipment	0.00	0.00	0.00
	Pumping Stations	125,400.12	-15,674.88	109,725.24
		<b>1,038,137.28</b>	<b>30,747.56</b>	<b>1,068,884.84</b>
	<b>Current Assets</b>			
10	Bank Current Account	102,249.15	-35,146.79	67,102.36
	Stock	9,031.41	-1,923.90	7,107.51
11	Debtors Control Account	7,119.00	-1,931.24	5,187.76
	Work in Progress	0.00	0.00	0.00
12	Short Term Investments	2,600,000.00	700,000.00	3,300,000.00
13	Rates/Special Levies Due	6,008.73	-5,283.35	725.38
	Prepayments	0.00	0.00	0.00
	Prepayments WMA	0.00	-30,388.00	-30,388.00
	Accrued Interest	26,743.01	-25,354.96	1,388.05
	VAT Due	25,958.20	17,835.86	43,794.06
14	Grants Due	24,477.89	-7,721.39	16,756.50
		<b>2,801,587.39</b>	<b>610,086.23</b>	<b>3,411,673.62</b>
	<b>Less Current Liabilities</b>			
	Creditors Control Account	-3,899.13	4,656.64	757.51
15	Grants Unapplied	108,963.69	352,019.01	460,982.70
16	Holiday Entitlement Control	3,846.96	-1,132.81	2,714.15
	Payroll Liabilities	0.00	0.00	0.00
	Accruals	16,339.72	-1,061.74	15,277.98
		<b>125,251.24</b>	<b>354,481.10</b>	<b>479,732.34</b>
	<b>Net Current Assets</b>	<b>2,676,336.15</b>	<b>255,605.13</b>	<b>2,931,941.28</b>
	<b>Less Long Term Liabilities</b>			
18	Pension Liability	3,517,000.00	456,000.00	3,973,000.00
	<b>Net Assets</b>	<b>£197,473.43</b>	<b>-£169,647.31</b>	<b>£27,826.12</b>
	<b>Reserves</b>			
	<b>Earmarked</b>			
	General Reserve	718,058.32	204,387.29	922,445.61
	Development Reserve	250,962.86	0.00	250,962.86
	Partnership Working Reserve	113,139.00	0.00	113,139.00
	ICT Reserve	13,765.79	0.00	13,765.79
	Fixed Plant Reserve	1,317,687.62	0.00	1,317,687.62
17	Capital Works Reserve	267,459.72	97,640.28	365,100.00
	Mobile Plant Reserve	210,000.00	0.00	210,000.00
		<b>2,891,073.31</b>	<b>302,027.57</b>	<b>3,193,100.88</b>
	<b>Non-Distributable</b>			
	Revaluation Reserve	823,400.12	-15,674.88	807,725.24
18	Pension Reserve	-3,517,000.00	-456,000.00	-3,973,000.00
		<b>-2,693,599.88</b>	<b>-471,674.88</b>	<b>-3,165,274.76</b>
	<b>Total Reserves</b>	<b>£197,473.43</b>	<b>-£169,647.31</b>	<b>£27,826.12</b>

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

### Note Notes to the Accounts

1. Special Levies collected from constituent Billing Authorities were as follows:

	<u>2011/12</u>	<u>2012/13</u>
South Holland District Council	1,095,510.33	1,103,818.32
Boston Borough Council	779.00	779.00
	<b>1,096,289.33</b>	<b>1,104,597.32</b>

2. The Net Operating Surplus/(Deficit) for this year is made up as follows:

	<u>2011/12</u>	<u>2012/13</u>
Labour Operations Account	-29,816.68	-53,736.49
Mobile Plant Operations Account	11,483.80	-39,743.56
	<b>-18,332.88</b>	<b>-93,480.05</b>

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

3. Other Income is made up as follows:

	<u>2011/12</u>	<u>2012/13</u>
Shared Income (WMA)	11,936.00	0.00
Sundry Contributions	4,678.72	1,476.92
Summons Costs	1,500.00	0.00
	<b>18,114.72</b>	<b>1,476.92</b>

4. The gross cost of each capital scheme is detailed on the schedule of capital works as managed by the District Engineer, which can be made available to members on request. The Grants Due/(Unapplied) also correspond with the figures shown on the Balance Sheet.

5. The EA Precept for 2012/13 is slightly less than what was estimated. Half of the EA Precept is payable to the EA on 31 May and the other half is due to be paid to them on 30 November.

6. The detailed maintenance operations in each sub catchment are shown on the schedule of maintenance works as controlled by the Operations Manager, which can be made available to members on request, and is summarised as follows:

	<u>2011/12</u>	<u>2012/13</u>
Labour Charges	524,276.75	385,348.00
Plant Charges	277,414.18	219,347.75
Out-sourced work	177,930.98	198,661.49
Materials	135,234.23	65,472.14
Electricity	33,117.30	97,153.73
Telemetry	14,894.66	17,420.82
Depreciation	7,278.84	7,278.84
Insurance	2,611.07	2,996.49
Compensation	41,696.20	49,961.45
<b>Direct Works</b>	<b>1,214,454.21</b>	<b>1,043,640.71</b>
Technical Support Costs (WMA)	80,644.00	134,427.00
Technical Support Costs (Direct)	58,375.29	59,464.44
Biodiversity Action Plan Costs	250.00	390.00
<b>Maintenance Works</b>	<b>1,353,723.50</b>	<b>1,237,922.15</b>

7. Administration charges reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). Detailed expenditure is monitored by the Consortium Management Committee and the Board on a quarterly basis:

	<u>2011/12</u>	<u>2012/13</u>
Consortium Charges	144,669.00	132,126.00
Depreciation Marsh Reeves	14,250.00	786.90
Drainage Rates AV (Increases)/Decreases	1,217.24	2,534.15
Sundry Expenses	818.00	0.00

From: 01 April 2012  
 To: 31 March 2013

Period To: 12  
 Year Ended: 31 March 2013

**Note Notes to the Accounts**

Sundry Debtors written off	1,898.00	0.00
Settlement Discount taken	7,852.64	6,834.43
	<b>170,704.88</b>	<b>142,281.48</b>

8. At the time of preparing the Estimates, the Board planned to finance the estimated net deficit as follows:

	2011/12	2012/13
Transfer from the Capital Works Reserve	147,278.00	3,300.00
Transfer from the Development Reserve	35,000.00	0.00
Transfer from the Fixed Plant Reserve	56,722.00	380,000.00
Transfer from the Precept Stabilisation Reserve	30,500.00	0.00
Reducing the Balance of the General Reserve	57,001.00	70,836.00
	<b>326,501.00</b>	<b>454,136.00</b>

9. **TANGIBLE FIXED ASSETS**

	Pumping Stations	Land and Buildings	Plant and Equipment	Office & RT Equipment
<b>Cost</b>				
Opening Balance as at 1 April 2012	156,750	841,213	1,290,700	72,771
(+) Additions	0	0	155,753	0
(-) Disposals	0	0	-172,184	0
Closing Balance as at 31 March 2013	<b>156,750</b>	<b>841,213</b>	<b>1,274,269</b>	<b>72,771</b>
<b>Depreciation</b>				
Opening Balance as at 1 April 2012	31,350	360,713	858,463	72,771
(+) Depreciation Charge for year	15,675	787	108,544	0
(-) Accumulated depreciation written out on disposal	0	0	-172,184	0
Closing Balance as at 31 March 2013	<b>47,025</b>	<b>361,500</b>	<b>794,823</b>	<b>72,771</b>
Net Book Value at 31 March 2012	<b>125,400</b>	<b>480,500</b>	<b>432,237</b>	<b>0</b>
Net Book Value at 31 March 2013	<b>109,725</b>	<b>479,713</b>	<b>479,446</b>	<b>0</b>

Full details of all movements during this year are recorded in the Board's Fixed Asset Register. The Board also shares ownership of a proportion of the WMA Office Equipment, which is recorded in the WMA's Fixed Asset Register.

10. Additional sums are now being invested on the short term money market to maximise the return on the working balances, in accordance with the Board's Investment Policy. The Bank Current Account is reconciled as follows:

	2011/12	2012/13
Opening Balance as at 1 April b/fwd	131,991.96	102,249.15
Receipts	4,566,631.26	5,580,709.82
Payments	-4,596,374.07	-5,615,856.61
Closing Balance as at 31 March c/fwd	102,249.15	67,102.36
Balance on Statement as at 31 March	106,788.09	261,255.77
Less: Unpresented Payments	-116,826.95	-194,195.72
Add: Unpresented Receipts	112,288.01	42.31
Closing Balance as at 31 March c/fwd	102,249.15	67,102.36

11. The Aged Debtor profile is currently as follows:

	Amount	Number of Debtors
<b>Debt period</b>		
<=30 days	801.16	2
>30 days and <=60 days	4,305.60	1
>60 days and <=90 days	0.00	0
>90 days	81.00	3



# South Holland Drainage Board

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

## Note Notes to the Accounts

5,187.76 6

### >90 days

	Amount	Inv. Date	Originator
NE0002	75.00	17/06/2011	Annual Rent
MA0002	1.00	11/06/2012	Grazing Agreement
HA0005	5.00	11/06/2012	Land Rental
	<b>81.00</b>		

12. Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest 95 day notice account	500,000.00	12/01/2013	Ongoing	1.26%
Nottingham Building Society	400,000.00	02/01/2013	15/04/2013	0.50%
Market Harborough Building Society	300,000.00	15/01/2013	30/04/2013	0.38%
Vernon Building Society	300,000.00	31/01/2013	15/05/2013	0.35%
National Counties Building Society	300,000.00	15/02/2013	31/05/2013	0.45%
Newcastle Building Society	500,000.00	28/02/2013	14/06/2013	0.45%
Tipton & Coseley Building Society	500,000.00	15/03/2013	01/07/2013	0.45%
Hinckley & Rugby Building Society	500,000.00	28/03/2013	15/07/2013	0.40%
	<b>3,300,000.00</b>			

13. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 42 Ratepayers that have not paid their Drainage Rates for 2012/13, as compared to 43 Ratepayers this time last year.

14. The following grants are due on capital work:

	2011/12	2012/13
SCH42 Holbeach River Outfall Sluice Refurbishment	0.00	16,756.50
SCH14 Health & Safety Works	11,071.33	0.00
SCH41 Lords Sluice Refurbishment	13,406.56	0.00
	<b>24,477.89</b>	<b>16,756.50</b>

15. Grants Unapplied are those grants that we have received in advance of doing work on the following schemes:

	2011/12	2012/13
SCH14 Health & Safety Works	0.00	15,928.67
SCH22 Little Holland Pumping Station Refurbishment	27,485.92	485.92
SCH23 Wisemans Pumping Station	9,829.73	9,683.48
SCH25 South Holland Main Drain Sluice Refurbishment	11,511.85	1,803.60
SCH27 Generator Connections	7,933.54	7,933.54
SCH29 Catchment Modelling Fleet Fen	10,649.56	10,649.56
SCH30 Catchment Modelling Peartree Hill	428.94	428.94
SCH31 Catchment Modelling Donningtons	4,986.45	4,986.45
SCH32 Peartree Pump Replacement	12,216.49	12,216.49
SCH33 Fleet Fen Refurbishment	7,867.28	7,867.28
SCH34 Lords Sluice Preliminaries	54.12	54.12
SCH35 Catchment Modelling Little Holland	14,000.00	1,734.70
SCH36 Catchment Modelling Roses	1,999.81	938.92
SCH41 Lords Sluice Refurbishment	0.00	145,518.25
SCH43 Clay Lake Pumping Station Refurbishment	0.00	240,752.78
	<b>108,963.69</b>	<b>460,982.70</b>

16. The Holiday Entitlement Control relates to frozen holiday pay for the following employees. This liability will increase every year by the rate of wage increase until the employees retire, which was agreed by the Board's predecessors in 1974:

	2011/12	2012/13
Works Supervisor (S12): 21 days	2,668.52	2,714.15
Works Operative (L1101): 16 days	1,178.44	0.00



**From:** 01 April 2012  
**To:** 31 March 2013

**Period To:** 12  
**Year Ended:** 31 March 2013

**Note**    **Notes to the Accounts**

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**3,846.96            2,714.15**

17.    The Capital Works Reserve is currently made up as follows:

		<b>Tfr from/(to)</b>		
		<b>2011/12</b>	<b>Gen. Reserve</b>	<b>2012/13</b>
N/A	Unallocated	8,759.72	-759.72	8,000.00
SCH18	Telemetry	20,000.00	-20,000.00	0.00
SCH35	Catchment Modelling Little Holland	5,000.00	-5,000.00	0.00
SCH36	Catchment Modelling Roses	2,000.00	-2,000.00	0.00
SCH41	Lords Sluice Refurbishment	210,000.00	45,100.00	255,100.00
SCH39	Catchment Modelling Sutton St James	800.00	-800.00	0.00
SCH40	Catchment Modelling Free Discharge Area	900.00	-900.00	0.00
SCH42	Holbeach River Sluice Refurbishment (preliminaries)	20,000.00	-12,000.00	8,000.00
SCH43	Clay Lake Pumping Station Refurbishment	0.00	94,000.00	94,000.00
		<b>267,459.72</b>	<b>97,640.28</b>	<b>365,100.00</b>

**18. Pension Liability**

- (i)    The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional liability that is shown as a Long Term Liability on the Balance Sheet. This figure is meant to show the extent of the Board's liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this sum does not represent an estimate of the exit cost of withdrawing from the LGPS at the year end.
  
- (ii)    The Board is a member of the Water Management Alliance Consortium and as such will also have a proportion of the pension liability of £1,023,000 for the shared staff as at 31 March 2013 that are employed by King's Lynn IDB, t/a the Water Management Alliance.

P J CAMAMILE  
CHIEF EXECUTIVE

P WALKER  
FINANCE ASSISTANT

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2008/09 £	Actual 2009/10 £	Actual 2010/11 £	Actual 2011/12 £	Cumulative Gross Cost B/Fwd £	Actual 2012/13 £	Annual Estimate 2012/13 £	Variance (2012/13) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied £
<b>Grant Aided Works:</b>																		
SCH14	Health and Safety works	IDB0092	45%	48,737.00	62,028.82	1,997.90	82,761.23	195,524.95	0.00	0	0.00	195,524.95	290,500	94,975.05	87,986.23	103,914.90	-15,928.67	0.00
SCH22	Little Holland Pumping Station Refurbishment	IDB0093	45%	100,431.50	0.00	171,003.85	18,484.82	289,920.17	0.00	0	0.00	289,920.17	291,000	1,079.83	130,464.08	130,950.00	-485.92	0.00
SCH23	Wisemans Pumping Station	IDB0091	45%	94,649.87	0.00	111,747.32	16,758.97	223,156.16	325.00	0	-325.00	223,481.16	245,000	21,518.84	100,566.52	110,250.00	-9,683.48	146.25
SCH25	South Holland Main Drain Sluice Refurbishment	IDB0116	45%	18,900.85	200,247.66	241,713.27	3,556.32	464,418.10	21,573.91	0	-21,573.91	485,992.01	490,000	4,007.99	218,696.40	220,500.00	-1,803.60	9,708.26
SCH26	Catchment Modelling Clay Lake/Wisemans	IDB0112	45%	0.00	22,139.45	4,465.00	0.00	26,604.45	0.00	0	0.00	26,604.45	31,000	4,395.55	11,972.00	11,972.00	0.00	0.00
SCH27	Generator Connections	IDB0107	45%	0.00	84,719.33	7,650.59	0.00	92,369.92	0.00	0	0.00	92,369.92	152,000	59,630.08	41,566.46	49,500.00	-7,933.54	0.00
SCH29	Catchment Modelling Fleet Fen	IDB0147	45%	0.00	142.20	25,192.10	0.00	25,334.30	0.00	0	0.00	25,334.30	49,000	23,665.70	11,400.44	22,050.00	-10,649.56	0.00
SCH30	Catchment Modelling Peartree Hill	IDB0124	45%	0.00	3,966.80	16,080.00	0.00	20,046.80	0.00	0	0.00	20,046.80	21,000	953.20	9,021.06	9,450.00	-428.94	0.00
SCH31	Catchment Modelling Donningtons	IDB0125	45%	0.00	3,414.00	5,505.00	0.00	8,919.00	0.00	0	0.00	8,919.00	20,000	11,081.00	4,013.55	9,000.00	-4,986.45	0.00
SCH32	Peartree Pump Replacement	IDB0151	45%	0.00	2,897.50	91,934.25	8,020.49	102,852.24	0.00	0	0.00	102,852.24	130,000	27,147.76	46,283.51	58,500.00	-12,216.49	0.00
SCH33	Fleet Fen Refurbishment	IDB0152	45%	0.00	0.00	138,465.62	14,051.53	152,517.15	0.00	0	0.00	152,517.15	170,000	17,482.85	68,632.72	76,500.00	-7,867.28	0.00
SCH34	Lords Sluice Preliminaries	IDB0169	45%	0.00	0.00	6,733.23	13,146.51	19,879.74	0.00	0	0.00	19,879.74	20,000	120.26	8,945.88	9,000.00	-54.12	0.00
SCH35	Catchment Modelling Little Holland	IDB0170	45%	0.00	0.00	27,256.23	0.00	27,256.23	0.00	0	0.00	27,256.23	31,112	3,855.77	12,265.30	14,000.00	-1,734.70	12,265.30
SCH36	Catchment Modelling Roses	IDB0171	45%	0.00	0.00	2,357.53	0.00	2,357.53	0.00	0	0.00	2,357.53	4,444	2,086.47	1,060.89	1,999.81	-938.92	1,060.89
SCH41	Lords Sluice Refurbishment	IDB0229	45%	0.00	0.00	0.00	29,792.35	29,792.35	145,833.77	228,000	82,166.23	175,626.12	499,000	323,373.88	79,031.75	224,550.00	-145,518.25	65,625.20
SCH42	Holbeach River Outfall Sluice Refurb. - PAR Prep	IDB0249	100%	0.00	0.00	0.00	0.00	0.00	16,756.50	38,000	21,243.50	16,756.50	30,000	13,243.50	16,756.50	0.00	16,756.50	16,756.50
				<b>262,719.22</b>	<b>379,555.76</b>	<b>852,101.89</b>	<b>186,572.22</b>	<b>1,680,949.09</b>	<b>184,489.18</b>	<b>266,000</b>	<b>81,510.82</b>	<b>1,848,681.77</b>	<b>2,474,056</b>	<b>608,617.73</b>	<b>848,663.29</b>	<b>1,052,136.71</b>	<b>-203,473.42</b>	<b>105,562.40</b>
<b>Local Levy Aided</b>																		
SCH43	Clay Lake Pumping Station Refurbishment	LL021	100%	0.00	0.00	0.00	0.00	0.00	16,247.22	300,000	283,752.78	16,247.22	257,000	240,752.78	16,247.22	257,000.00	-240,752.78	16,247.22
<b>Non-Grant Aided Works:</b>																		
SCH18	Telemetry Renewal	N/A	0%	0.00	9,647.85	2,616.31	0.00	12,264.16	1,470.00	20,000	18,530.00	13,734.16	20,000	6,265.84	0.00	0.00	0.00	0.00
SCH35	Catchment Modelling Little Holland	N/A	0%	0.00	0.00	0.00	22,029.70	22,029.70	3,925.00	3,500	-425.00	25,954.70	29,888	3,933.30	0.00	0.00	0.00	0.00
SCH36	Catchment Modelling Roses	N/A	0%	0.00	0.00	0.00	6,000.00	6,000.00	950.00	1,000	50.00	6,950.00	7,556	606.00	0.00	0.00	0.00	0.00
SCH37	Winters Lane Drain Improvements	N/A	0%	0.00	0.00	0.00	19,170.28	19,170.28	0.00	0	0.00	19,170.28	0	-19,170.28	0.00	0.00	0.00	0.00
SCH38	Catchment Modelling Gotts	N/A	0.00	0.00	0.00	0.00	7,000.00	7,000.00	0.00	0	0.00	7,000.00	0	-7,000.00	0.00	0.00	0.00	0.00
SCH39	Catchment Modelling Sutton St James	N/A	0.00	0.00	0.00	0.00	3,113.85	3,113.85	10,723.90	10,500	-223.90	13,837.75	0	-13,837.75	0.00	0.00	0.00	0.00
SCH40	Catchment Modelling Free Discharge Area	N/A	0.00	0.00	0.00	0.00	36,072.00	36,072.00	23,950.00	24,000	50.00	60,022.00	0	-60,022.00	0.00	0.00	0.00	0.00
SCH44	Catchment Modelling Westmere	N/A	0.00	0.00	0.00	0.00	0.00	0.00	2,182.50	2,200	17.50	2,182.50	0	-2,182.50	0.00	0.00	0.00	0.00
SCH45	Catchment Modelling Fleet Haven	N/A	0.00	0.00	0.00	0.00	0.00	0.00	6,547.50	6,500	-47.50	6,547.50	0	-6,547.50	0.00	0.00	0.00	0.00
SCH46	Catchment Modelling Dawsmere	N/A	0.00	0.00	0.00	0.00	0.00	0.00	4,365.00	4,000	-365.00	4,365.00	0	-4,365.00	0.00	0.00	0.00	0.00
SCH47	Catchment Modelling Lords/Wragg Marsh	N/A	0.00	0.00	0.00	0.00	0.00	0.00	10,548.75	10,500	-48.75	10,548.75	0	-10,548.75	0.00	0.00	0.00	0.00
SCH48	Catchment Modelling Lawyers	N/A	0.00	0.00	0.00	0.00	0.00	0.00	9,457.50	9,500	42.50	9,457.50	0	-9,457.50	0.00	0.00	0.00	0.00
SCH49	Catchment Modelling Andersons	N/A	0.00	0.00	0.00	0.00	0.00	0.00	3,273.75	3,300	26.25	3,273.75	0	-3,273.75	0.00	0.00	0.00	0.00
SCH53	Second Line Bank Investigation	N/A	0.00	0.00	0.00	0.00	0.00	0.00	260.00	0	-260.00	260.00	0	-260.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>9,647.85</b>	<b>2,616.31</b>	<b>93,385.83</b>	<b>105,649.99</b>	<b>77,653.90</b>	<b>95,000</b>	<b>17,346.10</b>	<b>183,303.89</b>	<b>57,444</b>	<b>-125,859.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£262,719.22</b>	<b>£389,203.61</b>	<b>£854,718.20</b>	<b>£279,958.05</b>	<b>£1,786,599.08</b>	<b>£278,390.30</b>	<b>£661,000</b>	<b>£382,609.70</b>	<b>£2,048,232.88</b>	<b>£2,788,500</b>	<b>£723,510.62</b>	<b>£864,910.51</b>	<b>£1,309,136.71</b>	<b>-£444,226.20</b>	<b>£121,809.62</b>

K L J VINES  
DISTRICT ENGINEER



**From:** 01 April 2012  
**To:** 31 March 2013

**Period To:** 12  
**Year Ended:** 31 March 2013

MAINTENANCE		Actual 2011/12 £	Actual 2012/13 £	Annual Estimate £	Variance £
<b>DRAINS</b>					
DM01	Hand Roding	7,502.50	3,590.66	10,500.00	6,909.34
DM02	Mechanical Roding	456,508.68	377,161.91	482,000.00	104,838.09
DM03	Chemical Weed Control	14,162.57	1,134.34	14,600.00	13,465.66
DM04	Mudding Channels	51,670.77	51,884.96	63,000.00	11,115.04
DM05	Cleansing Culverts and Inspecting Pipes	53,448.85	11,525.75	53,000.00	41,474.25
DM06	Bushing and Tree Coppicing	42,927.01	45,948.58	58,000.00	12,051.42
DM07	Vermin Control	11,859.10	7,098.45	15,200.00	8,101.55
DM08	New Access Works	44,629.47	33,235.06	40,000.00	6,764.94
DM09	Slip Repairs	149,680.54	33,590.92	136,262.00	102,671.08
DM10	Reinstating Land Tile Outfalls	1,151.50	0.00	0.00	0.00
DM11	Culvert Repairs and Renewals	70,469.80	45,514.45	67,869.00	22,354.55
DM12	Gauge Boards	6.48	0.00	0.00	0.00
DM13	Fencing	3,945.37	1,982.42	4,000.00	2,017.58
DM14	Gates	13,619.66	6,006.60	14,000.00	7,993.40
DM15	Rubbish Clearance (Inert)	7,510.50	4,059.00	10,000.00	5,941.00
DM16	Rubbish Clearance (Vehicles)	256.00	0.00	500.00	500.00
DM17	Rubbish Clearance (Hazardous)	42.43	0.00	500.00	500.00
DM18	Rubbish Clearance (Tyres)	374.25	0.00	1,100.00	1,100.00
DM19	Wracking	806.25	10,013.40	5,000.00	-5,013.40
DM20	General Duties	18,441.10	17,834.36	15,700.00	-2,134.36
DM21	Freshwater Feeds	2,750.00	0.00	0.00	0.00
		<b>£951,762.83</b>	<b>£650,580.86</b>	<b>991,231.00</b>	<b>£340,650.14</b>
PR01	Workshop	28,088.47	63,539.96	55,712.00	-7,827.96
<b>PUMPING STATIONS</b>					
PS01	Fleet Haven	22,483.79	42,403.59	12,639.00	-29,764.59
PS02	Dawsmere	20,455.52	12,217.94	12,639.00	421.06
PS03	Lords	11,997.12	9,177.54	12,639.00	3,461.46
PS04	Fleet Fen	9,044.92	7,431.53	12,639.00	5,207.47
PS05	Clay Lake	11,704.99	11,384.82	12,640.00	1,255.18
PS06	Wisemans	15,656.26	39,787.62	12,640.00	-27,147.62
PS07	Peartree Hill	6,402.29	7,403.16	12,639.00	5,235.84
PS08	Donningtons	3,849.48	3,318.86	12,639.00	9,320.14
PS09	Little Holland	13,256.58	25,539.47	12,640.00	-12,899.47
PS10	Sutton St James	2,956.84	4,109.11	12,639.00	8,529.89
PS11	Manor Farm	4,087.29	7,150.45	12,639.00	5,488.55
PS12	Westmere	4,051.21	10,672.54	12,639.00	1,966.46
PS13	Holbeach Bank	13,288.16	4,945.68	12,639.00	7,693.32
PS14	Gotts	4,444.19	5,293.40	12,639.00	7,345.60
PS15	Roses	3,593.42	4,339.96	12,639.00	8,299.04
PS16	Lawyers	20,046.59	57,497.07	12,640.00	-44,857.07
PS17	New Pumping Station	932.34	4,211.35	12,639.00	8,427.65
		<b>£168,250.99</b>	<b>£256,884.09</b>	<b>£214,867.00</b>	<b>-£42,017.09</b>
<b>TIDAL SLUICES</b>					
TS01	Lords	304.00	1,350.06	4,415.00	3,064.94
TS04	Holbeach River	460.00	0.00	4,415.00	4,415.00
TS05	Lawyers	0.00	260.25	4,415.00	4,154.75
TS06	Lutton Leam	1,211.20	342.30	4,415.00	4,072.70
TS07	Westmere	0.00	0.00	4,415.00	4,415.00
TS08	Sutton Bridge	16,416.68	24,821.05	4,415.00	-20,406.05



**From: 01 April 2012**  
**To: 31 March 2013**

**Period To: 12**  
**Year Ended: 31 March 2013**

<b>MAINTENANCE</b>		<b>Actual 2011/12 £</b>	<b>Actual 2012/13 £</b>	<b>Annual Estimate £</b>	<b>Variance £</b>
TS09	Wragg Bridge Outfall	230.00	0.00	4,415.00	4,415.00
TS10	Bubble Curtain	0.00	0.00	4,415.00	4,415.00
		<b>£18,621.88</b>	<b>£26,773.66</b>	<b>£35,320.00</b>	<b>£8,546.34</b>
<b>SECOND LINE SLUICES</b>					
SL01	Fosdyke Marsh	120.00	0.00	100.00	100.00
SL02	Moulton River	459.10	151.90	100.00	-51.90
SL03	New Sea Bank Outfall	0.00	0.00	0.00	0.00
SL04	Wards Enclosure Soke Dyke	100.00	0.00	100.00	100.00
SL05	Holbeach River Old Sluice	439.50	304.50	400.00	95.50
SL06	Andersons	0.00	42,840.34	40,000.00	-2,840.34
SL07	Thimbleby	253.60	1,651.90	100.00	-1,551.90
SL08	Salt Marsh Soke Dyke	0.00	0.00	0.00	0.00
SL09	Coffee Tan	43,021.54	0.00	0.00	0.00
SL10	Daisy Hall	1,843.80	0.00	100.00	100.00
SL11	Gedney Enclosure to Dawsmere	0.00	0.00	0.00	0.00
SL12	Gedney Enclosure	173.60	151.90	100.00	-51.90
SL13	J C Mossops Enclosure	0.00	0.00	0.00	0.00
SL14	Lutton Leam - Salt Lake	80.00	0.00	0.00	0.00
SL15	Lutton Leam Road Bridge	1,238.90	761.60	400.00	-361.60
		<b>£47,730.04</b>	<b>£45,862.14</b>	<b>£41,400.00</b>	<b>-£4,462.14</b>
<b>WATER LEVEL CONTROL STRUCTURES</b>					
WL01	Decoy	0.00	0.00	800.00	800.00
WL02	Wheatmere	0.00	0.00	0.00	0.00
WL03	St Catherines	0.00	0.00	0.00	0.00
WL04	Bell Row	0.00	0.00	0.00	0.00
WL05	Brother House Bar	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	0.00	0.00
WL07	Quick Lane Drain Connection	0.00	0.00	0.00	0.00
WL08	Quick Lane Intake (SHMD)	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	0.00	0.00	0.00	0.00
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	0.00	0.00
		<b>£0.00</b>	<b>£0.00</b>	<b>£800.00</b>	<b>£800.00</b>
<b>DIRECT WORKS</b>		<b>£1,214,454.21</b>	<b>£1,043,640.71</b>	<b>£1,339,330.00</b>	<b>£295,689.29</b>
<b>TECHNICAL SUPPORT COSTS</b>		<b>139,019.29</b>	<b>193,891.44</b>	<b>135,759.00</b>	<b>-58,132.44</b>
<b>BIODIVERSITY ACTION PLAN COSTS</b>		<b>250.00</b>	<b>390.00</b>	<b>10,800.00</b>	<b>10,410.00</b>
<b>CONTINGENCY</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>MAINTENANCE WORKS</b>		<b>£1,353,723.50</b>	<b>£1,237,922.15</b>	<b>£1,485,889.00</b>	<b>£247,966.85</b>

A D PRICE  
OPERATIONS MANAGER

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

MAINTENANCE		Actual 2012/13 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
<b>DRAINS</b>											
DM01	Hand Roding	3,590.66	0.00	3,540.00	0.00	50.66	0.00	0.00	0.00	0.00	0.00
DM02	Mechanical Roding	377,161.91	154,244.00	157,512.00	5,672.80	9,771.66	0.00	0.00	0.00	0.00	49,961.45
DM03	Chemical Weed Control	1,134.34	0.00	1,080.00	0.00	54.34	0.00	0.00	0.00	0.00	0.00
DM04	Mudding Channels	51,884.96	20,007.50	24,804.00	6,956.50	116.96	0.00	0.00	0.00	0.00	0.00
DM05	Cleansing Culverts and Inspecting Pipes	11,525.75	492.75	2,374.00	8,659.00	0.00	0.00	0.00	0.00	0.00	0.00
DM06	Bushing and Tree Coppicing	45,948.58	13,614.25	25,720.00	6,476.00	138.33	0.00	0.00	0.00	0.00	0.00
DM07	Vermin Control	7,098.45	0.00	1,360.00	5,363.60	374.85	0.00	0.00	0.00	0.00	0.00
DM08	New Access Works	33,235.06	7,725.00	17,136.00	0.00	8,374.06	0.00	0.00	0.00	0.00	0.00
DM09	Slip Repairs	33,590.92	9,452.50	14,680.00	7,836.50	1,621.92	0.00	0.00	0.00	0.00	0.00
DM10	Reinstating Land Tile Outfalls	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM11	Culvert Repairs and Renewals	45,514.45	420.50	2,902.00	3,666.84	38,525.11	0.00	0.00	0.00	0.00	0.00
DM12	Gauge Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM13	Fencing	1,982.42	126.50	530.00	0.00	1,325.92	0.00	0.00	0.00	0.00	0.00
DM14	Gates	6,006.60	46.00	1,912.00	714.05	3,334.55	0.00	0.00	0.00	0.00	0.00
DM15	Rubbish Clearance (Inert)	4,059.00	391.00	2,430.00	238.00	1,000.00	0.00	0.00	0.00	0.00	0.00
DM16	Rubbish Clearance (Vehicles)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM17	Rubbish Clearance (Hazardous)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM18	Rubbish Clearance (Tyres)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM19	Wracking	10,013.40	1,293.75	7,730.00	989.65	0.00	0.00	0.00	0.00	0.00	0.00
DM20	General Duties	17,834.36	798.25	15,164.00	1,870.50	1.61	0.00	0.00	0.00	0.00	0.00
DM21	Freshwater Feeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£650,580.86</b>	<b>£208,612.00</b>	<b>£278,874.00</b>	<b>£48,443.44</b>	<b>£64,689.97</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£49,961.45</b>
PR01	Workshop	63,539.96	1,387.25	18,046.00	35,121.33	20.00	8,622.82	342.56	0.00	0.00	0.00
<b>PUMPING STATIONS</b>											
PS01	Fleet Haven	42,403.59	1,891.75	10,664.00	17,938.82	0.00	9,213.75	1,063.29	1,455.72	176.26	0.00
PS02	Dawsmere	12,217.94	0.00	3,676.00	1,876.96	0.00	3,995.51	1,037.49	1,455.72	176.26	0.00
PS03	Lords	9,177.54	0.00	4,072.00	1,557.68	0.00	1,139.18	776.70	1,455.72	176.26	0.00
PS04	Fleet Fen	7,431.53	0.00	3,254.00	3,115.69	0.00	-281.50	1,167.08	0.00	176.26	0.00
PS05	Clay Lake	11,384.82	0.00	2,866.00	6,162.40	0.00	1,056.76	1,123.40	0.00	176.26	0.00

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

MAINTENANCE		Actual 2012/13 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
PS06	Wisemans	39,787.62	0.00	8,112.00	13,059.68	0.00	15,944.91	1,039.05	1,455.72	176.26	0.00
PS07	Peartree Hill	7,403.16	0.00	1,216.00	1,182.12	0.00	3,665.38	1,163.40	0.00	176.26	0.00
PS08	Donningtons	3,318.86	0.00	880.00	1,099.18	0.00	0.00	1,163.42	0.00	176.26	0.00
PS09	Little Holland	25,539.47	0.00	2,912.00	5,208.23	0.00	16,059.70	1,183.28	0.00	176.26	0.00
PS10	Sutton St James	4,109.11	0.00	1,852.00	931.51	0.00	0.00	1,149.34	0.00	176.26	0.00
PS11	Manor Farm	7,150.45	90.00	2,772.00	3,319.29	0.00	224.63	568.26	0.00	176.27	0.00
PS12	Westmere	10,672.54	0.00	2,424.00	2,273.24	0.00	5,230.74	568.29	0.00	176.27	0.00
PS13	Holbeach Bank	4,945.68	0.00	1,614.00	1,424.34	0.00	691.66	1,039.41	0.00	176.27	0.00
PS14	Gotts	5,293.40	0.00	1,340.00	1,138.64	0.00	1,600.97	1,037.52	0.00	176.27	0.00
PS15	Roses	4,339.96	0.00	1,500.00	993.68	0.00	631.99	1,038.02	0.00	176.27	0.00
PS16	Lawyers	57,497.07	51.75	5,168.00	29,174.68	20.00	22,463.99	442.38	0.00	176.27	0.00
PS17	New Pumping Station	4,211.35	0.00	1,464.00	1,914.16	0.00	629.85	27.07	0.00	176.27	0.00
		<b>£256,884.09</b>	<b>£2,033.50</b>	<b>£55,786.00</b>	<b>£92,370.30</b>	<b>£20.00</b>	<b>£82,267.52</b>	<b>£15,587.40</b>	<b>£5,822.88</b>	<b>£2,996.49</b>	<b>£0.00</b>
<b>TIDAL SLUICES</b>											
TS01	Lords	1,350.06	460.50	620.00	269.56	0.00	0.00	0.00	0.00	0.00	0.00
TS04	Holbeach River	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS05	Lawyers	260.25	0.00	0.00	260.25	0.00	0.00	0.00	0.00	0.00	0.00
TS06	Lutton Leam	342.30	0.00	0.00	342.30	0.00	0.00	0.00	0.00	0.00	0.00
TS07	Westmere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS08	Sutton Bridge	24,821.05	0.00	11,948.00	3,662.84	0.00	6,263.39	1,490.86	1,455.96	0.00	0.00
TS09	Wragg Bridge Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS10	Bubble Curtain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£26,773.66</b>	<b>£460.50</b>	<b>£12,568.00</b>	<b>£4,534.95</b>	<b>£0.00</b>	<b>£6,263.39</b>	<b>£1,490.86</b>	<b>£1,455.96</b>	<b>£0.00</b>	<b>£0.00</b>
<b>SECOND LINE SLUICES</b>											
SL01	Fosdyke Marsh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL02	Moulton River	151.90	0.00	0.00	151.90	0.00	0.00	0.00	0.00	0.00	0.00
SL03	New Sea Bank Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL04	Wards Enclosure Soke Dyke	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL05	Holbeach River Old Sluice	304.50	0.00	0.00	304.50	0.00	0.00	0.00	0.00	0.00	0.00
SL06	Andersons	42,840.34	6,854.50	20,074.00	15,169.67	742.17	0.00	0.00	0.00	0.00	0.00
SL07	Thimbleby	1,651.90	0.00	0.00	1,651.90	0.00	0.00	0.00	0.00	0.00	0.00

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

MAINTENANCE		Actual 2012/13 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
SL08	Salt Marsh Soke Dyke	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL09	Coffee Tan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL10	Daisy Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL11	Gedney Enclosure to Dawsmere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL12	Gedney Enclosure	151.90	0.00	0.00	151.90	0.00	0.00	0.00	0.00	0.00	0.00
SL13	J C Mossops Enclosure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL14	Lutton Leam - Salt Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL15	Lutton Leam Road Bridge	761.60	0.00	0.00	761.60	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£45,862.14</b>	<b>£6,854.50</b>	<b>£20,074.00</b>	<b>£18,191.47</b>	<b>£742.17</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>WATER LEVEL CONTROL STRUCTURES</b>											
WL01	Decoy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL02	Wheatmere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL03	St Catherines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL04	Bell Row	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL05	Brother House Bar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL07	Quick Lane Drain Connection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL08	Quick Lane Intake (SHMD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>DIRECT WORKS</b>		<b>£1,043,640.71</b>	<b>£219,347.75</b>	<b>£385,348.00</b>	<b>£198,661.49</b>	<b>£65,472.14</b>	<b>£97,153.73</b>	<b>£17,420.82</b>	<b>£7,278.84</b>	<b>£2,996.49</b>	<b>£49,961.45</b>

A D PRICE  
OPERATIONS MANAGER

From: 01 April 2012  
 To: 31 March 2013

 Period To: 12  
 Year Ended: 31 March 2013

Plant ID	Mobile Plant Operations Account	Productive Units	Charge Out Unit	£ Per Unit	Notional Income	Third Party R & M	In-house R & M	Fuels	RFL & Insurance	Depreciation	Total Expenditure	Over/(Under) Recovery
7115	Caterpillar Tracked Excavator (Hired)	846	Hours	12.00	<b>10,146.00</b>	132.45	1,116.00	2,448.86	0.00	0.00	<b>3,697.31</b>	<b>6,448.69</b>
7116	Volvo - AE06 0WG	414	Hours	18.00	<b>7,443.00</b>	526.54	1,602.00	2,478.00	234.37	0.00	<b>4,840.91</b>	<b>2,602.09</b>
7117	Volvo - AE57 LJZ	1,974	Hours	18.00	<b>35,523.00</b>	3,358.34	1,264.00	10,224.49	738.03	7,529.26	<b>23,114.12</b>	<b>12,408.88</b>
7118	Volvo - AJ58 UHP	1,126	Hours	18.00	<b>20,259.00</b>	3,322.35	2,098.00	6,852.54	849.33	15,189.96	<b>28,312.18</b>	<b>-8,053.18</b>
7119	Volvo - AE59 FWO	981	Hours	18.00	<b>17,649.00</b>	2,826.74	1,048.00	5,851.36	926.71	12,930.00	<b>23,582.81</b>	<b>-5,933.81</b>
7120	Volvo - AE62 CRZ	562	Hours	20.00	<b>11,232.00</b>	1,383.68	764.00	4,100.02	413.86	8,250.00	<b>14,911.56</b>	<b>-3,679.56</b>
	<b>360 Excavators</b>	<b>4,493</b>			<b>102,252.00</b>	<b>11,550.10</b>	<b>7,892.00</b>	<b>31,955.27</b>	<b>3,162.30</b>	<b>43,899.22</b>	<b>98,458.89</b>	<b>3,793.11</b>
7151	JCB - KX05 0BK	319	Hours	11.50	<b>3,668.50</b>	2,484.17	1,152.00	1,632.90	216.51	0.00	<b>5,485.58</b>	<b>-1,817.08</b>
	<b>JCBs</b>	<b>319</b>		<b>11.50</b>	<b>3,668.50</b>	<b>2,484.17</b>	<b>1,152.00</b>	<b>1,632.90</b>	<b>216.51</b>	<b>0.00</b>	<b>5,485.58</b>	<b>-1,817.08</b>
7435	Case - FX05 SGX	658	Hours	11.50	<b>7,567.00</b>	2,200.63	704.00	4,408.71	50.45	0.00	<b>7,363.79</b>	<b>203.21</b>
7436	Case - FX06 FVC	486	Hours	11.50	<b>5,589.00</b>	3,785.55	1,328.00	3,371.83	72.71	0.00	<b>8,558.09</b>	<b>-2,969.09</b>
7437	Case - FX06 FVD	100	Hours	11.50	<b>1,144.25</b>	147.23	1,512.00	395.24	65.95	0.00	<b>2,120.42</b>	<b>-976.17</b>
7438	John Deere - FX08 CDY	1,288	Hours	11.50	<b>14,812.00</b>	3,400.48	1,394.00	8,364.40	350.43	7,569.96	<b>21,079.27</b>	<b>-6,267.27</b>
7439	Claas - FX11 EWA	1,548	Hours	11.50	<b>17,802.00</b>	2,934.50	916.00	7,739.04	160.57	7,686.36	<b>19,436.47</b>	<b>-1,634.47</b>
7440	New Holland - EU11 MVP	1,153	Hours	11.50	<b>13,253.75</b>	2,223.16	1,482.00	5,197.59	655.65	12,159.96	<b>21,718.36</b>	<b>-8,464.61</b>
	<b>Tractors</b>	<b>4,080</b>			<b>60,168.00</b>	<b>14,691.55</b>	<b>7,336.00</b>	<b>29,476.81</b>	<b>1,355.76</b>	<b>27,416.28</b>	<b>80,276.40</b>	<b>-20,108.40</b>
7490	Trailers (7)	0	N/A	N/A	<b>0.00</b>	4,191.83	5,376.00	0.00	0.00	5,869.56	<b>15,437.39</b>	<b>-15,437.39</b>
7491	Sweeping Brush	0	Hours	3.00	<b>0.00</b>	0.00	128.00	0.00	0.00	0.00	<b>128.00</b>	<b>-128.00</b>
7541	Herder Rapier Flail	915	Hours	10.00	<b>9,150.00</b>	1,156.43	2,672.00	0.00	0.00	2,400.00	<b>6,228.43</b>	<b>2,921.57</b>
7542	Herder Rapier BK HAB Flail	811	Hours	10.00	<b>8,110.00</b>	3,554.31	1,488.00	0.00	0.00	0.00	<b>5,042.31</b>	<b>3,067.69</b>
7543	Bomford Condor Verge Mower	394	Hours	4.00	<b>1,574.00</b>	972.88	1,296.00	0.00	0.00	0.00	<b>2,268.88</b>	<b>-694.88</b>
7544	Bomford Condor	443	Hours	4.00	<b>1,772.00</b>	802.31	1,664.00	0.00	0.00	0.00	<b>2,466.31</b>	<b>-694.31</b>
7545	Berky Tree Cutter	162	Hours	13.00	<b>2,106.00</b>	138.80	1,048.00	0.00	0.00	0.00	<b>1,186.80</b>	<b>919.20</b>
7546	Habbig Tree Cutter	219	Hours	13.00	<b>2,847.00</b>	1,546.68	976.00	0.00	0.00	0.00	<b>2,522.68</b>	<b>324.32</b>
7547	Herder Grenadier	812	Hours	12.00	<b>9,738.00</b>	3,726.82	12,632.00	0.00	0.00	0.00	<b>16,358.82</b>	<b>-6,620.82</b>
	<b>Flail Mowers</b>	<b>3,755</b>			<b>35,297.00</b>	<b>11,898.23</b>	<b>21,776.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,400.00</b>	<b>36,074.23</b>	<b>-777.23</b>
7778	Conver Weedboat	0	Hours	25.00	<b>0.00</b>	0.00	32.00	0.00	-472.93	0.00	<b>-440.93</b>	<b>440.93</b>
7901	Montabert Breaker	0	Hours	25.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
	<b>Specialist Equipment</b>	<b>0</b>			<b>0.00</b>	<b>0.00</b>	<b>32.00</b>	<b>0.00</b>	<b>-472.93</b>	<b>0.00</b>	<b>-440.93</b>	<b>440.93</b>
7908	Herder 3.1m Basket (7116)	41	Hours	3.00	<b>123.00</b>	111.71	848.00	22.83	0.00	0.00	<b>982.54</b>	<b>-859.54</b>
7911	Herder 3.1m Basket (7116)	265	Hours	4.00	<b>1,060.00</b>	176.55	944.00	22.83	0.00	0.00	<b>1,143.38</b>	<b>-83.38</b>
7912	Herder 4.2Mm Basket (Spare)	174	Hours	5.00	<b>871.50</b>	225.10	704.00	22.83	0.00	525.64	<b>1,477.57</b>	<b>-606.07</b>
7913	Herder MXZT430 Basket (7115)	59	Hours	5.00	<b>292.50</b>	297.81	1,104.00	22.83	0.00	1,070.04	<b>2,494.68</b>	<b>-2,202.18</b>
7914	Herder MXZT550B Basket (7118)	761	Hours	6.00	<b>4,564.50</b>	485.76	2,800.00	22.84	0.00	1,923.96	<b>5,232.56</b>	<b>-668.06</b>
7915	Herder MXZT550B Mowing Bucket (7117)	1,011	Hours	6.00	<b>6,067.25</b>	286.32	1,408.00	22.84	0.00	1,928.04	<b>3,645.20</b>	<b>2,422.05</b>
7916	Herder MXZT860B Basket (7119)	391	Hours	9.00	<b>3,519.00</b>	380.23	1,536.00	22.84	0.00	4,826.04	<b>6,765.11</b>	<b>-3,246.11</b>
7917	Herder MRLT430SS Mowing Bucket (7440)	0	Hours	5.00	<b>0.00</b>	442.41	0.00	0.00	0.00	1,230.00	<b>1,672.41</b>	<b>-1,672.41</b>
7918	Herder MRLT430B Mowing Bucket (7116)	298	Hours	5.00	<b>1,490.00</b>	442.40	208.00	0.00	0.00	1,127.50	<b>1,777.90</b>	<b>-287.90</b>
7919	Herder MRLT430B Mowing Bucket (7115)	604	Hours	5.00	<b>3,017.50</b>	395.90	0.00	0.00	0.00	1,127.50	<b>1,523.40</b>	<b>1,494.10</b>
	<b>Baskets</b>	<b>3,603</b>			<b>21,005.25</b>	<b>3,244.19</b>	<b>9,552.00</b>	<b>159.84</b>	<b>0.00</b>	<b>13,758.72</b>	<b>26,714.75</b>	<b>-5,709.50</b>
<b>Mobile Plant Operations Account (this year)</b>					<b>£222,390.75</b>	<b>£48,060.07</b>	<b>£53,244.00</b>	<b>£63,224.82</b>	<b>£4,261.64</b>	<b>£93,343.78</b>	<b>£262,134.31</b>	<b>-£39,743.56</b>



From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

Plant ID	Mobile Plant Operations Account	Productive Units	Charge Out Unit	£ Per Unit	Notional Income	Third Party R & M	In-house R & M	Fuels	RFL & Insurance	Depreciation	Total Expenditure	Over/(Under) Recovery
<b>Mobile Plant Operations Account (last year)</b>					<b>£283,427.75</b>	<b>£54,064.86</b>	<b>£46,832.00</b>	<b>£74,898.49</b>	<b>£6,033.76</b>	<b>£90,114.84</b>	<b>£271,943.95</b>	<b>£11,483.80</b>



# South Holland Drainage Board

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

ID	Labour Operations Account	Actual 2011/12	Actual 2012/13	Annual Estimate	Variance	%
<b>Work Done:</b>						
7000	Labour Income	593,430.04	455,038.00	611,227.00	-156,189.00	-26%
<b>Direct Costs:</b>						
7010	Basic Pay	211,236.79	138,020.81	208,447.00	70,426.19	34%
7020	Overtime	81,975.38	56,183.90	77,793.00	21,609.10	28%
7080	Call Out/Expenses	68.33	316.48	0.00	-316.48	0%
7100	Travelling	12,842.11	8,287.63	13,590.00	5,302.37	39%
7110	Holiday Pay	36,581.06	39,318.62	35,032.00	-4,286.62	-12%
7120	Sick Pay	7,355.46	7,341.32	0.00	-7,341.32	0%
		<b>350,059.13</b>	<b>249,468.76</b>	<b>334,862.00</b>	<b>85,393.24</b>	<b>26%</b>
<b>Variable Overheads:</b>						
7070	Telephones	1,915.84	1217.54	1,500.00	-415.84	-28%
7130	Employers NI	32,575.67	24640.76	36,454.00	3,878.33	11%
7140	Employers Pension	70,254.99	59696.4	73,828.00	3,573.01	5%
7150	Private Medical Insurance	0.00	0	1,056.00	1,056.00	100%
		<b>104,746.50</b>	<b>85,554.70</b>	<b>112,838.00</b>	<b>8,091.50</b>	<b>7%</b>
<b>Fixed Overheads:</b>						
7160	Operations Manager	55,732.63	56,475.55	45,000.00	-11,475.55	-26%
7170	Operations Manager - Vehicle FY07 AAO	4,202.96	5,359.14	6,000.00	640.86	11%
7175	Operations Manager - Vehicle AF60 VYN	7,600.81	9,663.03	4,500.00	-5,163.03	-115%
7180	Works Supervisor	32,690.47	33,359.95	35,000.00	1,640.05	5%
7190	Works Supervisor - Vehicle AO58 UUN	8,373.96	6,504.95	4,000.00	-2,504.95	-63%
7195	Works Supervisor - Vehicle AU62 OUS	0.00	4,053.46	3,500.00	-553.46	-16%
7200	Plant Engineer	32,349.32	33,067.29	35,000.00	1,932.71	6%
7210	Plant Engineer - Vehicle AD03 BVV	4,913.79	3,011.87	2,500.00	-511.87	-20%
7220	Vauxhall Combo FV02 CJE	3,394.33	1,146.34	2,500.00	1,353.66	54%
7225	Vauxhall Combo FV02 CJF	1,278.92	0.00	2,000.00	2,000.00	100%
7230	Nissan FY07 AAO	0.00	0.00	4,500.00	4,500.00	100%
7240	Training Course Fees	5,336.30	3,967.05	5,000.00	1,032.95	21%
7250	Protective Clothing/Health and Safety	2,961.39	3,487.89	5,000.00	1,512.11	30%
7260	Small Tools/Light Plant	9,606.21	13,654.51	9,027.00	-4,627.51	-51%
		<b>168,441.09</b>	<b>173,751.03</b>	<b>163,527.00</b>	<b>-10,224.03</b>	<b>-6%</b>
	<b>Net Operating Surplus/(Deficit)</b>	<b>-£29,816.68</b>	<b>-£53,736.49</b>	<b>£0.00</b>	<b>-£53,736.49</b>	<b>1%</b>
<b>Productive Hours:</b>						
L0102	A J Ashton	2,079.00	2,191.00	2,064.00	127.00	6%
L0204	A W Bays	1,964.00	2,105.50	2,064.00	41.50	2%
L009	A Fitzjohn	1,729.50	1,879.50	1,634.00	245.50	15%
L0601	A French	1,853.50	2,279.50	2,064.00	215.50	10%
L0806	D R Hughes	1,854.00	1,506.50	2,064.00	-557.50	-27%
L0808	D A Holland	1,965.50	1,892.50	2,064.00	-171.50	-8%
L1101	B Kent	1,668.00	38.00	2,064.00	-2,026.00	-98%
L1304	G Mason	2,018.00	2,119.00	1,934.00	185.00	10%
L1305	R Mason	2,036.50	2,210.50	2,064.00	146.50	7%
L1400	B Lakey	0.00	276.00	0.00	276.00	0%
L1801	C M Rowley	1,996.50	2,008.00	2,064.00	-56.00	-3%
L2007	R L Thorpe	1,946.00	1,982.70	2,064.00	-81.30	-4%
		<b>21,110.50</b>	<b>20,488.70</b>	<b>22,144.00</b>	<b>-1,655.30</b>	<b>-7%</b>
<b>Cost/Hour:</b>						
	Direct Cost	16.58	12.18	15.12	2.94	19%
	Variable Overhead	4.96	4.18	5.10	0.92	18%
	Fixed Overhead	7.98	8.48	7.38	-1.10	-15%
		<b>£29.52</b>	<b>£24.84</b>	<b>£27.60</b>	<b>£2.76</b>	<b>10%</b>
<b>Holidays Taken:</b>						
L0102	A J Ashton	27	27	27	0	0%
L0204	A W Bays	27	27	27	0	0%
L009	A Fitzjohn	35	30	30	0	0%
L0601	A French	25	27	27	0	0%



**From:** 01 April 2012  
**To:** 31 March 2013

**Period To:** 12  
**Year Ended:** 31 March 2013

<b>ID</b>	<b>Labour Operations Account</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Annual Estimate</b>	<b>Variance</b>	<b>%</b>
L0806	D R Hughes	27	27	27	0	0%
L0808	D A Holland	27	27	27	0	0%
L1304	G Mason	24	24	24	0	0%
L1305	R Mason	27	27	27	0	0%
L1801	C M Rowley	27	27	27	0	0%
L2007	R L Thorpe	27	27	27	0	0%
S12	S Green	28	30	30	0	0%
S01	A Price	27	30	30	0	0%
		<b>330</b>	<b>330</b>	<b>330</b>	<b>0</b>	<b>0%</b>
<b>Sickdays/authorised absences:</b>						
L0102	A J Ashton	0	0	10	10	100%
L0204	A W Bays	11	5	10	5	50%
L009	A Fitzjohn	26	10	10	0	0%
L0601	A French	0	0	10	10	100%
L0806	D R Hughes	16	45	10	-35	-350%
L0808	D A Holland	5	31	10	-21	-210%
L1304	G Mason	1	2	10	8	80%
L1305	R Mason	5	0	10	10	100%
L1801	C M Rowley	9	3	10	7	70%
L2007	R L Thorpe	1	0	10	10	100%
S12	S Green	0	0	10	10	100%
S01	A Price	0	0	10	10	100%
		<b>74</b>	<b>96</b>	<b>120</b>	<b>24</b>	<b>20%</b>

A D PRICE  
OPERATIONS MANAGER

From: 01 April 2012  
 To: 31 March 2013

 Period To: 12  
 Year Ended: 31 March 2013

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
7116	Volvo - AE06 OWG	02/06/2006	5	89,077.00		-89,077.00	0.00	89,077.00	0.00	-89,077.00	0.00	30,000.00	0.00
7117	Volvo - AE57 LJZ	01/10/2007	5	112,450.00			112,450.00	67,762.99	7,529.26		75,292.25		37,157.75
7118	Volvo - AJ58 UHP	26/09/2008	5	109,450.00			109,450.00	53,164.90	15,189.96		68,354.86		41,095.14
7119	Volvo - AE59 FWO	25/09/2009	5	96,500.00			96,500.00	32,325.00	12,930.00		45,255.00		51,245.00
7120	Volvo - AE62 CRZ	04/09/2012	5	0.00	115,000.00		115,000.00	0.00	8,250.00		8,250.00		106,750.00
	<b>360 Excavators</b>			<b>407,477.00</b>	<b>115,000.00</b>	<b>-89,077.00</b>	<b>433,400.00</b>	<b>242,329.89</b>	<b>43,899.22</b>	<b>-89,077.00</b>	<b>197,152.11</b>	<b>30,000.00</b>	<b>236,247.89</b>
7151	JCB - KX05 OBK	27/05/2005	5	43,000.00			43,000.00	43,000.00	0.00		43,000.00		0.00
7204	Samsung Forklift	02/08/2007	6	8,100.00			8,100.00	4,875.55	1,083.60		5,959.15		2,140.85
	<b>Lifting Equipment</b>			<b>51,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,100.00</b>	<b>47,875.55</b>	<b>1,083.60</b>	<b>0.00</b>	<b>48,959.15</b>	<b>0.00</b>	<b>2,140.85</b>
7320	Vauxhall Combo - FV02 CJE	21/06/2002	4	8,346.81			8,346.81	8,346.81	0.00		8,346.81		0.00
7332	Toyota Hilux - AD03 BVV	02/06/2003	4	15,375.00			15,375.00	15,375.00	0.00		15,375.00		0.00
7333	Nissan Navara Outlaw - FY07 AAO	09/03/2007	4	18,941.96			18,941.96	18,941.96	0.00		18,941.96		0.00
7334	Toyota Hilux AO58 UUN	31/12/2008	4	15,179.85			15,179.85	9,896.21	2,283.64		12,179.85		3,000.00
7335	Toyota Hilux AF60 VYN	23/09/2010	4	18,360.91			18,360.91	4,635.36	3,090.24		7,725.60		10,635.31
7336	Toyota Hilux AU62 OUS	14/09/2012	4	0.00	20,038.35		20,038.35	0.00	1,463.91		1,463.91		18,574.44
	<b>Vehicles</b>			<b>76,204.53</b>	<b>20,038.35</b>	<b>0.00</b>	<b>96,242.88</b>	<b>57,195.34</b>	<b>6,837.79</b>	<b>0.00</b>	<b>64,033.13</b>	<b>0.00</b>	<b>32,209.75</b>
7435	Case - FX05 FGK	12/07/2005	5	40,566.00			40,566.00	40,566.00	0.00		40,566.00		0.00
7436	Case - FX06 FVC	24/04/2006	5	41,192.00			41,192.00	41,192.00	0.00		41,192.00		0.00
7437	Case - FX06 FVD	24/04/2006	5	44,770.00		-44,770.00	0.00	44,770.00	0.00	-44,770.00	0.00	16,500.00	0.00
7438	John Deere - FX08 CDY	30/04/2008	5	57,850.00			57,850.00	28,387.39	7,569.96		35,957.35		21,892.65
7439	Claas - FX11 EWA	10/03/2011	5	56,432.00			56,432.00	7,686.89	7,686.36		16,013.25		40,418.75
7440	New Holland Tractor - EU11 MVP	01/02/2012	5	60,800.00			60,800.00	2,026.66	12,159.96		14,186.62		46,613.38
	<b>Tractors</b>			<b>301,610.00</b>	<b>0.00</b>	<b>-44,770.00</b>	<b>256,840.00</b>	<b>165,268.94</b>	<b>27,416.28</b>	<b>-44,770.00</b>	<b>147,915.22</b>	<b>16,500.00</b>	<b>108,924.78</b>
7490A	Redrock Dump	28/04/2005	5	6,795.00			6,795.00	6,795.00	0.00		6,795.00		0.00
7490B	Blue Line 3500kg (Vehicle Trailer)	18/07/2005	5	2,250.00			2,250.00	2,250.00	0.00		2,250.00		0.00
7490D	Redrock Dump	21/05/2008	5	8,500.00			8,500.00	6,516.78	1,700.04		8,216.82		283.18
7490E	Redrock Dump	29/01/2009	5	9,850.00			9,850.00	5,910.08	1,970.04		7,880.12		1,969.88
7490F	Marston Low Loader	10/02/2012	5	9,298.00			9,298.00	154.97	1,859.64		2,014.61		7,283.39
7490G	R2/1300B Trailer	24/07/2012	5	0.00	1,132.50		1,132.50	0.00	169.92		169.92		962.58
7490H	R2/1300B Trailer	24/07/2012	5	0.00	1,132.50		1,132.50	0.00	169.92		169.92		962.58
8023	Marston 10 Tonne Trailer (Scrap)	24/09/1993	5	4,525.00			4,525.00	4,525.00	0.00		4,525.00		0.00
8026	Marston 10 Tonne Trailer	29/07/1999	5	4,625.00			4,625.00	4,625.00	0.00		4,625.00		0.00
	<b>Trailers</b>			<b>45,843.00</b>	<b>2,265.00</b>	<b>0.00</b>	<b>48,108.00</b>	<b>30,776.83</b>	<b>5,869.56</b>	<b>0.00</b>	<b>36,646.39</b>	<b>0.00</b>	<b>11,461.61</b>
7541	Herder Rapier Flail	29/06/2007	5	26,000.00			26,000.00	21,600.00	2,400.00		24,000.00		2,000.00
7542	Herder Rapier BK HAB Flail	01/07/2004	4	23,320.00			23,320.00	23,320.00	0.00		23,320.00		0.00
7543	Bomford Condor Verge Mower	23/06/2004	4	4,867.24			4,867.24	4,867.24	0.00		4,867.24		0.00
7544	Bomford Condor	20/05/2005	4	6,656.90			6,656.90	6,656.90	0.00		6,656.90		0.00
7545	Berky 5800 Tree Cutter	26/07/2004	4	7,800.00			7,800.00	7,800.00	0.00		7,800.00		0.00
7546	Habbig HS 850 Tree Cutter	30/08/2005	4	11,500.00			11,500.00	11,500.00	0.00		11,500.00		0.00
7547	Herder Grenadier	18/05/2006	5	44,404.00			44,404.00	44,404.00	0.00		44,404.00		0.00
	<b>Cutting Machinery</b>			<b>124,548.14</b>	<b>0.00</b>	<b>0.00</b>	<b>124,548.14</b>	<b>120,148.14</b>	<b>2,400.00</b>	<b>0.00</b>	<b>122,548.14</b>	<b>0.00</b>	<b>2,000.00</b>
7636	6" Mobile Pump	07/01/1999	10	12,306.23	0.00	0.00	12,306.23	12,306.23	0.00	0.00	12,306.23	0.00	0.00
7778	Conver Weedboat	11/10/2002	8	35,059.00	0.00	-35,059.00	0.00	35,059.00	0.00	-35,059.00	0.00	8,000.00	0.00
7901	Montabert Breaker	01/01/1999	6	6,493.00			6,493.00	6,493.00	0.00		6,493.00		0.00
7906	Herder 2.0m Basket (Scrap)	08/06/1995	5	3,278.44		-3,278.44	0.00	3,278.44	0.00	-3,278.44	0.00		0.00

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
7908	Herder 3.1m Basket (7116)	07/07/2004	5	1,875.00			1,875.00	1,875.00	0.00		1,875.00		0.00
7911	Herder 3.1m Basket (7116)	02/06/2006	5	1,875.00			1,875.00	1,875.00	0.00		1,875.00		0.00
7912	Herder MXZ 4.2m Mowing Basket (Spare)	29/06/2007	5	5,255.00			5,255.00	4,729.36	525.64		5,255.00		0.00
7913	Herder MXZT430 Mowing Basket (7115)	02/06/2008	5	5,350.00			5,350.00	3,477.59	1,070.04		4,547.63		802.37
7914	Herder MXZT550B Mowing Basket (7118)	10/08/2009	5	9,620.00			9,620.00	5,130.60	1,923.96		7,054.56		2,565.44
7915	Herder MXZT550B Mowing Bucket (7117)	12/04/2011	5	9,640.00			9,640.00	1,928.04	1,928.04		3,856.08		5,783.92
7916	Herder MXZT860 Mowing Bucket (7119)	12/04/2011	5	24,130.00			24,130.00	4,826.04	4,826.04		9,652.08		14,477.92
7917	Herder MRLT430SS Mowing Bucket(7440)	04/04/2012	5	0.00	6,150.00		6,150.00	0.00	1,230.00		1,230.00		4,920.00
7918	Herder MRLT430B Mowing Bucket (7116)	25/05/2012	5	0.00	6,150.00		6,150.00	0.00	1,127.50		1,127.50		5,022.50
7919	Herder MRLT430B Mowing Bucket (7115)	25/05/2012	5	0.00	6,150.00		6,150.00	0.00	1,127.50		1,127.50		5,022.50
<b>Baskets</b>				<b>67,516.44</b>	<b>18,450.00</b>	<b>-3,278.44</b>	<b>82,688.00</b>	<b>33,613.07</b>	<b>13,758.72</b>	<b>-3,278.44</b>	<b>44,093.35</b>	<b>0.00</b>	<b>38,594.65</b>
8028	Dowdswell Rotary Brush	25/05/1995	5	1,620.00			1,620.00	1,620.00	0.00		1,620.00		0.00
8030	3" Diesel Pump	17/06/1996	5	3,021.31			3,021.31	3,021.31	0.00		3,021.31		0.00
8031	High Level Pruning Saw	21/05/1997	5	437.00			437.00	437.00	0.00		437.00		0.00
8032	Workshop Equipment	30/11/2001	5	11,973.67			11,973.67	11,973.67	0.00		11,973.67		0.00
8033	Migtronic 385 MWF Welder	05/12/2002	5	1,320.00			1,320.00	1,320.00	0.00		1,320.00		0.00
8034	Plasma Cuttuer	06/12/2002	5	1,425.00			1,425.00	1,425.00	0.00		1,425.00		0.00
<b>Light Plant and Equipment</b>				<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>
7001	Switchgear	post 1996	20	145,575.95			145,575.95	90,430.16	7,278.84		97,709.00		47,866.95
7002	Telemetry at Lawyers	07/07/2003	1	3,662.46			3,662.46	3,662.46	0.00		3,662.46		0.00
<b>Fixed Plant</b>				<b>149,238.41</b>	<b>0.00</b>	<b>0.00</b>	<b>149,238.41</b>	<b>94,092.62</b>	<b>7,278.84</b>	<b>0.00</b>	<b>101,371.46</b>	<b>0.00</b>	<b>47,866.95</b>
<b>Fixed Assets: Plant and Equipment</b>				<b>£1,290,699.73</b>	<b>£155,753.35</b>	<b>-£172,184.44</b>	<b>£1,274,268.64</b>	<b>£858,462.59</b>	<b>£108,544.01</b>	<b>-£172,184.44</b>	<b>£794,822.16</b>	<b>£54,500.00</b>	<b>£479,446.48</b>

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
PS01	Fleet Haven	31/03/2010	10	2,900.00			2,900.00	580.04	290.04		870.08		2,029.92
PS02	Dawsmere	31/03/2010	10	2,700.00			2,700.00	540.00	270.00		810.00		1,890.00
PS03	Lords	31/03/2010	10	2,800.00			2,800.00	559.96	279.96		839.92		1,960.08
PS04	Fleet Fen	31/03/2010	10	12,600.00			12,600.00	2,520.00	1,260.00		3,780.00		8,820.00
PS05	Clay Lake	31/03/2010	10	3,700.00			3,700.00	739.96	369.96		1,109.92		2,590.08
PS06	Wisemans	31/03/2010	10	49,000.00			49,000.00	9,799.96	4,899.96		14,699.92		34,300.08
PS07	Peartree Hill	31/03/2010	10	6,100.00			6,100.00	1,219.96	609.96		1,829.92		4,270.08
PS08	Donningtons	31/03/2010	10	6,500.00			6,500.00	1,300.04	650.04		1,950.08		4,549.92
PS09	Little Holland	31/03/2010	10	20,900.00			20,900.00	4,180.04	2,090.04		6,270.08		14,629.92
PS10	Sutton St James	31/03/2010	10	4,200.00			4,200.00	840.00	420.00		1,260.00		2,940.00
PS11	Manor Farm	31/03/2010	10	3,750.00			3,750.00	750.00	375.00		1,125.00		2,625.00
PS12	Westmere	31/03/2010	10	4,150.00			4,150.00	829.96	414.96		1,244.92		2,905.08
PS13	Holbeach Bank	31/03/2010	10	2,050.00			2,050.00	409.96	204.96		614.92		1,435.08
PS14	Gotts	31/03/2010	10	3,700.00			3,700.00	739.96	369.96		1,109.92		2,590.08
PS15	Roses	31/03/2010	10	3,450.00			3,450.00	690.00	345.00		1,035.00		2,415.00
PS16	Lawyers	31/03/2010	10	28,250.00			28,250.00	5,650.04	2,825.04		8,475.08		19,774.92
<b>Fixed Assets: Pumping Stations</b>				<b>£156,750.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£156,750.00</b>	<b>£31,349.88</b>	<b>£15,674.88</b>	<b>£0.00</b>	<b>£47,024.76</b>	<b>£0.00</b>	<b>£109,725.24</b>
6500	RT Equipment	31/03/1996	3	11,654.50			11,654.50	11,654.50	0.00		11,654.50		0.00
6003	Panasonic Telephone System	25/04/2002	3	2,675.00			2,675.00	2,675.00	0.00		2,675.00		0.00
6004	Ricoh A1018D Digital Copier	13/12/2002	3	4,400.00			4,400.00	4,400.00	0.00		4,400.00		0.00
6007	Network Server and Software	13/12/2002	3	7,934.00			7,934.00	7,934.00	0.00		7,934.00		0.00
6008	Laserjet Mono Printer	13/12/2002	3	867.00			867.00	867.00	0.00		867.00		0.00
6009	Mailserver and Software	13/12/2002	3	1,114.00			1,114.00	1,114.00	0.00		1,114.00		0.00
6010	Sage Line 100	13/12/2002	3	9,969.00			9,969.00	9,969.00	0.00		9,969.00		0.00
6011	Computer - Drawing Office	13/12/2002	3	1,099.00			1,099.00	1,099.00	0.00		1,099.00		0.00
6012	Computer Upgrade	13/12/2002	3	784.00			784.00	784.00	0.00		784.00		0.00
6014	Office XP Professional	27/03/2003	3	1,740.00			1,740.00	1,740.00	0.00		1,740.00		0.00
6015	HP Deskjet Map Printer	23/03/2003	3	8,058.00			8,058.00	8,058.00	0.00		8,058.00		0.00
6016	Laser Printer 5550dtn	27/09/2005	3	3,580.00			3,580.00	3,580.00	0.00		3,580.00		0.00
6018	Map Objects	13/12/2005	3	4,950.00			4,950.00	4,950.00	0.00		4,950.00		0.00
6019	Laptop HP NX6125 AMD Turion	02/06/2006	3	1,169.94			1,169.94	1,169.94	0.00		1,169.94		0.00
6020	Colour Scanner	02/06/2006	3	6,709.95			6,709.95	6,709.95	0.00		6,709.95		0.00
6021	Aspirin T5 Workstation (JAM)	29/06/2006	3	825.00			825.00	825.00	0.00		825.00		0.00
6022	Dell M90 Laptop	20/12/2006	3	2,296.00			2,296.00	2,296.00	0.00		2,296.00		0.00
6023	Lenovo Laptop (KV)	19/05/2008	3	931.00			931.00	931.00	0.00		931.00		0.00
6024	Lenovo Laptop (DM)	24/06/2008	3	916.00			916.00	916.00	0.00		916.00		0.00
6025	Laptop (AP)	29/08/2009	3	976.00			976.00	976.00	0.00		976.00		0.00
6026	HP Colour Laserjet Printer	08/12/2008	3	122.98			122.98	122.98	0.00		122.98		0.00
<b>Fixed Assets: Office and RT Equipment</b>				<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>
A021	Office Site: LL216353	01/04/2007	N/A	242,500.00			242,500.00	42,500.00	0.00		42,500.00		200,000.00
A022	Offices and Workshop: LL58863	01/04/2007	20	499,713.12			499,713.12	284,213.10	786.90		285,000.00		214,713.12
A023	Bungalow at Sutton Bridge: LL55167	01/04/2007	N/A	99,000.00			99,000.00	34,000.00	0.00		34,000.00		65,000.00
<b>Fixed Assets: Land and Buildings</b>				<b>£841,213.12</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£841,213.12</b>	<b>£360,713.10</b>	<b>£786.90</b>	<b>£0.00</b>	<b>£361,500.00</b>	<b>£0.00</b>	<b>£479,713.12</b>
<b>Fixed Assets</b>				<b>£2,361,434.22</b>	<b>£155,753.35</b>	<b>-£172,184.44</b>	<b>£2,345,003.13</b>	<b>£1,323,296.94</b>	<b>£125,005.79</b>	<b>-£172,184.44</b>	<b>£1,276,118.29</b>	<b>£54,500.00</b>	<b>£1,068,884.84</b>

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2013	ACTUAL 2011/12 £	ACTUAL 2012/13 £
<b>1 Balances brought forward</b>		
General Reserve	573,870	718,058
Development Reserve	250,963	250,963
Partnership Working Reserve	113,139	113,139
ICT Renewals Reserve	13,766	13,766
Fixed Plant Renewals Reserve	1,317,688	1,317,688
Capital Works Reserve	218,781	267,460
Mobile Plant Renewals Reserve	210,000	210,000
Revaluation Reserve	839,075	823,400
Pension Reserve	-3,517,000	-3,517,000
<b>As per Statement of Accounts</b>	<b>20,282</b>	<b>197,473</b>
<b>(-) Fixed Assets and Long Term Liabilities</b>		
Pension Liability	-3,517,000	-3,517,000
Net Book Value of Tangible Fixed Assets	1,226,807	1,038,137
	<b>-2,290,193</b>	<b>-2,478,863</b>
<b>(=) Adjusted Balances brought forward (Net Current Assets)</b>	<b>2,310,475</b>	<b>2,676,336</b>
<b>2 (+) Rates and Special Levies</b>		
Drainage Rates	869,406	867,579
Special Levies issued by the Board	1,096,289	1,104,597
<b>As per Statement of Accounts</b>	<b>1,965,695</b>	<b>1,972,177</b>
<b>3 (+) All Other Income</b>		
Grants Applied	70,631	121,810
Rental Income	7,188	6,316
Income from Rechargeable Works	15,484	20,750
Investment Interest	37,651	30,752
Development Contributions	32,245	5,099
Net Surplus on Operating Accounts	0	0
Other Income	18,115	1,477
Profit/(Loss) on disposal of Fixed Assets	16,800	54,500
<b>As per Statement of Accounts</b>	<b>198,114</b>	<b>240,703</b>
<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
Capital Cost of disposals	338,838	172,184
Accumulated depreciation written out	-180,838	-172,184
	<b>158,000</b>	<b>0</b>
<b>(=) Adjusted Other Income</b>	<b>356,114</b>	<b>240,703</b>
<b>4 (-) Watercourses and Pumping Stations</b>		
Capital Works	279,958	278,390
Maintenance Works	1,353,724	1,237,922
<b>As per Statement of Accounts</b>	<b>1,633,682</b>	<b>1,516,312</b>
<b>(-) Depreciation charged to Maintenance Works</b>		
Plant and Equipment	104,613	108,544
Buildings	14,250	787
	<b>118,863</b>	<b>109,331</b>

From: 01 April 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2013	ACTUAL 2011/12 £	ACTUAL 2012/13 £
<b>(=) Adjusted Watercourses and Pumping Stations</b>	<b>1,514,819</b>	<b>1,406,982</b>
<b>5 (-) 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 (-) All Other Expenditure</b>		
Environment Agency Precept	145,835	145,835
Administration Charges	170,705	142,281
Cost of Rechargeable Works	2,389	12,943
Net Deficit on Operating Accounts	18,333	93,480
Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
<b>As per Statement of Accounts</b>	<b>352,937</b>	<b>410,215</b>
<b>(-) All Other Expenditure (Non Cash)</b>		
Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
	<b>15,675</b>	<b>15,675</b>
<b>(+) Capitalised Additions</b>		
Workshop Extension	0	0
Plant and Equipment	103,867	155,753
	<b>103,867</b>	<b>155,753</b>
<b>(=) Adjusted Other Expenditure</b>	<b>441,129</b>	<b>550,293</b>
<b>7 (=) Balances carried forward</b>		
General Reserve	718,058	922,446
Development Reserve	250,963	250,963
Partnership Working Reserve	113,139	113,139
ICT Renewals Reserve	13,766	13,766
Fixed Plant Renewals Reserve	1,317,688	1,317,688
Capital Works Reserve	267,460	365,100
Mobile Plant Renewals Reserve	210,000	210,000
Revaluation Reserve	823,400	807,725
Pension Reserve	-3,517,000	-3,973,000
<b>As per Statement of Accounts</b>	<b>197,473</b>	<b>27,826</b>
<b>(-) Fixed Assets and Long Term Liabilities</b>		
Pension Liability	-3,517,000	-3,973,000
Net Book Value of Tangible Fixed Assets	1,038,137	1,068,885
	<b>-2,478,863</b>	<b>-2,904,115</b>
<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>2,676,336</b>	<b>2,931,941</b>
<b>8 Total Cash and Short Term Investments</b>		
Bank Current Account	102,249	67,102
Short term Investments	2,600,000	3,300,000
<b>As per Statement of Accounts</b>	<b>2,702,249</b>	<b>3,367,102</b>





**From: 01 April 2012**  
**To: 31 March 2013**

**Period To: 12**  
**Year Ended: 31 March 2013**

<b>BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2013</b>	<b>ACTUAL 2011/12 £</b>	<b>ACTUAL 2012/13 £</b>
<b>9 Total Fixed Assets and Long Term Assets</b>		
Land and Buildings	480,500	479,713
Plant and Equipment	432,237	479,446
Pumping Stations	125,400	109,725
<b>As per Statement of Accounts</b>	<b>1,038,137</b>	<b>1,068,885</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 2012  
To: 31 March 2013

Period To: 12  
Year Ended: 31 March 2013

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2013	ACTUAL 2011/12 £	ACTUAL 2012/13 £
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7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2011/12 £	ACTUAL 2012/13 £
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<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>2,676,336</b>	<b>2,931,941</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Stock	9,031	7,108
	Debtors Control Account	7,119	5,188
	Work in Progress	0	0
	Ratepayers Due	6,009	725
	Prepayments WMA	0	-30,388
	Accrued Interest	26,743	1,388
	VAT Due from HMRC	25,958	43,794
	Grants Due	24,478	16,757
		<b>99,338</b>	<b>44,571</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Creditors Control Account	-3,899	758
	Grants Unapplied	108,964	460,983
	Holiday Entitlement Control	3,847	2,714
	Payroll Liabilities	0	0
	Accruals	16,340	15,278
		<b>125,251</b>	<b>479,732</b>
	<b>(=) Box 8</b>	<b>2,702,249</b>	<b>3,367,102</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Bank Current Account	102,249	67,102
	Short term Investments	2,600,000	3,300,000
		<b>2,702,249</b>	<b>3,367,102</b>

P J CAMAMILE  
CHIEF EXECUTIVE

7 MAY 2013

# Internal Drainage Boards in England

## Annual return for the year ended 31 March 2013

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Internal Drainage Boards in England with an annual turnover of £6.5 million or less must complete an annual return in accordance with proper practices summarising their activities at the end of each financial year.

Each annual return on pages 2 to 5 is made up of four sections:

- Sections 1 and 2 are completed by the person nominated by the board.
- Section 3 is completed by the external auditor appointed by the Audit Commission.
- Section 4 is completed by the board's internal audit provider.

**The board must approve this annual return no later than 30 June 2013.**

### Completing your annual return

Guidance notes, including a completion checklist, are provided on page 6 and at relevant points in the annual return.

Complete all sections highlighted in blue. Do **not** leave any blue box blank. Incomplete or incorrect returns require additional external audit work and may incur additional costs.

Send the annual return, together with your bank reconciliation as at 31 March 2013, an explanation of any significant year on year variances in the accounting statements and any additional information requested, to your external auditor by the due date.

Your auditor will identify and ask for any additional documents needed for audit. Therefore, unless requested, do **not** send any original financial records to the external auditor.

Audited and certified annual returns will be returned to the board for publication or public display of sections 1, 2 and 3. You must publish or display the audited annual return by 30 September 2013.

It should not be necessary for you to contact the external auditor or the Audit Commission directly for guidance.

More guidance on completing this annual return is available in the Practitioners' Guide for Internal Drainage Boards that can be downloaded from the Association of Drainage Authorities' website at [www.ada.org.uk](http://www.ada.org.uk)

# Section 1 – Accounting statements 2012/13 for

SOUTH HOLLAND

INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2012 £	31 March 2013 £	
1 Balances brought forward	2,310,475	2,676,336	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 (+) Rates and special levies	1,965,695	1,972,177	Total amount of receipts or income in the year from direct rates on landowners and special levies on local authorities.
3 (+) All other income	356,114	240,703	Total receipts or income as recorded in the cashbook less the rates and special levies (line 2). Include all contributions from EA here.
4 (-) Watercourses and pumping stations	1,514,819	1,406,982	Total payments or expenditure including capital spending and employment costs on construction and maintenance of watercourses and pumping stations.
5 (-) Loan interest/ capital repayments	0	0	Total payments or expenditure of capital and interest made during the year on the Board's borrowings (if any).
6 (-) All other payments	441,129	550,293	Total payments or expenditure as recorded in the cashbook less watercourses and pumping stations (line 4) and loan interest/ capital repayments (line 5). Include all contributions to EA here.
7 (=) Balances carried forward	2,676,336	2,931,941	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	2,702,249	3,367,102	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 other long term investments and assets	1,033,137	1,068,885	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the Board 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).

I certify that for the year ended 31 March 2013 the accounting statements in this annual return present fairly the financial position of the Board and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

*P. Connamute*

Date 7/5/2013

I confirm that these accounting statements were approved by the Board on this date:

7/5/2013

and recorded as Board minute reference:

27/13/0

Signed by Chair of meeting approving these accounting statements:

*[Signature]*

Date 7/5/2013

## Section 2 – Annual governance statement 2012/13

We acknowledge as the members of: SOUTH HOLLAND INTERNAL DRAINAGE BOARD our responsibility for ensuring that there is a sound system of internal control, including 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 2013, that:

	Agreed -		'Yes' means that the board:
	Yes	No*	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	✓		prepared its accounting statements in the way prescribed by law.
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 codes of practice that could have a significant financial effect on the ability of the board to conduct its business or on its finances.	✓		has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done 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 has given all persons interested the opportunity to inspect and ask questions about the board's accounts.
5 We carried out an assessment of the risks facing the board and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered the financial and other risks it faces and has dealt with them properly.
6 We maintained throughout the year an adequate and effective system of internal audit of the board's accounting records and control systems.	✓		arranged for a competent person, independent of the board's financial controls and procedures, to give an objective view on whether internal controls meet the needs of the board.
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 the board 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.

This annual governance statement is approved by the board and recorded as minute reference

27/13/12

dated 7/5/2013

Signed by:

Chair

dated

Signed by:

Clerk

dated

**\*Note:** Provide explanations to the external auditor on a separate sheet for each 'No'. Describe how the board will address the weaknesses identified.



# Section 3 – External auditor certificate and opinion 2012/13

## Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2013 of:

SOUTH HOLLAND

INTERNAL DRAINAGE BOARD

## Respective responsibilities of the board and the auditor

The board is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The board prepares an annual return in accordance with proper practices which:

- summarises the board accounting records for the year ended 31 March 2013; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to conduct an audit in accordance with guidance issued by the Audit Commission and, on the basis of our review of the annual return and supporting information, to report whether any matters that come to our attention give cause for concern that relevant legislation and regulatory requirements have not been met.

## External auditor report

(~~Except for the matters reported below~~)\* on the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.  
(\*delete as appropriate).

(continue on a separate sheet if required)

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

See attached sheet

(continue on a separate sheet if required)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

9/9/13

**Note:** The auditor signing this page has been appointed by the Audit Commission and is reporting to you that they have carried out and completed all the work that is required of them by law. For further information please refer to the Audit Commission's publication entitled *Statement of Responsibilities of Auditors and of Audited Small Bodies*.

## Section 4 – Annual internal audit report 2012/13 to

Enter Internal Drainage

Board name here:

SOUTH HOLLAND INTERNAL DRAINAGE BOARD

The board's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2013.

Internal audit has been carried out in accordance with the board'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 following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the board.

Internal control objective	Agreed? Please choose from one of the following		
	Yes	No*	Not covered**
A Appropriate accounting records have been properly kept throughout the year.	✓		
B The board's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C The board assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D The annual rating 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 expenditure was approved and VAT appropriately accounted for.	✓		
G Salaries to employees and allowances to board members were paid in accordance with board approvals, and PAYE and NI requirements were properly applied.	✓		
H Asset and investments registers were complete and accurate and properly maintained.	✓		
I Periodic and year-end bank account reconciliations were properly carried out.	✓		
J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments/income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	✓		

For any other risk areas identified by the board (list any other risk areas below or on separate sheets if needed) adequate controls existed:

See attached Internal Audit report 2012/13

Name of person who carried out the internal audit: KATE LITTLEWOOD

Signature of person who carried out the internal audit: K.Littlewood Date: 29/4/13

**\*Note:** 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, internal audit must explain why not (add separate sheets if needed).

## Guidance notes on completing the 2012/13 annual return

- 1 You must apply proper practices for preparing this annual return. Proper practices are found in the *Practitioners' Guide\** which is updated from time to time and contains everything you should need to prepare successfully for your financial year-end and the subsequent audit.
- 2 Make sure that your annual return is complete (i.e. no empty blue boxes), and is properly signed and dated. Avoid making any amendments to the completed return. But, if this is unavoidable, make sure the amendments are approved by the board, properly initialled and an explanation is provided to the external auditor. Annual returns containing unapproved or unexplained amendments will be returned unaudited and may incur additional costs.
- 3 Use the checklist provided below. Use a second pair of eyes, perhaps a board member or the Chair, to review your annual return for completeness before sending it to the external auditor.
- 4 Do not send the external auditor any information that you are not specifically asked for. Doing so is not helpful. However, you must notify the external auditor with details of any change in Clerk, Responsible Finance Officer or Chair of the Board.
- 5 Make sure that the copy of the bank reconciliation which you send to your external auditor with the annual return covers **all** your bank accounts. If your board holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree your bank reconciliation to Box 8 on the Accounting statements (Section 1). **You must provide an explanation for any difference between Box 7 and Box 8.** More help on bank reconciliation is available in the *Practitioners' Guide\**.
- 6 **Explain fully** significant variances in the accounting statements on page 2. Do not just send in a copy of your detailed financial statements instead of this explanation. The external auditor wants to know that **you** understand the reasons for all variances. Include a complete analysis to support your explanation. There are a number of examples provided in the *Practitioners' Guide\** to assist you.
- 7 If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or you do not fully explain variances, this may incur additional costs for which the auditor will make a charge.
- 8 Make sure that your accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2012) equals the balance brought forward in the current year (Box 1 of 2012).
- 9 **Do not complete section 3.** The external auditor will complete it at the conclusion of the audit.

Completion checklist - 'No' answers mean you may not have met requirements		Done?
All sections	All blue boxes have been completed?	
	All information requested by the external auditor has been sent with this annual return? Please refer to your notice of audit.	
Section 1	Board approval confirmed by signature of Chair of meeting approving accounting statements?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2013 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All blue boxes completed by internal audit and explanations provided?	

**\*Note: Governance and Accountability for Internal Drainage Boards in England – A Practitioners' Guide, is available from the ADA website [www.ada.org.uk](http://www.ada.org.uk) or from The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL.**



**South Holland Internal Drainage Board  
Audit Report for the year ended 31 March 2013**

**Other matters not affecting our opinion which we wish to draw to the attention  
of South Holland Internal Drainage Board for the year ended 31 March 2013**

**Accounting for Fixed Assets**

It has come to our attention that Box 9 of Section 1 of the Annual Return – the Accounting Statements includes fixed assets that have been depreciated.

We have recently obtained clarification of the guidance on accounting for fixed assets as set out in the ADA publication Governance and Accountability for Internal Drainage Boards – A Practitioners Guide 2006 (para 3.83).

IDB's are required to account for fixed assets at historic cost on the Annual Return. If this is not known a proxy cost should be substituted (e.g. insurance value). Commercial concepts of depreciation or impairment adjustments, etc are not appropriate for IDB's. For reporting purposes therefore, the 'book' value of fixed assets will usually therefore stay constant until disposal. Where insurance value has been used as a proxy, it should not be adjusted for annual changes.

*Grant Thornton UK LLP*

**Grant Thornton UK LLP**

Date *9/9/13*

Our ref LIN336



# Annual Report for the year ended

## 31 March 2013

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

**No later than 31 August 2013 a copy must be provided to:**

- Department for Environment, Food and Rural Affairs, Flood Management Division, Area 3C, Nobel House, 17 Smith Square, London SW1P 3JR
- The Regional Director of the relevant Regional Office of the Environment Agency
- Head of Flood Risk Management, The Environment Agency, Horizon House, Deanery Road, Bristol BS1 5AH
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

**SOUTH HOLLAND** ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2013-14

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

Special levies information for financial year 2013-14 (forecast)	
Name of local authority	2013-14 forecast £
1. BOSTON BOROUGH COUNCIL	791
2. SOUTH HOLLAND DISTRICT COUNCIL	1121931
3.	
4.	
5.	
6.	
7.	
8.	
<b>Total</b>	1122722

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2013

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 in Internal Drainage Boards in England – A Practitioners' Guide 2006 (Revised November 2007)*

	Notes	Year ending 31 March 2013 £
<b>INCOME</b>		
Drainage Rates		X 867579
Special Levies		X 1104597
Contributions from the Environment Agency		X NIL
Contributions applied from developers/other beneficiaries		X 5099
Government Grants		X 121810
Rechargeable Works		X 20750
Interest and Investment Income		X 30752
Rents and Acknowledgements		X 6316
Other Income	1	X 1477
<b>Total income</b>		<b>X 2158380</b>
<b>EXPENDITURE</b>		
New Works and Improvement Works	2	Y 278390
Contributions to the Environment Agency	3	Y 145835
Drains Maintenance	4	Y 821461
Pumping Stations, Sluices and Water level control structures	5	Y 416071
Administration	6	Y 142282
Rechargeable Works	7	Y 12943
Finance Charges	8	Y NIL
SSSIs	9	Y NIL
IDB Biodiversity Action Plan actions or other biodiversity activities	10	Y 390
Other Expenditure	11	Y 93480
<b>Total expenditure</b>		<b>Y 1910852</b>
<b>EXCEPTIONAL ITEMS</b>		
Profits/(losses) arising from the disposal of fixed assets		Z 54500
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>X-Y+Z 302028</b>

## Notes:

1. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
9. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.
10. State all costs associated with undertaking works – capital or maintenance – that are intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan, but may include other activities.
11. 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).

## Section B – Defra high level target and IDB Review Reporting

*This section relates to the Board's achievement of High Level Targets (HLTs) issued by Defra in March 2005, including information required by the Environment Agency as a result of the targets or in relation to their general supervisory duty. Only those HLTs relevant to IDBs are covered below. This section also allows for reporting on IDB Review Targets.*

### HLT 1 – Policy Delivery Statement

Boards were required to produce a publicly available policy statement by 31 March 2001 setting out their plans for delivering the Government's policy aims and objectives. The full range of issues to be covered was set out in a template issued in June 2000. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

Is an up to date statement in place and copy (or weblink)

provided to Defra, EA and CLG?..... Yes  No

If 'NO', please say why not and when the statement will be produced/revised:

### HLT 2 – Information on the National Flood and Coastal Defence Database

The IDB Review Project Board and the Environment Agency have agreed the means to allow data to be stored on the National Flood and Coastal Defence Database or equivalent systems. Boards are required to report on their asset holding and asset condition at the end of 2007/08.

### HLT 3 – Biodiversity

Please indicate whether your Board has published a Biodiversity Action Plan ..... Yes  No

### Asset Management (IDB Review Strand A3)

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

(A) ADIS (B) NFCDD (C) Paper Records (D) Other Electronic System (please describe)

D: GIS AND SPREADSHEETS  
PLUS WORK IN PROGRESS ON ASSET MANAGEMENT DATABASE

Has your Board continued to undertake visual inspections and update

asset databases on an annual basis? ..... Yes  No

## Guidance and Best Practice (IDB Review Section B)

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

21

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

Has your IDB provided training for members in the last year?

Considered: ..... Yes  No

Implemented: ..... Yes  No

Please detail:

INDUCTION FOR NEW MEMBERS
---------------------------

## Immediate Action (IDB Review Section C)

Has your IDB adopted minimum website requirements as specified in the IDB Review Implementation Plan? ..... Yes  No

Is your Board's website information current for 2013? (Board membership, audited accounts, programmes of works, WLMPS, etc) ..... Yes  No

Has your IDB adopted computerised accounting and rating systems, as specified in the IDB Review Implementation Plan? ..... Yes  No

Has your Board adopted the following governance documents?

Standing Orders ..... Yes  No

Have the Standing Orders been approved by Ministers ..... Yes  No

Byelaws ..... Yes  No

Have the Byelaws been approved by Ministers ..... Yes  No

Code of Conduct for Board Members ..... Yes  No

Financial Regulations ..... Yes  No

Register of Member's Interests ..... Yes  No

## Section C – Declaration

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**SOUTH HOLLAND** ENTER INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

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

Signature

M Creasy for P J Camamile

Date

28/08/2013

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk



**Water Management Alliance  
INTERNAL AUDIT REPORT**

**April 2013**

Contents:

1. Executive Summary
  2. Reporting
  3. Acknowledgements
  4. Detailed Observations, Recommendations and agreed actions etc.
- APP 1 Agreed Terms of Reference



## 1. Executive Summary

---

The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kate Littlewood for the year 2012-13. This Executive Summary sets out our overall conclusion on the system reviewed, and summarises the key recommendations arising. A copy of the Terms of Reference for this audit is attached as **Appendix 1**.

Regulation 6 of the Accounts and Audit Regulations 2011 requires that '*A relevant body must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control*'. The completion of this internal audit fulfils that role.

It should be noted that any system of internal control is designed to manage risk to a reasonable level, and therefore Internal Audit cannot provide absolute assurance against loss. As well as being effective, controls need to be proportionate to the risk involved and not overburden the organisation with excessive costs.

The Water Management Alliance provides administration and management services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland.

This audit reviewed the procedures and systems of control in place at the Water Management Alliance and considered if they were effective and being applied as intended. Sample testing was carried out on elements as considered necessary by the auditor in order to substantiate the application of the control. In addition to the requirements of the '*Governance and Accountability in Internal Drainage Boards in England – A Practitioners Guide (Rev 2007)*', the IT system was also considered to ensure that the integrity and security of data could be assured.

## 2. Overall Conclusion

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In conclusion, the procedures used at the Water Management Alliance are simple but effective, and appear to be carried out diligently by all staff concerned. Controls are working as expected. However, there are some aspects that can be improved and details of recommendations can be found in Section 4 together with the actions agreed with the Chief Executive.

The overall level of assurance attributed to the system is:

Substantial Assurance	A sound system of internal control, but there are a few weaknesses that could put achievement of system objectives at risk.
-----------------------	---

The observations and recommendations are detailed in Section 4. Each recommendation is allocated a priority as defined below:

High	Major risk requiring action by the time the final report is issued.
Medium	Medium risk requiring action within six months of the issue of the draft report.
Low	Matters of limited risk. Action should be taken as resources permit.

### **3. Acknowledgements**

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I would like to express my thanks for their assistance and co-operation to:

Phil Camamile, Chief Executive Officer  
Mary Creasy, Personal Assistant (CEO)  
Michelle Futter, Finance Officer  
Trish Walker, Finance Assistant  
Graham Tinkler, Rating Officer/Site Warden  
Fran Bligh, Data Manager

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>1. Cashflow Observation</b></p> <p>There was no documented cashflow forecast to support the investment decisions. The availability of funds for investment is discussed between the Finance Officer and Chief Executive on a monthly basis, but there is no record of the decisions made. The Chief Executive signs the investment agreement retrospectively.</p> <p><b>Consequence</b></p> <p>Treasury Management is an area that can have drastic consequences for the organisation if errors are made.</p> <p>A cashflow forecast includes reasonable assumptions of what income and large payments are due and when. As a result it reduces the risk of errors being made. Without it significant transactions may be overlooked when deciding what funds are available for investment.</p> <p>It also provides a basis to predict with reasonable assurance if any funds are available for longer term investment, perhaps achieving a better rate of return than shorter term.</p> <p>Finally, being signed by the Chief Executive prior to the investment being made, it provides evidence of the review and agreement to invest to support the Finance Officer.</p> <p>It should however be noted that the Auditor did not find any cause for concern in the investments actually made.</p>	High	<p>The format for a Cashflow Forecast will be agreed between the Chief Executive and the Finance Officer, and then utilised on a monthly basis for investment decisions.</p> <p>Chief Executive and Finance Officer</p> <p>End May 2013.</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<b>Recommendation</b> A cashflow forecast should be prepared, preferably on a rolling year basis, and updated monthly. The result should be used to form the basis of the investment discussion between the Chief Executive and Finance Officer, and signed by the Chief Executive to authorise the investment decision made.		

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>2. CHAPS payments</b></p> <p><b>Observation</b> The Clearing House Automated Payments System (CHAPS) is used to transfer funds for investment.</p> <p>Best practice is for at least two people to be involved in the process – one to set up the details of the payment and a second to check and authorise the payment. Currently one person carries out both parts for any single transaction.</p> <p><b>Consequence</b> Duties in CHAPS transmissions are segregated to double check for errors in inputting the details, and to reduce the risk of fraud. It also provides the staff concerned with a level of reassurance.</p> <p><b>Recommendation</b> Apply best practice to the CHAPS process and segregate the duties between the two finance staff, with a third person to act as substitute in times of absence.</p>	High	<p>Agreed. The duties will be segregated and a third person nominated for absence cover.</p> <p>Chief Executive</p> <p>End May 2013.</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>3. Invoice Reference Numbers</b></p> <p><b>Observation</b> During testing it was noted that two invoices had been given the same reference number.</p> <p>Invoice numbers are allocated manually and then entered into the accounting system along with the other invoice details. During input a box needs to be ticked to check if that number has already been used. It would not be unusual for staff to be distracted during input and overlook this 'tick box' check.</p> <p><b>Consequence</b> Invoice numbers should provide a unique reference to a specific document. Duplication can weaken a control designed to ensure that all payments can be uniquely identified and accounted for.</p> <p><b>Recommendation</b> Obtain an automatic numbering stamp which will provide each invoice with a unique reference number.</p>	Medium	<p>Agreed. A single stamp will be used to cover invoices for the five boards to ensure a completely unique reference number within all the systems covered by the WMA.</p> <p>Chief Executive</p> <p>End May 2013.</p>



**Internal Audit Services**

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



## **WATER MANAGEMENT ALLIANCE**

### **INTERNAL AUDIT TERMS OF REFERENCE 2012-13**



## **1. INTRODUCTION**

---

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2012-13.

1.2 Section 4 of The Accounts and Audit Regulations 2011 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.

1.3 Internal Audit is defined as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*'

Public Sector Internal Audit Standards, April 2013

1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards adopted by CIPFA from April 2013 and thus will be able to provide the review required by the Regulations.

1.5 The authority of the Internal Auditor is established in the Financial Regulations.

1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:

- Broads (2006) IDB
- East Suffolk IDB
- King's Lynn IDB
- Norfolk Rivers IDB
- South Holland IDB.

As such, this work will enable the auditor to complete the Annual Returns for all five Boards.

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

---

2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability in Internal Drainage Boards in England – A Practitioners Guide (Rev 2007)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Return for 2012 the auditor will consider the following:

- A. The Accounting Records  
To ensure that the accounting system is accurate, complete and timely, and that data input is being verified appropriately.
- B. Financial Regulations and Standing Orders  
To ensure that they are current and are being adhered to.
- C. Risk Management processes  
To ensure that management review the Risk Register on a regular basis and that risk is being identified and actively managed in a proportionate manner.

D. Budgetary Controls

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

E. Income Controls

To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.

F. Petty Cash Procedures

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

G. Payroll Controls

To ensure that remuneration to employees and Board Members is calculated correctly and in accordance with the levels agreed by the Board, and that all HMRC requirements are complied with.

H. Asset Management

To ensure that there are satisfactory processes in place to maintain the register and check for accuracy.

I. Bank Reconciliation

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

J. Year-end Procedures

To ensure that the appropriate accounting basis have been used to prepare the year-end accounting statements and that figures contained in the statements can be verified by reference to working papers and accounting records.

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

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

### **3. TASKS**

---

3.1.1 The project tasks are to:

- Ascertain by interview, from procedures and documentation what systems are in operation and assess whether procedures are adequate.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.
- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.

## Internal Audit Services

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- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Return for 2012/13.

### 4. WORK PLAN

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- 4.1 The audit will be undertaken by:  
Mrs Kate Littlewood, CMIIA  
Audit Manager, Borough Council of King's Lynn and West Norfolk.
- 4.2 The audit has been allocated 5 days, which will be utilised as follows:

Task	Time
Familiarisation – interviews with staff and obtaining any procedure documents. System recording and risk analysis	1.5
Testing – to establish that processes are being applied as intended.	2
Conclusions and discussion	1
Completing the Return and reporting if required.	0.5

### 5.0 AGREEMENT

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	Signature	Date
Phil Camamile Chief Executive, Water Management Alliance	.....	.....
Kate Littlewood Audit Manager Borough Council of King's Lynn and West Norfolk	.....	.....