



South Holland
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2014**

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



STATEMENT OF ACCOUNTS FOR THE YEAR ENDING 31 MARCH 2014

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NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies, 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

NOTE ACCOUNTING POLICIES (CONTINUED)

Specialist Plant and Equipment: ≤ 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 paid a contribution of 30.5% on employees pensionable pay into the pension fund in 2013/14.
- (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 4.1%, which has changed from 4.5%. 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.

NOTE ACCOUNTING POLICIES (CONTINUED)

8 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

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

9 INCOME RECOGNITION

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

10 RESERVES

The Board holds Reserves as itemised below. The adequacy of these Reserves is reviewed by the Board annually. The purpose of the Reserves can be noted in the Board's [Capital Reserves and Financing Policy](#). This policy is reviewed by the Board triennially.

- (i) General Reserve
- (ii) Development Reserve
- (iii) Mobile Plant Renewals Reserve
- (iv) Fixed Plant Renewals Reserve
- (v) ICT Renewals Reserve
- (vi) Partnership Working Reserve
- (vii) Capital Works Reserve
- (viii) Revaluation Reserve
- (ix) Pension Reserve

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<u>Income</u>						
	Occupiers Drainage Rates	870,926	871,091.81	165.81	870,926	871,091.81	165.81
1	Special Levies issued by the Board	1,122,722	1,122,722.00	0.00	1,122,722	1,122,722.00	0.00
	Grants Applied	0	324,046.11	324,046.11	0	324,046.11	324,046.11
	Rental Income	6,300	3,255.21	-3,044.79	6,300	3,255.21	-3,044.79
	Income from Rechargeable Works	0	32,477.55	32,477.55	0	32,477.55	32,477.55
	Investment Interest	20,000	16,905.03	-3,094.97	20,000	16,905.03	-3,094.97
	Development Contributions	0	62,200.99	62,200.99	0	62,200.99	62,200.99
2	Net Surplus on Operating Accounts	0	-1,958.36	-1,958.36	0	-1,958.36	-1,958.36
3	Other Income	1,000	64,911.33	63,911.33	1,000	64,911.33	63,911.33
	Total Income	£2,020,948	£2,495,651.67	£474,703.67	£2,020,948	£2,495,651.67	£474,703.67
	<u>Less Expenditure</u>						
4	Capital Works	389,000	605,196.56	-216,196.56	389,000	605,196.56	-216,196.56
	Environment Agency Precept	145,835	145,835.00	0.00	145,835	145,835.00	0.00
5	Maintenance Works	1,457,854	1,444,389.73	13,464.27	1,457,854	1,444,389.73	13,464.27
6	Administration Charges	180,929	169,387.69	11,541.31	180,929	169,387.69	11,541.31
	Cost of Rechargeable Works	0	7,368.33	-7,368.33	0	7,368.33	-7,368.33
2	Net Deficit on Operating Accounts	0	0.00	0.00	0	0.00	0.00
	Total Expenditure	£2,173,618	£2,372,177.31	-£198,559.31	£2,173,618	£2,372,177.31	-£198,559.31
	Profit/(Loss) on disposal of Fixed Assets	£0	-£52,157.75	-52,157.75	£0	-52,157.75	-52,157.75
7	Net Surplus/(Deficit)	-£152,670	£71,316.61	£621,105.23	-£152,670	£71,316.61	£223,986.61

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

Notes	Balance Sheet as at 31-3-2014	Opening Balance £	Movement This Year £	Closing Balance £
8	Fixed Assets			
	Land and Buildings	479,713.12	-65,000.00	414,713.12
	Plant and Equipment	479,446.48	114,284.18	593,730.66
	Office and RT Equipment	0.00	0.00	0.00
	Pumping Stations	109,725.24	-15,674.88	94,050.36
		1,068,884.84	33,609.30	1,102,494.14
	Current Assets			
9	Bank Current Account	67,102.36	15,059.13	82,161.49
	Stock	7,107.51	4,138.44	11,245.95
10	Debtors Control Account	5,187.76	-1,795.12	3,392.64
	Work in Progress	0.00	0.00	0.00
11	Short Term Investments	3,300,000.00	-200,000.00	3,100,000.00
12	Rates/Special Levies Due	725.38	6,326.13	7,051.51
	Prepayments	0.00	12,399.00	12,399.00
	Prepayments WMA	-30,388.00	76,364.00	45,976.00
	Accrued Interest	1,388.05	540.77	1,928.82
	VAT Due	43,794.06	-20,340.63	23,453.43
13	Grants Due	16,756.50	-16,756.50	0.00
		3,411,673.62	-124,064.78	3,287,608.84
	Less Current Liabilities			
	Creditors Control Account	757.51	46,228.73	46,986.24
14	Grants Unapplied	460,982.70	-160,802.61	300,180.09
15	Holiday Entitlement Control	2,714.15	27.14	2,741.29
	Pension Control	0.00	0.00	0.00
	Accruals	15,277.98	-31,550.47	-16,272.49
		479,732.34	-146,097.21	333,635.13
	Net Current Assets	2,931,941.28	22,032.43	2,953,973.71
	Less Long Term Liabilities			
21	Pension Liability	3,973,000.00	503,000.00	4,476,000.00
	Net Assets	£27,826.12	-£447,358.27	-£419,532.15
	Reserves			
	Earmarked			
16	General Reserve	922,445.61	601,437.29	1,523,882.90
17	Development Reserve	250,962.86	62,200.99	313,163.85
	Partnership Working Reserve	113,139.00	-113,139.00	0.00
	ICT Reserve	13,765.79	-13,765.79	0.00
18	Mobile Plant Reserve	210,000.00	-210,000.00	0.00
18	Fixed Plant Reserve	1,317,687.62	-1,317,687.62	0.00
18	Plant Reserve	0.00	1,527,687.62	1,527,687.62
19	Capital Works Reserve	365,100.00	-182,130.00	182,970.00
		3,193,100.88	354,603.49	3,547,704.37
	Non-Distributable			
20	Revaluation Reserve	807,725.24	-298,961.76	508,763.48
21	Pension Reserve	-3,973,000.00	-503,000.00	-4,476,000.00
		-3,165,274.76	-801,961.76	-3,967,236.52
	Total Reserves	£27,826.12	-£447,358.27	-£419,532.15

From: 01 April 2013
 To: 31 March 2014

Period To: 12
 Year Ended: 31 March 2014

Note Notes to the Accounts

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
South Holland District Council	1,121,931.00	1,121,931.00
Boston Borough Council	791.00	791.00
	1,122,722.00	1,122,722.00

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0.00	8,295.10
Mobile Plant Operations Account	0.00	-10,253.46
	0.00	-1,958.36

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>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
WMA (Dividend)	0.00	59,528.00
Sundry Contributions	1,000.00	5,383.33
Summons Costs	0.00	0.00
	1,000.00	64,911.33

4. The gross cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works as managed by the 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. The Plant and Development Committee scrutinise this Report every year.

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Charges	410,307.00	396,118.95
Plant Charges	284,660.00	300,132.40
Out-sourced work	260,000.00	274,673.10
Materials	210,300.00	206,676.09
Electricity	69,082.00	62,276.02
Telemetry	18,400.00	11,130.54
Depreciation	8,500.00	7,278.84
Insurance	3,788.00	3,642.29
Compensation	47,000.00	49,724.50
Direct Works	1,312,037.00	1,311,652.73
Technical Support Costs	135,017.00	132,487.00
Biodiversity Action Plan Costs	10,800.00	250.00
Maintenance Works	1,457,854.00	1,444,389.73

6. 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 every three months:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Consortium Charges	153,729.00	161,763.00
Depreciation Marsh Reeves	0.00	0.00
Drainage Rates AV (Increases)/Decreases	20,000.00	340.74
Sundry Expenses	0.00	0.00
Sundry Debtors written off	0.00	115.00
Settlement Discount taken	7,200.00	7,168.95
	180,929.00	169,387.69

7. At the time of preparing the Estimates for 2013/14, the Board planned to finance the estimated net deficit as follows:

Budget

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

Note	Notes to the Accounts			
	Transfer from the Capital Works Reserve	0.00		
	Transfer from the Development Reserve	0.00		
	Transfer from the Fixed Plant Reserve	89,000.00		
	Transfer from the Precept Stabilisation Reserve	50,000.00		
	Reducing/(inc.) the Balance of the General Reserve	13,670.00		
		152,670.00		
8.	TANGIBLE FIXED ASSETS			
	Cost			
	Opening Balance as at 1 April 2013	156,750	841,213	1,274,269
	(+) Additions	0	0	262,861
	(-) Disposals	0	-99,000	-161,363
	Closing Balance as at 31 March 2014	156,750	742,213	1,375,767
	Depreciation			
	Opening Balance as at 1 April 2013	47,025	361,500	794,822
	(+) Depreciation Charge for year	15,675	0	111,419
	(-) Accumulated depreciation written out on disposal	0	-34,000	-124,205
	Closing Balance as at 31 March 2014	62,700	327,500	782,036
	Net Book Value at 1 April 2013	109,725	479,713	479,447
	Net Book Value at 31 March 2014	94,050	414,713	593,731
	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.			
9.	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:			
		2012/13	2013/14	
	Opening Balance as at 1 April b/fwd	102,249.15	67,102.36	
	Receipts	5,580,709.82	4,115,259.87	
	Payments	-5,615,856.61	-4,100,200.74	
	Closing Balance c/fwd	67,102.36	82,161.49	
	Balance on Statement as at 31 March	261,255.77	128,997.79	
	Less: Unpresented Payments	-194,195.72	-46,836.30	
	Add: Unpresented Receipts	42.31	0.00	
	Closing Balance c/fwd	67,102.36	82,161.49	
10.	The Aged Debtor profile is currently as follows:			
	Debt period	Amount	Number of Debtors	
	<=30 days	3,392.64	3	
	>30 days and <=60 days	0.00	0	
	>60 days and <=90 days	0.00	0	
	>90 days	0.00	0	
		3,392.64	3	
	>90 days	Amount	Inv. Date	Originator
	N/A	0.00	N/A	
		0.00		
11.	Term Deposits are currently as follows:			
	Financial Institution	Capital	Investment Date	Maturity Date
	Natwest 95 day notice account	500,000.00	12/01/2013	Ongoing
	Nottingham Building Society	400,000.00	29/11/2013	15/04/2014
				Interest Rate
				0.55%
				0.51%

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

Note	Notes to the Accounts				
	Vernon Building Society	300,000.00	13/12/2013	30/04/2014	0.50%
	West Bromwich Building Society	200,000.00	15/01/2014	15/04/2014	0.40%
	National Counties Building Society	200,000.00	31/01/2014	30/04/2014	0.50%
	Newcastle Building Society	500,000.00	14/02/2014	15/05/2014	0.40%
	Tipton & Coseley Building Society	300,000.00	28/02/2014	30/05/2014	0.35%
	Manchester Building Society	400,000.00	14/03/2014	13/06/2014	0.60%
	National Counties Building Society	300,000.00	31/03/2014	30/06/2014	0.45%
		3,100,000.00			

12. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 65 Ratepayers that have not paid their Drainage Rates for 2013/14, as compared to 42 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2012/13	2013/14
Arrears b/fwd	6,008.73	725.38
Drainage Rates for the year	867,579.44	871,091.81
Special Levies for the year	1,104,597.32	1,122,931.37
New Assessments	188.91	169.21
Value Increases (Decreases)	-117.92	-131.97
Payments Received	-1,918,335.96	-1,934,867.54
Settlement Discount	-7,109.68	-7,166.03
Returned/(Represented) amounts	0.00	0.00
Summons Collection Costs	0.00	2,520.00
Irrecoverables and write offs	210.94	-322.82
Sundry adjustments	-2,334.95	-267.45
Compensation	-49,961.45	-47,630.45
Arrears c/fwd	725.38	7,051.51

13. The following grants are due on capital work:

	2012/13	2013/14
SCH42 Holbeach River Outfall Sluice Refurb. (Prelim.)	16,756.50	0.00
	16,756.50	0.00

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

	2012/13	2013/14
SCH14 Health & Safety Works	15,928.67	15,778.39
SCH22 Little Holland Pumping Station Refurbishment	485.92	485.92
SCH23 Wisemans Pumping Station	9,683.48	4,874.78
SCH25 South Holland Main Drain Sluice Refurbishment	1,803.60	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	1,734.70	1,734.70
SCH36 Catchment Modelling Roses	938.92	938.92
SCH41 Lords Sluice Refurbishment	145,518.25	98,501.40
SCH42 Holbeach River Outfall Sluice	0.00	0.00
SCH43 Clay Lake Pumping Station Refurbishment	240,752.78	0.00
SCH52 Holbeach River Outfall Sluice Refurbishment	0.00	131,926.00
	460,982.70	300,180.09

15. 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:

	2012/13	Incease (1%)	2013/14
Works Supervisor (S12): 21 days	2,714.15	27.14	2,741.29

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

Note Notes to the Accounts

16. Movements on the General Reserve are made up as follows:

	2012/13	2013/14
Opening Balance, as at 1 April b/fwd	718,058.32	922,445.61
Net Surplus/(Deficit) for the year	302,027.57	71,316.61
Net transfer (to)/from Capital Works Reserve	-97,640.28	182,130.00
Net contributions transferred to Development Reserve	0.00	-62,200.99
Revaluation Reserve adjustment	0.00	283,286.88
Transfer balance from ICT Reserve	0.00	13,765.79
Transfer balance from Partnership Reserve	0.00	113,139.00
Closing Balance, as at 31 March c/fwd	922,445.61	1,523,882.90

17. Movements on the Development Reserve are made up as follows:

	2012/13	2013/14
Opening Balance, as at 1 April b/fwd	250,962.86	250,962.86
Net contributions transferred from General Reserve	0.00	62,200.99
Closing Balance, as at 31 March c/fwd	250,962.86	313,163.85

18. The Fixed Plant Reserve and Mobile Plant Reserve have been merged into a single Plant Reserve, as at 31 March 2014:

	2013/14
Fixed Plant Reserve	1,317,687.62
Mobile Plant Reserve	210,000.00
Plant Reserve	1,527,687.62

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

		Tfr from/(to)	
	2012/13	Gen. Reserve	2013/14
N/A	Unallocated, available for partnership working	8,000.00	45,470.00
SCH18	Telemetry	0.00	9,400.00
SCH41	Lords Sluice Refurbishment	255,100.00	-250,000.00
SCH42	Holbeach River Sluice Refurbishment (preliminaries)	8,000.00	-8,000.00
SCH43	Clay Lake Pumping Station Refurbishment	94,000.00	-79,000.00
SCH52	Holbeach River Outfall Sluice Refurbishment	0.00	100,000.00
		365,100.00	-182,130.00
			182,970.00

20. Movements on the Revaluation Reserve are made up as follows:

	2013/14
Opening Balance, as at 1 April b/fwd	807,725.24
Less:	
Pumping Station Depreciation	-15,674.88
Sutton Bridge Bungalow	-65,000.00
83 Bridge Road, Sutton Bridge	-158,000.00
Workshop Historic Cost written out	-60,286.88
Closing Balance, as at 31 March c/fwd	508,763.48

21. 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 Balance Sheet date.
- (ii) The Board is a member of the Water Management Alliance Consortium and as such will also have a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has now prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £1,037,000 as at 31 March 2014 that is shared by all 5 Member Boards.

P J CAMAMILE
CHIEF EXECUTIVE

M FUTTER
FINANCE OFFICER

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

Our ID	Capital Works	EA Ref.	GIa Level %	Actual 2008/09 £	Actual 2009/10 £	Actual 2010/11 £	Actual 2011/12 £	Actual 2012/13 £	Cumulative Gross Cost B/Fwd £	Actual 2013/14 £	Annual Estimate 2013/14 £	Variance (2013/14) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																			
SCH14	Health and Safety works	IDB0092	45%	48,737.00	62,028.82	1,997.90	82,761.23	0.00	195,524.95	333.95	0	-333.95	195,858.90	290,500	94,641.10	88,136.51	103,914.90	-15,778.39	150.28
SCH22	Little Holland Pumping Station Refurbishment	IDB0093	45%	100,431.50	0.00	171,003.85	18,484.82	0.00	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	325.00	223,481.16	10,686.00	0	-10,686.00	234,167.16	245,000	10,832.84	105,375.22	110,250.00	-4,874.78	4,808.70
SCH25	South Holland Main Drain Sluice Refurbishment	IDB0116	45%	18,900.85	200,247.66	241,713.27	3,556.32	21,573.91	485,992.01	0.00	0	0.00	485,992.01	490,000	4,007.99	218,696.40	220,500.00	-1,803.60	0.00
SCH26	Catchment Modelling Clay Lake/Wisemans	IDB0112	45%	0.00	22,139.45	4,465.00	0.00	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	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	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	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	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	0.00	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	0.00	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	George Hay Preliminaries	IDB0169	45%	0.00	0.00	6,733.23	13,146.51	0.00	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	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	0.00
SCH36	Catchment Modelling Roses	IDB0171	45%	0.00	0.00	2,357.53	0.00	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	0.00
SCH41	George Hay Refurbishment	IDB0229	45%	0.00	0.00	0.00	29,792.35	145,833.77	175,626.12	104,481.88	0	-104,481.88	280,108.00	499,000	218,892.00	126,048.60	224,550.00	-98,501.40	47,016.85
SCH42	Holbeach River Outfall Sluice Refurb. Prelim. Work	IDB0249	100%	0.00	0.00	0.00	0.00	16,756.50	16,756.50	14,682.00	0	-14,682.00	31,438.50	30,000	-1,438.50	30,000.00	30,000.00	0.00	13,243.50
				262,719.22	379,555.76	852,101.89	186,572.22	184,489.18	1,848,681.77	130,183.83	0	-130,183.83	1,964,183.60	2,474,056	478,433.90	913,882.62	1,082,136.71	-168,254.09	65,219.33
Local Levy Aided:																			
SCH43	Clay Lake Pumping Station Refurbishment	LL021	100%	0.00	0.00	0.00	0.00	16,247.22	16,247.22	349,739.60	0	-349,739.60	365,986.82	257,000	-108,986.82	257,000.00	257,000.00	0.00	240,752.78
Grant/Local Levy Aided:																			
SCH52	Holbeach River Outfall Sluice Refurbishment		100%	0.00	0.00	0.00	0.00	0.00	0.00	18,074.00	250,000	231,926.00	18,074.00	610,000	591,926.00	18,074.00	150,000.00	-131,926.00	18,074.00
Non-Grant Aided Works:																			
SCH18	Telemetry Renewal	N/A	0%	0.00	9,647.85	2,616.31	0.00	1,470.00	13,734.16	10,610.98	20,000	9,389.02	24,345.14	20,000	-4,345.14	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	3,925.00	25,954.70	0.00	0	0.00	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	950.00	6,950.00	0.00	0	0.00	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	0.00	19,170.28	0.00	0	0.00	19,170.28	40,000	20,829.72	0.00	0.00	0.00	0.00
SCH38	Catchment Modelling Gotts	N/A	0%	0.00	0.00	0.00	7,000.00	0.00	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%	0.00	0.00	0.00	3,113.85	10,723.90	13,837.75	0.00	0	0.00	13,837.75	14,000	162.25	0.00	0.00	0.00	0.00
SCH40	Catchment Modelling Free Discharge Area	N/A	0%	0.00	0.00	0.00	36,072.00	23,950.00	60,022.00	0.00	0	0.00	60,022.00	63,000	2,978.00	0.00	0.00	0.00	0.00
SCH44	Catchment Modelling Westmere	N/A	0%	0.00	0.00	0.00	0.00	2,182.50	2,182.50	7,550.00	10,000	2,450.00	9,732.50	12,500	2,767.50	0.00	0.00	0.00	0.00
SCH45	Catchment Modelling Fleet Haven	N/A	0%	0.00	0.00	0.00	0.00	6,547.50	6,547.50	10,300.00	13,000	2,700.00	16,847.50	19,800	2,952.50	0.00	0.00	0.00	0.00
SCH46	Catchment Modelling Dawsmere	N/A	0%	0.00	0.00	0.00	0.00	4,365.00	4,365.00	8,450.00	11,000	2,550.00	12,815.00	15,400	2,585.00	0.00	0.00	0.00	0.00
SCH47	Catchment Modelling Lords/Wragg Marsh	N/A	0%	0.00	0.00	0.00	0.00	10,548.75	10,548.75	0.00	0	0.00	10,548.75	34,000	23,451.25	0.00	0.00	0.00	0.00
SCH48	Catchment Modelling Lawryes	N/A	0%	0.00	0.00	0.00	0.00	9,457.50	9,457.50	11.00	0	-11.00	9,468.50	25,000	15,531.50	0.00	0.00	0.00	0.00
SCH49	Catchment Modelling Andersons	N/A	0%	0.00	0.00	0.00	0.00	3,273.75	3,273.75	0.00	0	0.00	3,273.75	13,300	10,026.25	0.00	0.00	0.00	0.00
SCH50	Catchment Modelling Holbeach River	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	32,729.89	35,000	2,270.11	32,729.89	67,000	34,270.11	0.00	0.00	0.00	0.00
SCH53	Second Line Bank Investigation	N/A	0%	0.00	0.00	0.00	0.00	260.00	260.00	2,700.00	0	-2,700.00	2,960.00	5,000	2,040.00	0.00	0.00	0.00	0.00
SCH54	Exeter Drain North Pipeline Realignment	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	4,530.00	50,000	45,470.00	4,530.00	100,000	95,470.00	0.00	0.00	0.00	0.00
SCH55	Fleet Haven Pump Refurbishment	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	15,672.11	0	-15,672.11	15,672.11	20,000	4,327.89	0.00	0.00	0.00	0.00
SCH56	Dawsmere Pump Refurbishment	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	14,645.15	0	-14,645.15	14,645.15	20,000	5,354.85	0.00	0.00	0.00	0.00
				0.00	9,647.85	2,616.31	93,385.83	77,653.90	183,303.89	107,199.13	139,000	31,800.87	275,857.87	506,444	215,940.98	0.00	0.00	0.00	0.00
Totals				£262,719.22	£389,203.61	£854,718.20	£279,958.05	£278,390.30	£2,048,232.88	£605,196.56	£389,000.00	-£216,196.56	£2,624,102.29	£3,847,500.00	£1,177,314.06	£1,188,956.62	£1,489,136.71	-£300,180.09	£324,046.11

K L J VINES
DISTRICT ENGINEER

SCH52 Local Levy Aided £109,000
Grant Aided £88,000

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

MAINTENANCE		Actual 2012/13 £	Actual 2013/14 £	Annual Estimate £	Variance £
DRAINS					
DM01	Hand Roding	3,590.66	8,253.45	8,300.00	46.55
DM02	Mechanical Roding	377,161.91	447,603.75	425,000.00	-22,603.75
DM03	Chemical Weed Control	1,134.34	2,625.85	10,000.00	7,374.15
DM04	Mudding Channels	51,884.96	82,097.34	63,000.00	-19,097.34
DM05	Cleansing Culverts and Inspecting Pipes	11,525.75	17,558.98	38,000.00	20,441.02
DM06	Bushing and Tree Coppicing	45,948.58	30,329.99	63,000.00	32,670.01
DM07	Vermin Control	7,098.45	9,816.60	12,000.00	2,183.40
DM08	New Access Works	33,235.06	45,881.34	30,000.00	-15,881.34
DM09	Slip Repairs	33,590.92	168,385.18	130,000.00	-38,385.18
DM10	Reinstating Land Tile Outfalls	0.00	23,069.59	10,000.00	-13,069.59
DM11	Culvert Repairs and Renewals	45,514.45	142,009.89	100,000.00	-42,009.89
DM12	Gauge Boards	0.00	1,549.20	2,000.00	450.80
DM13	Fencing	1,982.42	1,315.55	6,000.00	4,684.45
DM14	Gates	6,006.60	5,437.11	6,000.00	562.89
DM15	Rubbish Clearance (Inert)	4,059.00	13,496.43	8,000.00	-5,496.43
DM16	Rubbish Clearance (Vehicles)	0.00	3.85	500.00	496.15
DM17	Rubbish Clearance (Hazardous)	0.00	32.00	500.00	468.00
DM18	Rubbish Clearance (Tyres)	0.00	240.20	1,000.00	759.80
DM19	Wracking	10,013.40	4,982.75	10,000.00	5,017.25
DM20	General Duties	17,834.36	8,905.30	26,200.00	17,294.70
DM21	Freshwater Feeds	0.00	0.00	1,500.00	1,500.00
		£650,580.86	£1,013,594.35	951,000.00	-£62,594.35
PR01	Workshop	63,539.96	30,812.17	65,960.00	35,147.83
PUMPING STATIONS					
PS01	Fleet Haven	42,403.59	29,056.16	11,674.00	-17,382.16
PS02	Dawsmere	12,217.94	31,553.44	11,674.00	-19,879.44
PS03	Lords	9,177.54	16,766.46	11,674.00	-5,092.46
PS04	Fleet Fen	7,431.53	8,742.05	11,674.00	2,931.95
PS05	Clay Lake	11,384.82	11,077.51	11,674.00	596.49
PS06	Wisemans	39,787.62	37,674.34	11,674.00	-26,000.34
PS07	Peartree Hill	7,403.16	7,742.91	11,674.00	3,931.09
PS08	Donningtons	3,318.86	3,553.90	11,674.00	8,120.10
PS09	Little Holland	25,539.47	18,945.40	11,674.00	-7,271.40
PS10	Sutton St James	4,109.11	2,642.48	11,674.00	9,031.52
PS11	Manor Farm	7,150.45	7,917.58	11,674.00	3,756.42
PS12	Westmere	10,672.54	-649.75	11,674.00	12,323.75
PS13	Holbeach Bank	4,945.68	8,614.50	11,674.00	3,059.50
PS14	Gotts	5,293.40	21,157.91	11,674.00	-9,483.91
PS15	Roses	4,339.96	13,935.90	11,674.00	-2,261.90
PS16	Lawyers	57,497.07	28,032.96	11,674.00	-16,358.96
PS17	New Pumping Station	4,211.35	1,199.48	11,673.00	10,473.52
		£256,884.09	£247,963.23	£198,457.00	-£49,506.23
TIDAL SLUICES					
TS01	George Hay	1,350.06	10.80	1,545.71	1,534.91
TS04	Holbeach River	0.00	89.35	1,545.71	1,456.36
TS05	Lawyers	260.25	0.00	1,545.71	1,545.71
TS06	Lutton Leam	342.30	397.04	1,545.71	1,148.67
TS07	Westmere	0.00	0.00	1,545.71	1,545.71
TS08	Sutton Bridge	24,821.05	15,442.72	25,000.00	9,557.28



From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

MAINTENANCE		Actual 2012/13 £	Actual 2013/14 £	Annual Estimate £	Variance £
TS09	Wragg Bridge Outfall	0.00	0.00	1,545.71	1,545.71
TS10	Bubble Curtain	0.00	0.00	1,545.74	1,545.74
		£26,773.66	£15,939.91	£35,820.00	£19,880.09
SECOND LINE SLUICES					
SL01	Fosdyke Marsh	0.00	100.30	4,000.00	3,899.70
SL02	Moulton River	151.90	209.91	4,000.00	3,790.09
SL03	New Sea Bank Outfall	0.00	33.75	4,000.00	3,966.25
SL04	Wards Enclosure Soke Dyke	0.00	45.00	4,000.00	3,955.00
SL05	Holbeach River Old Sluice	304.50	687.20	4,000.00	3,312.80
SL06	Andersons	42,840.34	479.15	4,000.00	3,520.85
SL07	Thimbleby	1,651.90	221.16	4,000.00	3,778.84
SL08	Salt Marsh Soke Dyke	0.00	45.00	4,000.00	3,955.00
SL09	Coffee Tan	0.00	237.00	4,000.00	3,763.00
SL10	Daisy Hall	0.00	45.00	4,000.00	3,955.00
SL11	Gedney Enclosure to Dawsmere	0.00	45.00	4,000.00	3,955.00
SL12	Gedney Enclosure	151.90	209.91	4,000.00	3,790.09
SL13	J C Mossops Enclosure	0.00	33.75	4,000.00	3,966.25
SL14	Lutton Leam - Salt Lake	0.00	33.75	4,000.00	3,966.25
SL15	Lutton Leam Road Bridge	761.60	917.19	4,000.00	3,082.81
		£45,862.14	£3,343.07	£60,000.00	£56,656.93
WATER LEVEL CONTROL STRUCTURES					
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
		£0.00	£0.00	£800.00	£800.00
DIRECT WORKS		£1,043,640.71	£1,311,652.73	£1,312,037.00	£384.27
TECHNICAL SUPPORT COSTS		193,891.44	132,487.00	135,017.00	2,530.00
BIODIVERSITY ACTION PLAN COSTS		390.00	250.00	10,800.00	10,550.00
CONTINGENCY		0.00	0.00	0.00	0.00
MAINTENANCE WORKS		£1,237,922.15	£1,444,389.73	£1,457,854.00	£13,464.27

A D PRICE
OPERATIONS MANAGER

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

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
7114	Caterpillar Excavator (Hired)	1,114	Hours	20.00	22,270.00	21,934.80	256.00	4,799.60	0.00	0.00	26,990.40	-4,720.40
7115	Caterpillar Tracked Excavator (Hired)	809	Hours	14.00	11,326.00	11,555.54	1,040.00	2,593.40	0.00	0.00	15,188.94	-3,862.94
7117	Volvo - AE57 LJZ	744	Hours	20.00	14,870.00	1,177.79	848.00	3,241.43	422.94	0.00	5,690.16	9,179.84
7118	Volvo - AJ58 UHP	1,403	Hours	20.00	28,060.00	8,322.20	1,728.00	8,736.76	654.72	7,595.14	27,036.82	1,023.18
7119	Volvo - AE59 FWO	1,313	Hours	20.00	26,250.00	2,039.58	1,627.25	5,554.21	1,016.02	12,930.00	23,167.06	3,082.94
7120	Volvo - AE62 CRZ	1,429	Hours	20.00	28,580.00	3,359.94	1,702.00	7,889.61	1,389.30	15,000.00	29,340.85	-760.85
7121	Caterpillar AJ13 YDN	767	Hours	20.00	15,330.00	4,187.73	272.00	5,795.87	800.73	9,312.45	20,368.78	-5,038.78
	360 Excavators	3,459			146,686.00	52,577.58	7,473.25	38,610.88	4,283.71	44,837.59	147,783.01	-1,097.01
7320	Vauxhall Combo - FV02 CJE	796	Miles	0.45	769.50	82.25	0.00	373.50	594.82	0.00	1,050.57	-281.07
7332	Toyota Hilux - AD03 BVV	1,504	Miles	0.55	3,190.00	1,332.82	320.00	1,200.31	644.82	0.00	3,497.95	-307.95
7333	Nissan Navara Outlaw - FY07 AAO	4,470	Miles	0.55	11,827.20	1,730.94	208.00	4,748.80	594.82	0.00	7,282.56	4,544.64
7334	Toyota Hilux AO58 UUN	1,023	Miles	0.55	2,589.95	1,979.14	784.00	1,263.81	594.82	0.00	4,621.77	-2,031.82
	Vehicles				18,376.65	5,125.15	1,312.00	7,586.42	2,429.28	0.00	16,452.85	1,923.80
7151	JCB - KX05 0BK	516	Hours	13.50	6,959.25	1,752.26	400.00	2,070.96	254.04	0.00	4,477.26	2,481.99
	JCBs	516		13.50	6,959.25	1,752.26	400.00	2,070.96	254.04	0.00	4,477.26	2,481.99
7435	Case - FX05 SGX	392	Hours	13.50	5,285.25	31.89	144.00	1,882.46	89.04	0.00	2,147.39	3,137.86
7436	Case - FX06 FVC	610	Hours	13.50	8,235.00	4,806.74	1,504.00	5,042.15	111.30	0.00	11,464.19	-3,229.19
7438	John Deere - FX08 CDY	891	Hours	13.50	12,028.50	1,449.49	635.00	4,546.22	267.12	1,892.65	8,790.48	3,238.02
7439	Claas - FX11 EWA	1,787	Hours	13.50	24,117.75	4,281.37	834.00	8,186.34	467.46	7,686.36	21,455.53	2,662.22
7440	New Holland - EU11 MVP	1,295	Hours	13.50	17,475.75	2,563.03	722.50	5,392.90	544.84	12,159.96	21,383.23	-3,907.48
7441	John Deere - FX13 BDY	965	Hours	13.50	13,027.50	466.81	1,050.50	8,137.90	563.62	6,750.00	16,968.83	-3,941.33
	Tractors	3,679			80,169.75	13,599.33	4,890.00	33,187.97	2,043.38	28,488.97	82,209.65	-2,039.90
7490	Trailers (7)	0	N/A	N/A	0.00	3,697.07	5,632.00	16.50	90.10	4,565.82	14,001.49	-14,001.49
7491	Sweeping Brush	0	Hours	3.00	0.00	41.76	0.00	0.00	0.00	0.00	41.76	-41.76
7541	Herder Rapier Flail	186	Hours	10.00	1,855.00	906.83	1,392.00	234.52	0.00	0.00	2,533.35	-678.35
7542	Herder Rapier BK HAB Flail	757	Hours	10.00	7,570.00	1,196.38	1,264.00	236.72	0.00	0.00	2,697.10	4,872.90
7543	Bomford Condor Verge Mower	321	Hours	4.00	1,282.00	283.15	672.00	0.00	0.00	0.00	955.15	326.85
7544	Bomford Condor	202	Hours	4.00	806.00	136.89	416.00	0.00	0.00	0.00	552.89	253.11
7545	Berky Tree Cutter	58	Hours	13.00	747.50	42.00	96.00	0.00	0.00	0.00	138.00	609.50
7546	Habbig Tree Cutter	10	Hours	13.00	123.50	1,610.54	800.00	0.00	0.00	0.00	2,410.54	-2,287.04
7547	Herder Grenadier	1,043	Hours	12.00	12,510.00	2,303.33	2,527.25	258.17	0.00	0.00	5,088.75	7,421.25
7548	Herder Rapier BK HAB Flail	533	Hours	12.00	6,390.00	257.93	464.00	0.00	198.37	4,563.40	5,483.70	906.30
7549	Herder KMZ150 Flail Mower	490	Hours	6.00	2,937.00	66.73	1,056.00	0.00	0.00	1,341.69	2,464.42	472.58
	Flail Mowers	2,574			34,221.00	6,803.78	8,687.25	729.41	198.37	5,905.09	22,323.90	11,897.10
7901	Montabert Breaker	0	Hours	25.00	0.00	1.62	0.00	0.00	0.00	0.00	1.62	-1.62
	Specialist Equipment	0			0.00	1.62	0.00	0.00	0.00	0.00	1.62	-1.62
7908	Herder 3.1m Basket (7116)	0	Hours	3.00	0.00	56.40	272.00	15.98	0.00	0.00	344.38	-344.38
7911	Herder 3.1m Basket (7116)	27	Hours	4.00	106.00	42.40	816.00	15.98	0.00	0.00	874.38	-768.38
7912	Herder 4.2Mm Basket (Spare)	0	Hours	5.00	0.00	77.55	1,184.00	15.98	0.00	0.00	1,277.53	-1,277.53
7913	Herder MXZT430 Basket (7115)	169	Hours	5.00	845.00	663.13	464.00	15.98	0.00	802.37	1,945.48	-1,100.48
7914	Herder MXZT550B Basket (7118)	924	Hours	6.00	5,541.00	693.75	3,408.00	22.03	0.00	1,923.96	6,047.74	-506.74

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

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
7915	Herder MXZT550B Mowing Bucket (7117)	438	Hours	6.00	2,628.00	231.79	1,440.00	15.98	0.00	1,928.04	3,615.81	-987.81
7916	Herder MXZT860B Basket (7119)	320	Hours	9.00	2,880.00	328.24	3,019.00	15.99	0.00	4,826.04	8,189.27	-5,309.27
7917	Herder MRLT430SS Mowing Bucket (7440)	0	Hours	5.00	0.00	62.59	512.00	15.99	96.66	1,230.00	1,917.24	-1,917.24
7918	Herder MRLT430B Mowing Bucket (7116)	658	Hours	5.00	3,287.50	217.27	112.00	15.99	96.66	1,230.00	1,671.92	1,615.58
7919	Herder MRLT430B Mowing Bucket (7115)	463	Hours	5.00	2,315.00	209.24	1,056.00	15.99	96.65	1,230.00	2,607.88	-292.88
7920	Herder MRZT550B Mowing Bucket	619	Hours	5.50	3,401.75	103.49	752.00	0.00	0.00	1,031.70	1,887.19	1,514.56
	Baskets	2,998			21,004.25	2,685.85	13,035.00	165.89	289.97	14,202.11	30,378.82	-9,374.57
Mobile Plant Operations Account (this year)					£307,416.90	£86,284.40	£41,429.50	£82,368.03	£9,588.85	£97,999.58	£317,670.36	-£10,253.46
Mobile Plant Operations Account (last year)					£283,427.75	£54,064.86	£46,832.00	£74,898.49	£6,033.76	£90,114.84	£271,943.95	£11,483.80

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

ID	Labour Operations Account	Actual 2012/13	Actual 2013/14	Annual Estimate	Variance	%
Work Done:						
7000	Labour Income	455,038.00	474,191.25	611,227.00	-137,035.75	-22%
Direct Costs:						
7010	Basic Pay	138,020.81	126,116.14	208,447.00	82,330.86	39%
7020	Overtime	56,183.90	52,541.89	77,793.00	25,251.11	32%
7080	Call Out/Expenses	316.48	147.70	0.00	-147.70	0%
7100	Travelling	8,287.63	6,981.81	13,590.00	6,608.19	49%
7110	Holiday Pay	39,318.62	24,268.66	35,032.00	10,763.34	31%
7120	Sick Pay	7,341.32	8,134.17	0.00	-8,134.17	0%
		249,468.76	218,190.37	334,862.00	116,671.63	35%
Variable Overheads:						
7070	Telephones	1,217.54	1400.10	1,500.00	282.46	19%
7130	Employers NI	24,640.76	21148.88	36,454.00	11,813.24	32%
7140	Employers Pension	59,696.40	58900.35	73,828.00	14,131.60	19%
7150	Private Medical Insurance	0.00	1600.00	1,056.00	1,056.00	100%
		85,554.70	83,049.33	112,838.00	27,283.30	24%
Fixed Overheads:						
7160	Operations Manager	56,475.55	56,358.16	45,000.00	-11,358.16	-25%
7170	Operations Manager - Vehicle FY07 AAO	5,359.14	0.00	6,000.00	6,000.00	100%
7175	Operations Manager - Vehicle AF60 VYN	9,663.03	10,420.15	4,500.00	-5,920.15	-132%
7180	Works Supervisor	33,359.95	33,781.61	35,000.00	1,218.39	3%
7185	Works Supervisor - New Vehicle	0.00	150.00	0.00	-150.00	0%
7190	Works Supervisor - Vehicle AO58 UUN	6,504.95	0.00	4,000.00	4,000.00	100%
7195	Works Supervisor - Vehicle AU62 OUS	4,053.46	7,763.42	3,500.00	-4,263.42	-122%
7200	Plant Engineer	33,067.29	33,537.92	35,000.00	1,462.08	4%
7210	Plant Engineer - Vehicle AD03 BVV	3,011.87	0.00	2,500.00	2,500.00	100%
7220	Vauxhall Combo FV02 CJE	1,146.34	0.00	2,500.00	2,500.00	100%
7225	Vauxhall Combo FV02 CJF	0.00	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	3,967.05	6,094.83	5,000.00	-1,094.83	-22%
7250	Protective Clothing/Health and Safety	3,487.89	1,946.36	5,000.00	3,053.64	61%
7260	Small Tools/Light Plant	13,654.51	14,604.00	9,027.00	-5,577.00	-62%
		173,751.03	164,656.45	163,527.00	-1,129.45	-1%
Net Operating Surplus/(Deficit)		-£53,736.49	£8,295.10	£0.00	£8,295.10	36%
Productive Hours:						
L0102	A J Ashton	2,191.00	2,115.00	2,064.00	51.00	2%
L0204	A W Bays	2,105.50	1,633.00	2,064.00	-431.00	-21%
L009	A Fitzjohn	1,879.50	2,146.00	1,634.00	512.00	31%
L0601	A French	2,279.50	2,369.00	2,064.00	305.00	15%
L0806	D R Hughes	1,506.50	1,602.50	2,064.00	-461.50	-22%
L0808	D A Holland	1,892.50	1,784.00	2,064.00	-280.00	-14%
L1304	G Mason	2,119.00	1,966.00	1,934.00	32.00	2%
L1305	R Mason	2,210.50	2,111.50	2,064.00	47.50	2%
L1801	C M Rowley	2,008.00	1,971.00	2,064.00	-93.00	-5%
L2007	R L Thorpe	1,982.70	1,918.00	2,064.00	-146.00	-7%
		20,174.70	19,616.00	20,080.00	-464.00	-2%
Cost/Hour:						
	Direct Cost	12.37	11.12	16.68	5.56	33%
	Variable Overhead	4.24	4.23	5.62	1.39	25%
	Fixed Overhead	8.61	8.39	8.14	-0.25	-3%
		£25.22	£23.74	£30.44	£6.70	22%
Holidays Taken:						
L0102	A J Ashton	27	27	27	0	0%
L0204	A W Bays	27	27	27	0	0%
L009	A Fitzjohn	30	30	30	0	0%
L0601	A French	27	27	27	0	0%
L0806	D R Hughes	27	27	27	0	0%

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

ID	Labour Operations Account	Actual 2012/13	Actual 2013/14	Annual Estimate	Variance	%
L0808	D A Holland	27	27	27	0	0%
L1304	G Mason	24	27	27	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	30	30	30	0	0%
S01	A Price	30	30	30	0	0%
		330	333	333	0	0%
Sickdays/authorised absences:						
L0102	A J Ashton	0	0	0	0	0%
L0204	A W Bays	5	55	0	-55	0%
L009	A Fitzjohn	10	0	0	0	0%
L0601	A French	0	0	0	0	0%
L0806	D R Hughes	45	37	0	-37	0%
L0808	D A Holland	31	6	0	-6	0%
L1304	G Mason	2	3	0	-3	0%
L1305	R Mason	0	0	0	0	0%
L1801	C M Rowley	3	9	0	-9	0%
L2007	R L Thorpe	0	0	0	0	0%
S12	S Green	0	0	0	0	0%
S01	A Price	0	4	0	-4	0%
		96	114	0	-114	0%

A D PRICE
OPERATIONS MANAGER

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

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
7117	Volvo - AE57 LJZ	01/10/2007	5	112,450.00		-112,450.00	0.00	75,292.25	0.00	-75,292.25	0.00	842.25	0.00
7118	Volvo - AJ58 UHP	26/09/2008	5	109,450.00			109,450.00	68,354.86	7,595.14		75,950.00		33,500.00
7119	Volvo - AE59 FWO	25/09/2009	5	96,500.00			96,500.00	45,255.00	12,930.00		58,185.00		38,315.00
7120	Volvo - AE62 CRZ	04/09/2012	5	115,000.00			115,000.00	8,250.00	15,000.00		23,250.00		91,750.00
7121	Caterpillar - AJ13 YDN	13/09/2013	5	0.00	129,821.00		129,821.00	0.00	9,312.45		9,312.45		120,508.55
	360 Excavators			433,400.00	129,821.00	-112,450.00	450,771.00	197,152.11	44,837.59	-75,292.25	166,697.45	842.25	284,073.55
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	5,959.15	540.85		6,500.00		1,600.00
	Lifting Equipment			51,100.00	0.00	0.00	51,100.00	48,959.15	540.85	0.00	49,500.00	0.00	1,600.00
7320	Vauxhall Combo - FV02 CJE	21/06/2002	4	8,346.81		-8,346.81	0.00	8,346.81	0.00	-8,346.81	0.00	500.00	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	12,179.85	0.00		12,179.85		3,000.00
7335	Toyota Hilux AF60 VYN	23/09/2010	4	18,360.91			18,360.91	7,725.60	3,090.24		10,815.84		7,545.07
7336	Toyota Hilux AU62 OUS	14/09/2012	4	20,038.35			20,038.35	1,463.91	2,509.56		3,973.47		16,064.88
	Vehicles			96,242.88	0.00	-8,346.81	87,896.07	64,033.13	5,599.80	-8,346.81	61,286.12	500.00	26,609.95
7435	Case - FX05 FGK	12/07/2005	5	40,566.00		-40,566.00	0.00	40,566.00	0.00	-40,566.00	0.00	11,500.00	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
7438	John Deere - FX08 CDY	30/04/2008	5	57,850.00			57,850.00	35,957.35	1,892.65		37,850.00		20,000.00
7439	Claas - FX11 EWA	10/03/2011	5	56,432.00			56,432.00	16,013.25	7,686.36		23,699.61		32,732.39
7440	New Holland Tractor - EU11 MVP	01/02/2012	5	60,800.00			60,800.00	14,186.62	12,159.96		26,346.58		34,453.42
7441	John Deere - FX13 BDY	26/07/2013	5	0.00	69,500.00		69,500.00	0.00	6,750.00		6,750.00		62,750.00
	Tractors			256,840.00	69,500.00	-40,566.00	285,774.00	147,915.22	28,488.97	-40,566.00	135,838.19	11,500.00	149,935.81
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	8,216.82	283.18		8,500.00		0.00
7490E	Redrock Dump	29/01/2009	5	9,850.00			9,850.00	7,880.12	1,969.88		9,850.00		0.00
7490F	Marston Low Loader	10/02/2012	5	9,298.00			9,298.00	2,014.61	1,859.64		3,874.25		5,423.75
7490G	R2/1300B Trailer	24/07/2012	5	1,132.50			1,132.50	169.92	226.56		396.48		736.02
7490H	R2/1300B Trailer	24/07/2012	5	1,132.50			1,132.50	169.92	226.56		396.48		736.02
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
	Trailers			48,108.00	0.00	0.00	48,108.00	36,646.39	4,565.82	0.00	41,212.21	0.00	6,895.79
7541	Herder Rapier Flail	29/06/2007	5	26,000.00			26,000.00	24,000.00	0.00		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
7548	Herder Rapier BK HAB Flail	11/06/2013	6	0.00	42,850.00		42,850.00	0.00	4,563.40		4,563.40		38,286.60
7549	Herder KMZ150 Flail	04/09/2013	5	0.00	12,500.00		12,500.00	0.00	1,341.69		1,341.69		11,158.31
	Cutting Machinery			124,548.14	55,350.00	0.00	179,898.14	122,548.14	5,905.09	0.00	128,453.23	0.00	51,444.91
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
7901	Montabert Breaker	01/01/1999	6	6,493.00			6,493.00	6,493.00	0.00		6,493.00		0.00
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

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To: 31 March 2014

Period To: 12
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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
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	5,255.00	0.00		5,255.00		0.00
7913	Herder MXZT430 Mowing Basket (7115)	02/06/2008	5	5,350.00			5,350.00	4,547.63	802.37		5,350.00		0.00
7914	Herder MXZT550B Mowing Basket (7118)	10/08/2009	5	9,620.00			9,620.00	7,054.56	1,923.96		8,978.52		641.48
7915	Herder MXZT550B Mowing Bucket (7117)	12/04/2011	5	9,640.00			9,640.00	3,856.08	1,928.04		5,784.12		3,855.88
7916	Herder MXZT860 Mowing Bucket (7119)	12/04/2011	5	24,130.00			24,130.00	9,652.08	4,826.04		14,478.12		9,651.88
7917	Herder MRLT430SS Mowing Bucket(7440)	04/04/2012	5	6,150.00			6,150.00	1,230.00	1,230.00		2,460.00		3,690.00
7918	Herder MRLT430B Mowing Bucket (7116)	25/05/2012	5	6,150.00			6,150.00	1,127.50	1,230.00		2,357.50		3,792.50
7919	Herder MRLT430B Mowing Bucket (7115)	25/05/2012	5	6,150.00			6,150.00	1,127.50	1,230.00		2,357.50		3,792.50
7920	Herder MRZT550B Mowing Bucket	11/06/2013	5	0.00	8,190.00		8,190.00	0.00	1,031.70		1,031.70		7,158.30
Baskets				82,688.00	8,190.00	0.00	90,878.00	44,093.35	14,202.11	0.00	58,295.46	0.00	32,582.54
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
Light Plant and Equipment				19,796.98	0.00	0.00	19,796.98	19,796.98	0.00	0.00	19,796.98	0.00	0.00
7001	Switchgear	post 1996	20	145,575.95			145,575.95	97,709.00	7,278.84		104,987.84		40,588.11
7002	Telemetry at Lawyers	07/07/2003	1	3,662.46			3,662.46	3,662.46	0.00		3,662.46		0.00
Fixed Plant				149,238.41	0.00	0.00	149,238.41	101,371.46	7,278.84	0.00	108,650.30	0.00	40,588.11
Fixed Assets: Plant and Equipment				£1,274,268.64	£262,861.00	-£161,362.81	£1,375,766.83	£794,822.16	£111,419.07	-£124,205.06	£782,036.17	£12,842.25	£593,730.66

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

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	870.08	290.04		1,160.12		1,739.88
PS02	Dawsmere	31/03/2010	10	2,700.00			2,700.00	810.00	270.00		1,080.00		1,620.00
PS03	Lords	31/03/2010	10	2,800.00			2,800.00	839.92	279.96		1,119.88		1,680.12
PS04	Fleet Fen	31/03/2010	10	12,600.00			12,600.00	3,780.00	1,260.00		5,040.00		7,560.00
PS05	Clay Lake	31/03/2010	10	3,700.00			3,700.00	1,109.92	369.96		1,479.88		2,220.12
PS06	Wisemans	31/03/2010	10	49,000.00			49,000.00	14,699.92	4,899.96		19,599.88		29,400.12
PS07	Peartree Hill	31/03/2010	10	6,100.00			6,100.00	1,829.92	609.96		2,439.88		3,660.12
PS08	Donningtons	31/03/2010	10	6,500.00			6,500.00	1,950.08	650.04		2,600.12		3,899.88
PS09	Little Holland	31/03/2010	10	20,900.00			20,900.00	6,270.08	2,090.04		8,360.12		12,539.88
PS10	Sutton St James	31/03/2010	10	4,200.00			4,200.00	1,260.00	420.00		1,680.00		2,520.00
PS11	Manor Farm	31/03/2010	10	3,750.00			3,750.00	1,125.00	375.00		1,500.00		2,250.00
PS12	Westmere	31/03/2010	10	4,150.00			4,150.00	1,244.92	414.96		1,659.88		2,490.12
PS13	Holbeach Bank	31/03/2010	10	2,050.00			2,050.00	614.92	204.96		819.88		1,230.12
PS14	Gotts	31/03/2010	10	3,700.00			3,700.00	1,109.92	369.96		1,479.88		2,220.12
PS15	Roses	31/03/2010	10	3,450.00			3,450.00	1,035.00	345.00		1,380.00		2,070.00
PS16	Lawyers	31/03/2010	10	28,250.00			28,250.00	8,475.08	2,825.04		11,300.12		16,949.88
Fixed Assets: Pumping Stations				£156,750.00	£0.00	£0.00	£156,750.00	£47,024.76	£15,674.88	£0.00	£62,699.64	£0.00	£94,050.36
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
Fixed Assets: Office and RT Equipment				£72,771.37	£0.00	£0.00	£72,771.37	£72,771.37	£0.00	£0.00	£72,771.37	£0.00	£0.00
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	285,000.00	0.00		285,000.00		214,713.12
A023	Bungalow at Sutton Bridge: LL55167	01/04/2007	N/A	99,000.00		-99,000	0.00	34,000.00	0.00	-34,000.00	0.00	-65,000.00	0.00
Fixed Assets: Land and Buildings				£841,213.12	£0.00	-£99,000.00	£742,213.12	£361,500.00	£0.00	-£34,000.00	£327,500.00	-£65,000.00	£414,713.12
Fixed Assets				£2,345,003.13	£262,861.00	-£260,362.81	£2,347,501.32	£1,276,118.29	£127,093.95	-£158,205.06	£1,245,007.18	-£52,157.75	£1,102,494.14

P J CAMAMILE
CHIEF EXECUTIVE



Annual Report for the year ended

31 March 2014

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 2014 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 2014-15

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 2014-15 (forecast)	
Name of local authority	2014-15 forecast £
1. BOSTON BOROUGH COUNCIL	831
2. SOUTH HOLLAND DISTRICT COUNCIL	1178345
3.	
4.	
5.	
6.	
7.	
8.	
Total	1179176

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2014

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 2014 £
INCOME		
Drainage Rates		X 871092
Special Levies		X 1122722
Contributions from the Environment Agency		X 0
Contributions applied from developers/other beneficiaries		X 62201
Government Grants		X 324046
Rechargeable Works		X 32478
Interest and Investment Income		X 16905
Rents and Acknowledgements		X 3255
Other Income	1	X 62953
Total income		X 2495652
EXPENDITURE		
New Works and Improvement Works	2	Y 605197
Contributions to the Environment Agency	3	Y 145835
Drains Maintenance	4	Y 1142821
Pumping Stations, Sluices and Water level control structures	5	Y 301318
Administration	6	Y 169388
Rechargeable Works	7	Y 7368
Finance Charges	8	Y 0
SSSIs	9	Y 0
IDB Biodiversity Action Plan actions or other biodiversity activities	10	Y 250
Other Expenditure	11	Y 0
Total expenditure		Y 2372177
EXCEPTIONAL ITEMS		
Profits/(losses) arising from the disposal of fixed assets		Z (52158)
Net Operating Surplus/(Deficit) for the year		X-Y+Z 71317

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 PlanYes ☒ 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
Microsoft Excel
Microsoft Access 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:

VARIOUS PRESENTATIONS

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 2014? (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 MinistersYes ☒ No ☐

ByelawsYes ☒ No ☐

Have the Byelaws been approved by MinistersYes ☒ No ☐

Code of Conduct for Board MembersYes ☒ No ☐

Financial RegulationsYes ☒ No ☐

Register of Member's InterestsYes ☒ No ☐

Section C – Declaration

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

P. Camanilo

Date

28/08/2014

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk



BOARD MEMBERSHIP AS AT 31 MARCH 2014

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Geest J L van	4	2	50	john@jlfarms.co.uk
Grundy N J	4	3	75	ngrundy@onetel.com
Hay A G	4	4	100	andrewhay@afiweb.net
Markillie S A R **	4	4	100	shf@strawberryhall.co.uk
Perowne J	4	3	75	julian@jackbuck.co.uk
Sly D	4	3	75	jennyandderek07@gmail.com
Taylor S R	4	1	25	sam@taylors-bulbs.com
Thompson R C	4	4	100	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
APPOINTED MEMBERS				
South Holland DC				
Biggadike F	4	4	100	fbiggadike@sholland.gov.uk
Booth S M	4	0	0	simonmbooth@aol.com
Coupland P (wef Aug 13)	3	2	67	pcoupland@sholland.gov.uk
Harrison A (Ms)	4	4	100	angelaharrison@sholland.gov.uk
Howard M (wef May 13)	4	1	25	martin.howard@sholland.gov.uk
Przyszlak P S	4	4	100	pprzyzy@gmail.com
Seymour M D	4	3	75	mseymour@sholland.gov.uk
Sneath E (Mrs)	4	3	75	Elizabeth.sneath@sholland.gov.uk
Walls P M	4	2	50	n/a
Wilkinson D J	4	4	100	dave.j2wilkinson@btinternet.com
South Holland DC/ Boston BC				
Casson A	4	4	100	acasson@sholland.gov.uk

* Chairman

** Vice-Chairman

Average attendance = 75%



Drainage Board

Board Members and Officers

Gifts and Hospitality Register for 2013/14

[illegible]

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2014		ACTUAL 2012/13 £	ACTUAL 2013/14 £
1	Balances brought forward		
	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
	As per Statement of Accounts	197,473	27,826
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-3,517,000	-3,973,000
	Net Book Value of Tangible Fixed Assets	1,038,137	1,068,885
		-2,478,863	-2,904,115
	(=) Adjusted Balances brought forward (Net Current Assets)	2,676,336	2,931,941
2	(+) Rates and Special Levies		
	Drainage Rates	867,579	871,092
	Special Levies issued by the Board	1,104,597	1,122,722
	As per Statement of Accounts	1,972,177	1,993,814
3	(+) All Other Income		
	Grants Applied	121,810	324,046
	Rental Income	6,316	3,255
	Income from Rechargeable Works	20,750	32,478
	Investment Interest	30,752	16,905
	Development Contributions	5,099	62,201
	Net Surplus on Operating Accounts	0	-1,958
	Other Income	1,477	64,911
	Profit/(Loss) on disposal of Fixed Assets	54,500	-52,158
	As per Statement of Accounts	240,703	449,680
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	172,184	260,363
	Accumulated depreciation written out	-172,184	-158,205
		0	102,158
	(=) Adjusted Other Income	240,703	551,838
4	(-) Watercourses and Pumping Stations		
	Capital Works	278,390	605,197
	Maintenance Works	1,237,922	1,444,390
	As per Statement of Accounts	1,516,312	2,049,587
	(-) Depreciation charged to Maintenance Works		
	Plant and Equipment	108,544	111,420
	Buildings	787	0
		109,331	111,420

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2014		ACTUAL 2012/13 £	ACTUAL 2013/14 £
(=) Adjusted Watercourses and Pumping Stations		1,406,982	1,938,167
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	0	0
6	(-) All Other Expenditure		
	Environment Agency Precept	145,835	145,835
	Administration Charges	142,281	169,388
	Cost of Rechargeable Works	12,943	7,368
	Net Deficit on Operating Accounts	93,480	0
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
	As per Statement of Accounts	410,215	338,266
	(-) All Other Expenditure (Non Cash)		
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
		15,675	15,675
	(+) Capitalised Additions		
	Workshop Extension	0	0
	Plant and Equipment	155,753	262,861
		155,753	262,861
	(=) Adjusted Other Expenditure	550,293	585,452
7	(=) Balances carried forward		
	General Reserve	922,446	1,523,883
	Development Reserve	250,963	313,164
	Partnership Working Reserve	113,139	0
	ICT Renewals Reserve	13,766	0
	Fixed Plant Renewals Reserve	1,317,688	0
	Capital Works Reserve	365,100	182,970
	Mobile Plant Renewals Reserve	210,000	0
	Plant Reserve	0	1,527,688
	Revaluation Reserve	807,725	508,763
	Pension Reserve	-3,973,000	-4,476,000
	As per Statement of Accounts	27,826	-419,532
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-3,973,000	-4,476,000
	Net Book Value of Tangible Fixed Assets	1,068,885	1,102,494
		-2,904,115	-3,373,506
	(=) Adjusted Balances carried forward (Net Current Assets)	2,931,941	2,953,974
8	Total Cash and Short Term Investments		
	Bank Current Account	67,102	82,161
	Short term Investments	3,300,000	3,100,000
	As per Statement of Accounts	3,367,102	3,182,161

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2014	ACTUAL	ACTUAL
	2012/13	2013/14
	£	£

9 Total Fixed Assets and Long Term Assets

Land and Buildings	479,713	742,213
Plant and Equipment	479,446	1,375,767
Pumping Stations	109,725	156,750
As per Statement of Accounts	1,068,885	2,274,730

10 Total Borrowings

Loans Due (<= 1 Year)	0	0
Loans Due (> 1 Year)	0	0
As per Statement of Accounts	0	0

From: 01 April 2013
To: 31 March 2014

Period To: 12
Year Ended: 31 March 2014

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2014	ACTUAL 2012/13 £	ACTUAL 2013/14 £
---	------------------------	------------------------

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2012/13 £	ACTUAL 2013/14 £
---	------------------------	------------------------

7	Balances carried forward (adjusted)	2,931,941	2,953,974
----------	--	------------------	------------------

(-) Deduct: Debtors and Prepayments

Stock	7,108	11,246
Debtors Control Account	5,188	3,393
Work in Progress	0	0
Ratepayers Due	725	7,052
Prepayments	0	12,399
Prepayments WMA	-30,388	45,976
Accrued Interest	1,388	1,929
VAT Due from HMRC	43,794	23,453
Grants Due	16,757	0
	44,571	105,448

(+) Add: Creditors and Payments Received in Advance (<= 1 Year)

Creditors Control Account	758	46,986
Grants Unapplied	460,983	300,180
Holiday Entitlement Control	2,714	2,741
Payroll Liabilities	0	0
Accruals	15,278	-16,272
	479,732	333,635

(=) Box 8	3,367,102	3,182,161
------------------	------------------	------------------

8 (=) Total Cash and Short Term Investments

Bank Current Account	67,102	82,161
Short term Investments	3,300,000	3,100,000
	3,367,102	3,182,161

P J CAMAMILE
CHIEF EXECUTIVE

6 MAY 2014



Internal Drainage Boards in England

Annual return for the financial year ended 31 March 2014

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.

Each board must approve this annual return no later than 30 June 2014.

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 2014, 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 external 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 2014.

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

Section 1 – Accounting statements 2013/14 for

Enter name of
reporting body here:

SOUTH HOLLAND

Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2013 £	31 March 2014 £	
			Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	2676336	2931941	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	1972177	1993814	Total amount of direct rates on landowners and special levies on local authorities received or receivable in the year.
3 (+) All other income	240703	551838	Total income or receipts as recorded in the cashbook less the rates and special levies (line 2). Include all grants and contributions from EA here.
4 (-) Watercourses and pumping stations	1406982	1938168	Total expenditure or payments including capital spending and employment costs on construction and maintenance of watercourses and pumping stations.
5 (-) Loan interest/ capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the Board's borrowings (if any).
6 (-) All other payments	550293	585452	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	2931941	2953974	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	3367102	3182161	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	1068885	2274730	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 2014 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. Amundson

Date

06/05/2014

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

06/05/2014

and recorded as Board minute reference:

30/14/01

Signed by Chair of meeting approving these accounting statements:

P. Amundson

Date

06/05/2014

Section 2 – Annual governance statement 2013/14

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 2014, 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 proper practices that could have a significant financial effect on the ability of the board to conduct its business or on its finances.	✓		has only done what it has the legal power to do and has complied with proper practices in doing so.
4 We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year 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

30/14/02

dated **06/05/2014**

Signed by:

Chair **A. W. H.**

dated **06/05/2014**

Signed by:

Clerk **P. L. M. M.**

dated **06/05/2014**

*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 2013/14

Certificate

We certify that we have completed the audit of the annual return for the year ended 31 March 2014 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 accounting records for the year ended 31 March 2014; 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

(continue on a separate sheet if required)

External auditor signature

Barrie Morris

External auditor name

Barrie Morris for Grant Thornton UK LLP

Date

30/6/14

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 2013/14 to

Enter name of reporting body 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 2014.

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 2013/14

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

Signature of person who carried out the internal audit: K. Littlewood Date: 25/04/2014

*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 2013/14 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 drawn to the attention of, and 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 not specifically asked for. Doing so is not helpful. However, you must notify the external auditor of any change in Clerk, Responsible Finance Officer or Chair.
- 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 accounting records 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 2013) equals the balance brought forward in the current year (Box 1 of 2014).
- 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 2014 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 or from The Association of Drainage Authorities, 12 Cranes Drive, Surbiton, Surrey, KT5 8AL.

This page is part of Section 3 - External auditor certificate and opinion 2013/14

**South Holland Internal Drainage Board
Audit Report for the year ended 31 March 2014**

**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 2014**

⁹⁷
Box 10 Section 1

Last year's Audit Report for the year ended 31 March 2013 reported that fixed assets should not have been depreciated. The Drainage Board has accordingly increased the value of Box 10 to take fixed assets back to purchase cost as at 31 March 2014. The comparative figures for 31 March 2013 have not been adjusted to purchase cost.



for Grant Thornton UK LLP

Date 30/6/14.

Our ref LIN336



Water Management Alliance
INTERNAL AUDIT REPORT
2013/14

April 2014

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 2013-14. 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.

Using the '*Governance and Accountability in Internal Drainage Boards in England – A Practitioners Guide (Rev 2007)*' 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.

As part of the audit a follow-up was carried out on the recommendations raised in last year's report. The results of this are included in section 4.

2. Overall Conclusion

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.
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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

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

Subject Area 4.1 – Follow-up on agreed actions from previous year's report.

W.P. Ref. Follow-up

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>1. Follow up</p> <p>Observation</p> <p>The report issued in April 2013 contained three recommendations, of which two were classed as 'High' priority and the remaining one as 'Medium'. The two 'High' priority recommendations related to Treasury Management activities and have been implemented as agreed.</p> <p>The 'Medium' recommendation referred to the use of an automated numbering stamp to uniquely number each invoice to prevent instances of duplicate reference numbers. This has not been implemented as management felt the existing system control was sufficient. A discussion with the Chief Executive and Finance Officer identified an equal risk with the use of automated numbering stamps, in that the wrong stamp may inadvertently be used for the invoices relating to a different Board. In turn this would disrupt the numbering sequences for both Boards. In view of this, a decision was made to continue with the current system.</p> <p>Consequence</p> <p>Internal invoice reference numbers should provide a unique reference to a specific document. Duplication can weaken a control designed to ensure that all supplier invoices are uniquely identified and accounted for.</p> <p>Recommendation</p> <p>No further action at this stage. The Internal Auditor will continue to monitor the records in future audits and if necessary re-assess the situation with management.</p>	N/A	No further action required.

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2. Cashbook entries</p> <p>Observation</p> <p>A sample of bank reconciliations for each Board were reviewed to confirm the accuracy and timeliness of the reconciliation to the cashbook, and evidence of investigation of any discrepancies. All reconciliations had been completed satisfactorily on at least a monthly basis and, in some instances, more frequently.</p> <p>However it was noted that during the year three reconciling transactions were included on the bank statements, but did not appear in the cashbook as expected until sometime later. On enquiry the auditor was informed that this was as a result of waiting for a code from the engineer.</p> <p>Consequence</p> <p>The cashbook should always reflect the true position of the accounts and transactions should be posted as they occur. This is particularly relevant at the end of the financial year.</p> <p>Recommendation</p> <p>Transactions awaiting coding information should be recorded on a temporary basis in a Suspense Account so that they can be entered into the Cashbook in a timely manner. As soon as coding information is received the transaction can then be moved to the correct account. However the Suspense Account must be regularly reviewed to ensure that transactions are not being held there indefinitely.</p>	High	<p>Agreed, to take immediate effect.</p> <p>Finance Officer.</p>



WATER MANAGEMENT ALLIANCE

INTERNAL AUDIT TERMS OF REFERENCE 2013-14

1. INTRODUCTION

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2013-14.

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:

- Establish if the procedures recorded as part of the audit for 2012-13 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.
- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.

- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Return for 2013/14.

4. WORK PLAN

- 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
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the 2012-13 audit report.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion	0.5
Completing the Return and reporting if required.	0.5

5.0 AGREEMENT

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