



**South Holland**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2015**

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

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**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING 31 MARCH 2015**

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## NOTE ACCOUNTING POLICIES

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### 1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

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

### 2 ACCOUNTING CONCEPTS

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

Going Concern  
Prudence  
Accruals

### 3 FIXED ASSETS

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

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**NOTE ACCOUNTING POLICIES (CONTINUED)**

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Specialist Plant and Equipment: ≤ 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 28.7% on employees pensionable pay into the pension fund in 2014/15.
- (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 pension liability has been calculated by the fund actuary as set out in the accompanying report entitled: 'Actuarial Valuation as at 31 March 2015 for FRS17 Purposes':

*Insert weblink here*

**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.

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

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

**9 INCOME RECOGNITION**

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



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### NOTE ACCOUNTING POLICIES (CONTINUED)

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#### 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
- (iv) ICT Renewals Reserve
- (v) Partnership Working Reserve
- (vi) Capital Works Reserve
- (vii) Revaluation Reserve
- (viii) Pension Reserve

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<b><u>Income</u></b>						
	Occupiers Drainage Rates	914,841	914,983	142	914,841	914,983	142
1	Special Levies issued by the Board	1,179,176	1,179,176	0	1,179,176	1,179,176	0
	Grants Applied	49,500	410,932	361,432	49,500	410,932	361,432
	Rental Income	3,500	2,303	-1,197	3,500	2,303	-1,197
	Income from Rechargeable Works	0	58,056	58,056	0	58,056	58,056
	Investment Interest	15,000	16,458	1,458	15,000	16,458	1,458
	Development Contributions	0	65,837	65,837	0	65,837	65,837
2	Net Surplus on Operating Accounts	0	19,874	19,874	0	19,874	19,874
3	Other Income	1,500	9,345	7,845	1,500	9,345	7,845
	<b>Total Income</b>	<b>£2,163,517</b>	<b>£2,676,964</b>	<b>£513,447</b>	<b>£2,163,517</b>	<b>£2,676,964</b>	<b>£513,447</b>
	<b><u>Less Expenditure</u></b>						
4	Capital Works	577,000	740,235	-163,235	577,000	740,235	-163,235
	Environment Agency Precept	149,773	145,835	3,938	149,773	145,835	3,938
5	Maintenance Works	1,664,451	1,465,457	198,994	1,664,451	1,465,457	198,994
6	Administration Charges	193,855	164,370	29,485	193,855	164,370	29,485
	Cost of Rechargeable Works	0	5,325	-5,325	0	5,325	-5,325
2	Net Deficit on Operating Accounts	0	0	0	0	0	0
	<b>Total Expenditure</b>	<b>£2,585,079</b>	<b>£2,521,222</b>	<b>£63,857</b>	<b>£2,585,079</b>	<b>£2,521,222</b>	<b>£63,857</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£19,330	£19,330	£0	£19,330	£19,330
7	<b>Net Surplus/(Deficit)</b>	<b>-£421,562</b>	<b>£175,072</b>	<b>£596,634</b>	<b>-£421,562</b>	<b>£175,072</b>	<b>£596,634</b>

**From: 01 April 2014**  
**To: 31 March 2015**

**Period To: 12**  
**Year Ended: 31 March 2015**

Notes	Balance Sheet as at 31-3-2015	Opening Balance £	Movement This Year £	Closing Balance £
<b>8</b>	<b>Fixed Assets</b>			
	Land and Buildings	414,713	0	414,713
	Plant and Equipment	593,731	27,081	620,812
	Office and RT Equipment	0	0	0
	Pumping Stations	94,050	-15,675	78,375
		<b>1,102,494</b>	<b>11,406</b>	<b>1,113,900</b>
	<b>Current Assets</b>			
9	Bank Current Account	82,161	-38,394	43,768
	Stock	11,246	-6,222	5,024
10	Debtors Control Account	3,393	5,822	9,214
	Work in Progress	0	26,571	26,571
11	Short Term Investments	3,100,000	0	3,100,000
12	Rates/Special Levies Due	7,052	417	7,469
	Prepayments	12,399	-3,683	8,716
	Prepayments WMA	45,976	-39,441	6,535
	Accrued Interest	1,929	1,844	3,773
	VAT Due	23,453	-4,594	18,859
13	Grants Due	0	0	0
		<b>3,287,609</b>	<b>-57,680</b>	<b>3,229,929</b>
	<b>Less Current Liabilities</b>			
	Creditors Control Account	46,986	-46,917	69
14	Grants Unapplied	300,180	-151,710	148,470
15	Holiday Entitlement Control	2,741	27	2,769
	Accruals	-16,272	-7,072	-23,345
		<b>333,635</b>	<b>-205,672</b>	<b>127,963</b>
	<b>Net Current Assets</b>	<b>2,953,974</b>	<b>147,992</b>	<b>3,101,965</b>
	<b>Less Long Term Liabilities</b>			
21	Pension Liability	4,476,000	417,000	4,893,000
	<b>Net Assets</b>	<b>-419,532</b>	<b>-257,603</b>	<b>-677,135</b>
	<b>Reserves</b>			
	<b>Earmarked</b>			
16	General Reserve	1,523,883	41,173	1,565,056
17	Development Reserve	313,164	65,837	379,001
18	Plant Reserve	1,527,688	18,000	1,545,688
19	Capital Works Reserve	182,970	50,062	233,032
		<b>3,547,704</b>	<b>175,072</b>	<b>3,722,777</b>
	<b>Non-Distributable</b>			
20	Revaluation Reserve	508,763	-15,675	493,089
21	Pension Reserve	-4,476,000	-417,000	-4,893,000
		<b>-3,967,237</b>	<b>-432,675</b>	<b>-4,399,911</b>
	<b>Total Reserves</b>	<b>-419,532</b>	<b>-257,603</b>	<b>-677,135</b>

**From:** 01 April 2014  
**To:** 31 March 2015

**Period To:** 12  
**Year Ended:** 31 March 2015

### **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	1,178,345	1,178,345
Boston Borough Council	831	831
	<b>1,179,176</b>	<b>1,179,176</b>

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	-15,637
Mobile Plant Operations Account	0	35,511
	<b>0</b>	<b>19,874</b>

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

3. Other Income is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Insurance Claim	0	3,980
Sundry Contributions	1,500	3,490
Summons Costs	0	1,875
	<b>1,500</b>	<b>9,345</b>

4. (i) 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.
- (ii) The Eel Regulations (England and Wales) 2009 place an obligation on operating authorities to ensure that pumping stations, inlets, sluices etc are regulation compliant. In 2012 it was agreed between the Environment Agency (Anglian Region) and the IDBs within that region to implement a joint region-wide consultancy contract to review the approx. 460 sites. A contract was awarded to Capita Symonds consultants to carry out a study and options appraisal for each of the priority sites within each IDB.
- (iii) Priority sites within the South Holland IDB are: Fleet Haven, Dawsmere, Donningtons, Fleet Fen, Lawyers, Little Holland, Lords, Peartree Hill, and Wisemans Pumping Stations.
- (iv) The protocol agreed was that each IDB would be awarded FDGiA, BUT that the consultancy would be managed by the EA, so in effect the grant payable was retained by the EA, so there was no cost to each IDB other than some non-grant eligible staff time. The South Holland IDB was thus 'awarded' £30,000 on 6 March 2015 under EA ref: IDB0345. This allowed £3,000 per site plus approximately 10% contingency.
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	397,107	490,419
Plant Charges	284,660	309,252
Out-sourced work	272,000	243,581
Materials	211,500	121,841
Electricity	69,082	67,695
Telemetry	18,400	11,018
Pumping Station Depreciation	8,500	7,279
Insurance	3,788	3,884
Compensation	47,000	57,836
<b>Direct Works</b>	<b>1,312,037</b>	<b>1,312,806</b>
Technical Support Costs	135,962	151,040
Biodiversity Action Plan Costs	5,000	1,611
Annual Reinstatement Provision for Plant	211,452	0
<b>Maintenance Works</b>	<b>1,664,451</b>	<b>1,465,457</b>

6. Administration charges reflect the Board's share of consortium expenditure (excluding the technical support costs, which



From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

### Note Notes to the Accounts

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	168,655	148,203
Depreciation Marsh Reeves	0	0
Drainage Rates AV (Increases)/Decreases	10,000	733
Sundry Expenses	0	0
Pension Deficit	8,000	8,000
Sundry Debtors written off	0	0
Settlement Discount taken	7,200	7,434
	<b>193,855</b>	<b>164,370</b>

7. At the time of preparing the Estimates for 2014/15, the Board planned to finance the estimated net deficit as follows:

	<u>Budget</u>
Transfer from the Capital Works Reserve	20,500
Transfer from the Development Reserve	0
Transfer from the Fixed Plant Reserve	207,000
Transfer from the Partnership Working Reserve	50,000
Reducing/(inc.) the Balance of the General Reserve	144,062
	<b>421,562</b>

### 8. TANGIBLE FIXED ASSETS

	<u>Pumping Stations</u>	<u>Land and Buildings</u>	<u>Plant and Equipment</u>	<u>Office &amp; RT Equipment</u>
<b>Cost</b>				
Opening Balance as at 1 April 2014	156,750	742,213	1,375,767	72,771
(+) Additions	0	0	147,928	0
(-) Disposals	0	0	-88,321	0
Closing Balance as at 31 March 2015	<b>156,750</b>	<b>742,213</b>	<b>1,435,374</b>	<b>72,771</b>
<b>Depreciation</b>				
Opening Balance as at 1 April 2014	62,700	327,500	782,036	72,771
(+) Depreciation Charge for year	15,675	0	120,847	0
(-) Accumulated depreciation written out on disposal	0	0	-88,321	0
Closing Balance as at 31 March 2015	<b>78,375</b>	<b>327,500</b>	<b>814,562</b>	<b>72,771</b>
Net Book Value at 1 April 2014	<b>94,050</b>	<b>414,713</b>	<b>593,731</b>	<b>0</b>
Net Book Value at 31 March 2015	<b>78,375</b>	<b>414,713</b>	<b>620,812</b>	<b>0</b>

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

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:

	<u>2013/14</u>	<u>2014/15</u>
Opening Balance as at 1 April b/fwd	67,102	82,161
Receipts	4,115,260	4,432,529
Payments	-4,100,201	-4,470,923
Closing Balance c/fwd	<b>82,161</b>	<b>43,768</b>
Balance on Statement as at 31 March 2015	128,998	178,339
Less: Unpresented Payments	-46,836	-134,561
Add: Unpresented Receipts	0	-10
Closing Balance c/fwd	<b>82,161</b>	<b>43,768</b>

10. The Aged Debtor profile is currently as follows:

Number of

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

### Note Notes to the Accounts

Debt period	Amount	Debtors
<=30 days	5,590	2
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	3,624	2
	<b>9,214</b>	<b>4</b>

  

>90 days	Amount	Inv. Date	Originator
FE0001	3,408	03/09/2014	OM - Reissued 02/02/2015
WA0007	216	02/10/2014	OM Paid 23/04/15
	<b>3,624</b>		

11. Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest Treasury Reserve Deposit	500,000	24/10/2014	26/10/2015	0.83%
Nottingham Building Society	200,000	28/11/2014	15/04/2015	0.59%
Vernon Building Society	300,000	15/12/2014	30/04/2015	0.52%
National Counties Building Society	200,000	05/01/2015	15/05/2015	0.55%
Newcastle Building Society	500,000	15/01/2015	29/05/2015	0.57%
West Bromwich Building Society	200,000	30/01/2015	15/06/2015	0.54%
Manchester Building Society	400,000	13/02/2015	30/06/2015	0.52%
Skipton Building Society	300,000	27/02/2015	15/07/2015	0.57%
Principality Building Society	500,000	31/03/2015	31/07/2015	0.49%
	<b>3,100,000</b>			

12. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 56 Ratepayers that have not paid their Drainage Rates for 2014/15, as compared to 65 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2013/14	2014/15
Arrears b/fwd	725	7,052
Drainage Rates for the year	871,092	914,983
Special Levies for the year	1,122,931	1,179,753
New Assessments	169	911
Value Increases (Decreases)	-132	-894
Payments Received	-1,934,868	-2,034,757
Settlement Discount	-7,166	-7,528
Returned/(Represented) amounts	0	11
Summons Collection Costs	2,520	1,875
Irrecoverables and write offs	-323	-418
Sundry adjustments	-267	2,403
Compensation	-47,630	-55,922
Arrears c/fwd	<b>7,052</b>	<b>7,469</b>

13. There are no grants due on capital work.

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

	2013/14	2014/15
SCH14 Health & Safety Works	15,778	0
SCH22 Little Holland Pumping Station Refurbishment	486	486
SCH23 Wisemans Pumping Station	4,875	4,875
SCH25 South Holland Main Drain Sluice Refurbishment	1,804	1,804
SCH27 Generator Connections	7,934	7,934
SCH29 Catchment Modelling Fleet Fen	10,650	10,650
SCH30 Catchment Modelling Peartree Hill	429	429
SCH31 Catchment Modelling Donningtons	4,986	4,986
SCH32 Peartree Pump Replacement	12,216	12,216
SCH33 Fleet Fen Refurbishment	7,867	7,867
SCH34 Lords Sluice Preliminaries	54	54
SCH35 Catchment Modelling Little Holland	1,735	1,735

**From:** 01 April 2014  
**To:** 31 March 2015

**Period To:** 12  
**Year Ended:** 31 March 2015

Note	Notes to the Accounts			
SCH36	Catchment Modelling Roses	939	939	
SCH41	Lords Sluice Refurbishment	98,501	94,496	
SCH52	Holbeach River Outfall Sluice Refurbishment	131,926	0	
		<b>300,180</b>	<b>148,470</b>	
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:			
		<b>2013/14</b>	<b>Increase</b>	<b>2014/15</b>
	Works Supervisor (S12): 21 days	2,741	1%	2,769
16.	Movements on the General Reserve are made up as follows:			
		<b>2013/14</b>	<b>2014/15</b>	
	Opening Balance, as at 1 April b/fwd	922,446	1,523,883	
	Net Surplus/(Deficit) for the year	71,317	175,072	
	Net transfer (to)/from Capital Works Reserve	182,130	-50,062	
	Net contributions transferred to Development Reserve	-62,201	-65,837	
	Transfer balance (to)/from Plant Reserve	0	-18,000	
	Revaluation Reserve adjustment	283,287	0	
	Transfer balance from ICT Reserve	13,766	0	
	Transfer balance from Partnership Reserve	113,139	0	
	Closing Balance, as at 31 March c/fwd	<b>1,523,883</b>	<b>1,565,056</b>	
17.	Movements on the Development Reserve are made up as follows:			
		<b>2013/14</b>	<b>2014/15</b>	
	Opening Balance, as at 1 April b/fwd	250,963	313,164	
	Net contributions transferred from General Reserve	62,201	65,837	
	Closing Balance, as at 31 March c/fwd	<b>313,164</b>	<b>379,001</b>	
18.	Movements on the Plant Reserve are made up as follows:			
		<b>2013/14</b>	<b>2014/15</b>	
	Opening Balance, as at 1 April b/fwd	0	1,527,688	
	Net contributions transferred from General Reserve	1,527,688	18,000	
	Closing Balance, as at 31 March c/fwd	<b>1,527,688</b>	<b>1,545,688</b>	
19.	The Capital Works Reserve is currently made up as follows:			
		<b>2013/14</b>	<b>Tfr from/(to) Gen. Reserve</b>	<b>2014/15</b>
N/A	Unallocated, available for partnership working	53,470	50,000	103,470
SCH18	Telemetry	9,400	19,901	29,301
SCH41	Lords Sluice Refurbishment	5,100	-5,100	0
SCH42	Holbeach River Sluice Refurbishment (preliminaries)	0	0	0
SCH43	Clay Lake Pumping Station Refurbishment	15,000	-15,000	0
SCH52	Holbeach River Outfall Sluice Refurbishment	100,000	-40,000	60,000
	Catchment Modelling	0	17,230	17,230
SCH57	Doningtons Pump Refurbishment	0	23,031	23,031
		<b>182,970</b>	<b>50,062</b>	<b>233,032</b>
20.	Movements on the Revaluation Reserve are made up as follows:			
			<b>2014/15</b>	
	Opening Balance, as at 1 April b/fwd		508,763	
	Less:			
	Pumping Station Depreciation		-15,675	
	Workshop Historic Cost written out		0	
	Closing Balance, as at 31 March c/fwd		<b>493,089</b>	
21.	<b>Pension Liability</b>			
(i)	The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every			

**From:** 01 April 2014  
**To:** 31 March 2015

**Period To:** 12  
**Year Ended:** 31 March 2015

**Note Notes to the Accounts**

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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 £1,433,000 as at 31 March 2015 that is shared by all 5 Member Boards.

**22. Related Party Transactions**

- (i) The Board uses Rating Software for the collection of Drainage Rates known as DRS. The software was developed by Mr P J Camamile, the Chief Executive, and is supported by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd, and his wife, Mrs P Camamile is a Director. Both are shareholders. £11,570.00 has been paid to Byzantine in 2014/15.
- (ii) R. Price has performed pump attendance duties at the Board's pumping stations during the year, for which he has been paid £16,080.00. Mr R Price is the son of Mr A Price, Operations Manager.
- (iii) Miss Y Parker has been employed by the Board as a temporary Drainage Operative. Miss Parker is the granddaughter of Mr S Green, Works Supervisor.
- (iv) The Board is a member of the Water Management Alliance Consortium, who provide administrative services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and Vice Chairman of the Board. The Chairman received £2,333 Chairman's Allowance, and the Vice Chairman £377 in respect of travelling expenses and £1,500 as Chairman of the CMC.

P J CAMAMILE  
CHIEF EXECUTIVE

M FUTTER  
FINANCE OFFICER

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2008/09 £	Actual 2009/10 £	Actual 2010/11 £	Actual 2011/12 £	Actual 2012/13 £	Actual 2013/14 £	Cumulative Gross Cost B/Fwd £	Actual 2014/15 £	Annual Estimate 2014/15 £	Variance (2014/15) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied £
<b>Grant Aided Works:</b>																				
SCH14	Health and Safety wo	IDB0092	45%	48,737.00	62,028.82	1,997.90	82,761.23	0.00	333.95	195,858.90	0.00	0	0.00	195,858.90	290,500	94,641.10	88,136.51	88,136.51	0.00	0.00
SCH22	Little Holland Pumpin	IDB0093	45%	100,431.50	0.00	171,003.85	18,484.82	0.00	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	IDB0091	45%	94,649.87	0.00	111,747.32	16,758.97	325.00	10,686.00	234,167.16	0.00	0	0.00	234,167.16	245,000	10,832.84	105,375.22	110,250.00	-4,874.78	0.00
SCH25	South Holland Main C	IDB0116	45%	18,900.85	200,247.66	241,713.27	3,556.32	21,573.91	0.00	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	IDB0112	45%	0.00	22,139.45	4,465.00	0.00	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 Connector	IDB0107	45%	0.00	84,719.33	7,650.59	0.00	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	IDB0147	45%	0.00	142.20	25,192.10	0.00	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	IDB0124	45%	0.00	3,966.80	16,080.00	0.00	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	IDB0125	45%	0.00	3,414.00	5,505.00	0.00	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 Repla	IDB0151	45%	0.00	2,897.50	91,934.25	8,020.49	0.00	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 Refurbishm	IDB0152	45%	0.00	0.00	138,465.62	14,051.53	0.00	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 Prelimin	IDB0169	45%	0.00	0.00	6,733.23	13,146.51	0.00	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	IDB0170	45%	0.00	0.00	27,256.23	0.00	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	IDB0171	45%	0.00	0.00	2,357.53	0.00	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 Refurbis	IDB0229	45%	0.00	0.00	0.00	29,792.35	145,833.77	104,481.88	280,108.00	8,901.45	10,000	1,098.55	289,009.45	499,000	209,990.55	130,054.25	224,550.00	-94,495.75	4,005.65
SCH42	Holbeach River Outfa	IDB0249	100%	0.00	0.00	0.00	0.00	16,756.50	14,682.00	31,438.50	0.00	0	0.00	31,438.50	38,000	6,561.50	30,000.00	30,000.00	0.00	0.00
				<b>262,719.22</b>	<b>379,555.76</b>	<b>852,101.89</b>	<b>186,572.22</b>	<b>184,489.18</b>	<b>130,183.83</b>	<b>1,995,622.10</b>	<b>8,901.45</b>	<b>10,000</b>	<b>1,098.55</b>	<b>2,004,523.55</b>	<b>2,482,056</b>	<b>477,532.45</b>	<b>917,888.27</b>	<b>1,066,358.32</b>	<b>-148,470.05</b>	<b>4,005.65</b>
<b>Local Levy Aided:</b>																				
SCH43	Clay Lake Pumping S	LL021	N/A	0.00	0.00	0.00	0.00	16,247.22	349,739.60	365,986.82	17,421.05	15,000	-2,421.05	383,407.87	375,297	-8,111.05	257,000.00	257,000.00	0.00	0.00
<b>Grant/Local Levy Aided:</b>																				
SCH52	Holbeach River Outfa	IDB0273	N/A	0.00	0.00	0.00	0.00	0.00	18,074.00	18,074.00	636,722.21	320,000	-316,722.21	654,796.21	705,000	50,203.79	425,000.00	425,000.00	0.00	406,926.00
<b>Non-Grant Aided Works:</b>																				
SCH18	Telemetry Renewal	N/A	0%	0.00	9,647.85	2,616.31	0.00	1,470.00	10,610.98	24,345.14	98.60	20,000	19,901.40	24,443.74	20,000	-4,443.74	0.00	0.00	0.00	0.00
SCH35	Catchment Modelling	N/A	0%	0.00	0.00	0.00	22,029.70	3,925.00	0.00	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	N/A	0%	0.00	0.00	0.00	6,000.00	950.00	0.00	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 Ir	N/A	0%	0.00	0.00	0.00	19,170.28	0.00	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	N/A	0%	0.00	0.00	0.00	7,000.00	0.00	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	N/A	0%	0.00	0.00	0.00	3,113.85	10,723.90	0.00	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	N/A	0%	0.00	0.00	0.00	36,072.00	23,950.00	0.00	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	N/A	0%	0.00	0.00	0.00	0.00	2,182.50	7,550.00	9,732.50	0.00	0	0.00	9,732.50	12,500	2,767.50	0.00	0.00	0.00	0.00
SCH45	Catchment Modelling	N/A	0%	0.00	0.00	0.00	0.00	6,547.50	10,300.00	16,847.50	0.00	0	0.00	16,847.50	19,800	2,952.50	0.00	0.00	0.00	0.00
SCH46	Catchment Modelling	N/A	0%	0.00	0.00	0.00	0.00	4,365.00	8,450.00	12,815.00	0.00	0	0.00	12,815.00	15,400	2,585.00	0.00	0.00	0.00	0.00
SCH47	Catchment Modelling	N/A	0%	0.00	0.00	0.00	0.00	10,548.75	0.00	10,548.75	21,150.00	22,000	850.00	31,698.75	34,000	2,301.25	0.00	0.00	0.00	0.00
SCH48	Catchment Modelling	N/A	0%	0.00	0.00	0.00	0.00	9,457.50	11.00	9,468.50	14,450.00	15,000	550.00	23,918.50	25,000	1,081.50	0.00	0.00	0.00	0.00
SCH49	Catchment Modelling	N/A	0%	0.00	0.00	0.00	0.00	3,273.75	0.00	3,273.75	0.00	10,000	10,000.00	3,273.75	13,300	10,026.25	0.00	0.00	0.00	0.00
SCH50	Catchment Modelling	N/A	0%	0.00	0.00	0.00	0.00	0.00	32,729.89	32,729.89	0.00	0	0.00	32,729.89	67,000	34,270.11	0.00	0.00	0.00	0.00
SCH51	Catchment Modelling	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,170.00	40,000	5,830.00	34,170.00	0	-34,170.00	0.00	0.00	0.00	0.00
SCH53	Second Line Bank Inv	N/A	0%	0.00	0.00	0.00	0.00	260.00	2,700.00	2,960.00	0.00	0	0.00	2,960.00	5,000	2,040.00	0.00	0.00	0.00	0.00
SCH54	Exeter Drain North Pi	N/A	0%	0.00	0.00	0.00	0.00	0.00	4,530.00	4,530.00	0.00	50,000	50,000.00	4,530.00	100,000	95,470.00	0.00	0.00	0.00	0.00
SCH55	Fleet Haven Pump R	N/A	0%	0.00	0.00	0.00	0.00	0.00	15,672.11	15,672.11	176.11	0	-176.11	15,848.22	20,000	4,151.78	0.00	0.00	0.00	0.00
SCH56	Dawsmere Pump Ref	N/A	0%	0.00	0.00	0.00	0.00	0.00	14,645.15	14,645.15	176.12	0	-176.12	14,821.27	20,000	5,178.73	0.00	0.00	0.00	0.00
SCH57	Doningtons Pump Re	N/A	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,969.00	30,000	23,031.00	6,969.00	0	-6,969.00	0.00	0.00	0.00	0.00
				<b>0.00</b>	<b>9,647.85</b>	<b>2,616.31</b>	<b>93,385.83</b>	<b>77,653.90</b>	<b>107,199.13</b>	<b>290,503.02</b>	<b>77,189.83</b>	<b>187,000</b>	<b>109,810.17</b>	<b>367,692.85</b>	<b>506,444</b>	<b>138,751.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Totals</b>				<b>£262,719.22</b>	<b>£389,203.61</b>	<b>£854,718.20</b>	<b>£279,958.05</b>	<b>£278,390.30</b>	<b>£605,196.56</b>	<b>£2,670,185.94</b>	<b>£740,234.54</b>	<b>£532,000.00</b>	<b>-£208,234.54</b>	<b>£3,410,420.48</b>	<b>£4,068,796.82</b>	<b>£658,376.34</b>	<b>£1,599,888.27</b>	<b>£1,748,358.32</b>	<b>-£148,470.05</b>	<b>£410,931.65</b>

K L J VINES  
DISTRICT ENGINEER

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



**From:** 01 April 2014  
**To:** 31 March 2015

**Period To:** 12  
**Year Ended:** 31 March 2015

MAINTENANCE		Actual 2013/14 £	Actual 2014/15 £	Annual Estimate £	Variance £
<b>DRAINS</b>					
DM01	Hand Roding	8,253.45	8,843.70	8,300.00	-543.70
DM02	Mechanical Roding	447,603.75	425,882.48	425,000.00	-882.48
DM03	Chemical Weed Control	2,625.85	4,379.27	10,000.00	5,620.73
DM04	Mudding Channels	82,097.34	114,339.64	63,000.00	-51,339.64
DM05	Cleansing Culverts and Inspecting Pipes	17,558.98	36,467.27	38,000.00	1,532.73
DM06	Bushing and Tree Coppicing	30,329.99	41,825.70	63,000.00	21,174.30
DM07	Vermin Control	9,816.60	12,272.30	12,000.00	-272.30
DM08	New Access Works	45,881.34	41,075.98	30,000.00	-11,075.98
DM09	Slip Repairs	168,385.18	97,669.81	130,000.00	32,330.19
DM10	Reinstating Land Tile Outfalls	23,069.59	21,872.51	10,000.00	-11,872.51
DM11	Culvert Repairs and Renewals	142,009.89	145,977.56	100,000.00	-45,977.56
DM12	Gauge Boards	1,549.20	2,110.03	2,000.00	-110.03
DM13	Fencing	1,315.55	6,574.70	6,000.00	-574.70
DM14	Gates	5,437.11	1,415.29	6,000.00	4,584.71
DM15	Rubbish Clearance (Inert)	13,496.43	12,894.75	8,000.00	-4,894.75
DM16	Rubbish Clearance (Vehicles)	3.85	215.50	500.00	284.50
DM17	Rubbish Clearance (Hazardous)	32.00	57.50	500.00	442.50
DM18	Rubbish Clearance (Tyres)	240.20	194.25	1,000.00	805.75
DM19	Wracking	4,982.75	5,229.00	10,000.00	4,771.00
DM20	General Duties	8,905.30	9,843.95	26,200.00	16,356.05
DM21	Freshwater Feeds	0.00	0.00	1,500.00	1,500.00
		<b>£1,013,594.35</b>	<b>£989,141.19</b>	<b>951,000.00</b>	<b>-£38,141.19</b>
PR01	Workshop	30,812.17	51,197.67	55,960.00	4,762.33
<b>PUMPING STATIONS</b>					
PS01	Fleet Haven	29,056.16	20,511.25	12,263.00	-543.70
PS02	Dawsmere	31,553.44	13,425.25	12,263.00	12,263.00
PS03	Lords	16,766.46	9,861.50	12,263.00	12,263.00
PS04	Fleet Fen	8,742.05	9,447.12	12,262.00	12,262.00
PS05	Clay Lake	11,077.51	14,585.73	12,262.00	12,262.00
PS06	Wisemans	37,674.34	63,281.98	12,262.00	12,262.00
PS07	Peartree Hill	7,742.91	7,321.24	12,262.00	12,262.00
PS08	Donningtons	3,553.90	7,861.24	12,262.00	12,262.00
PS09	Little Holland	18,945.40	15,770.19	12,262.00	12,262.00
PS10	Sutton St James	2,642.48	4,942.35	12,262.00	12,262.00
PS11	Manor Farm	7,917.58	15,981.95	12,262.00	12,262.00
PS12	Westmere	-649.75	3,901.48	12,262.00	12,262.00
PS13	Holbeach Bank	8,614.50	10,604.73	12,262.00	12,262.00
PS14	Gotts	21,157.91	20,065.76	12,262.00	12,262.00
PS15	Roses	13,935.90	5,612.50	12,262.00	12,262.00
PS16	Lawyers	28,032.96	22,791.87	12,262.00	12,262.00
PS17	New Pumping Station	1,199.48	2,109.57	12,262.00	12,262.00
		<b>£247,963.23</b>	<b>£248,075.71</b>	<b>£208,457.00</b>	<b>£195,650.30</b>
<b>TIDAL SLUICES</b>					
TS01	George Hay	10.80	141.48	1,545.71	1,404.23
TS04	Holbeach River	89.35	1,057.16	1,545.71	488.55
TS05	Lawyers	0.00	0.00	1,545.71	1,545.71
TS06	Lutton Leam	397.04	701.56	1,545.71	844.15
TS07	Westmere	0.00	303.30	1,545.71	1,242.41
TS08	Sutton Bridge	13 15,442.72	15,713.99	25,000.00	9,286.01

**From: 01 April 2014**  
**To: 31 March 2015**

**Period To: 12**  
**Year Ended: 31 March 2015**

<b>MAINTENANCE</b>		<b>Actual 2013/14 £</b>	<b>Actual 2014/15 £</b>	<b>Annual Estimate £</b>	<b>Variance £</b>
TS09	Wragg Bridge Outfall	0.00	0.00	1,545.71	1,545.71
TS10	Bubble Curtain	0.00	314.75	1,545.74	1,230.99
		<b>£15,939.91</b>	<b>£18,232.24</b>	<b>£35,820.00</b>	<b>£17,587.76</b>
<b>SECOND LINE SLUICES</b>					
SL01	Fosdyke Marsh	100.30	0.00	4,000.00	4,000.00
SL02	Moulton River	209.91	154.14	4,000.00	3,845.86
SL03	New Sea Bank Outfall	33.75	0.00	4,000.00	4,000.00
SL04	Wards Enclosure Soke Dyke	45.00	0.00	4,000.00	4,000.00
SL05	Holbeach River Old Sluice	687.20	4,924.17	4,000.00	-924.17
SL06	Andersons	479.15	0.00	4,000.00	4,000.00
SL07	Thimbleby	221.16	154.14	4,000.00	3,845.86
SL08	Salt Marsh Soke Dyke	45.00	0.00	4,000.00	4,000.00
SL09	Coffee Tan	237.00	0.00	4,000.00	4,000.00
SL10	Daisy Hall	45.00	0.00	4,000.00	4,000.00
SL11	Gedney Enclosure to Dawsmere	45.00	0.00	4,000.00	4,000.00
SL12	Gedney Enclosure	209.91	154.14	4,000.00	3,845.86
SL13	J C Mossops Enclosure	33.75	0.00	4,000.00	4,000.00
SL14	Lutton Leam - Salt Lake	33.75	0.00	4,000.00	4,000.00
SL15	Lutton Leam Road Bridge	917.19	773.01	4,000.00	3,226.99
		<b>£3,343.07</b>	<b>£6,159.60</b>	<b>£60,000.00</b>	<b>£53,840.40</b>
<b>WATER LEVEL CONTROL STRUCTURES</b>					
WL01	Decoy	0.00	0.00	800.00	800.00
WL02	Wheatmere	0.00	0.00	0.00	0.00
WL03	St Catherines	0.00	0.00	0.00	0.00
WL04	Bell Row	0.00	0.00	0.00	0.00
WL05	Brother House Bar	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	0.00	0.00
WL07	Quick Lane Drain Connection	0.00	0.00	0.00	0.00
WL08	Quick Lane Intake (SHMD)	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	0.00	0.00	0.00	0.00
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	0.00	0.00
		<b>£0.00</b>	<b>£0.00</b>	<b>£800.00</b>	<b>£800.00</b>
<b>DIRECT WORKS</b>		<b>£1,311,652.73</b>	<b>£1,312,806.41</b>	<b>£1,312,037.00</b>	<b>£234,499.60</b>
<b>TECHNICAL SUPPORT COSTS</b>		<b>132,487.00</b>	<b>151,040.00</b>	<b>135,962.00</b>	<b>-15,078.00</b>
<b>BIODIVERSITY ACTION PLAN COSTS</b>		<b>250.00</b>	<b>1,610.60</b>	<b>5,000.00</b>	<b>3,389.40</b>
<b>ANNUAL REINSTATEMENT PROVISION</b>		<b>0.00</b>	<b>0.00</b>	<b>211,452.00</b>	<b>211,452.00</b>
<b>MAINTENANCE WORKS</b>		<b>£1,444,389.73</b>	<b>£1,465,457.01</b>	<b>£1,664,451.00</b>	<b>£434,263.00</b>

A D PRICE  
OPERATIONS MANAGER



From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

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)	326	Hours	20.00	<b>6,520.00</b>	0.00	297.50	2,263.72	0.00	0.00	<b>2,561.22</b>	<b>3,958.78</b>
7115	Caterpillar Tracked Excavator (Hired)	860	Hours	14.00	<b>12,040.00</b>	945.47	494.95	2,367.46	0.00	0.00	<b>3,807.88</b>	<b>8,232.12</b>
7118	Volvo - AJ58 UHP	1,369	Hours	20.00	<b>27,370.00</b>	1,644.10	2,068.00	7,663.77	577.34	0.00	<b>11,953.21</b>	<b>15,416.79</b>
7119	Volvo - AE59 FWO	1,186	Hours	20.00	<b>23,720.00</b>	1,088.10	1,223.50	5,250.28	634.58	6,465.00	<b>14,661.46</b>	<b>9,058.54</b>
7120	Volvo - AE62 CRZ	1,286	Hours	20.00	<b>25,720.00</b>	3,184.54	1,606.00	6,087.06	1,252.56	15,000.00	<b>27,130.16</b>	<b>-1,410.16</b>
7121	Caterpillar AJ13 YDN	1,933	Hours	20.00	<b>38,650.00</b>	2,228.86	975.70	11,386.39	1,584.34	15,964.20	<b>32,139.49</b>	<b>6,510.51</b>
	<b>360 Excavators</b>	<b>2,555</b>			<b>134,020.00</b>	<b>9,091.07</b>	<b>6,665.65</b>	<b>35,018.68</b>	<b>4,048.82</b>	<b>37,429.20</b>	<b>92,253.42</b>	<b>41,766.58</b>
7332	Toyota Hilux - AD03 BVV	7,325	Miles	0.55	<b>4,028.77</b>	942.69	315.00	1,124.32	572.68	0.00	<b>2,954.69</b>	<b>1,074.08</b>
7333	Nissan Navara Outlaw - FY07 AAO	3,167	Miles	0.55	<b>1,741.83</b>	0.00	70.00	283.82	525.14	0.00	<b>878.96</b>	<b>862.87</b>
7334	Toyota Hilux AO58 UUN	4,270	Miles	0.55	<b>2,348.50</b>	800.79	927.50	1,064.18	615.18	0.00	<b>3,407.65</b>	<b>-1,059.15</b>
7335	Toyota Hilux AF60 VYN	18,628	Miles	0.55	<b>10,245.40</b>	785.12	280.00	3,140.22	0.00	514.99	<b>4,720.33</b>	<b>5,525.07</b>
	<b>Vehicles</b>				<b>18,364.50</b>	<b>2,528.60</b>	<b>1,592.50</b>	<b>5,612.54</b>	<b>1,713.00</b>	<b>514.99</b>	<b>11,961.63</b>	<b>6,402.87</b>
7151	JCB - KX05 0BK	729	Hours	14.00	<b>10,199.00</b>	1,442.77	805.00	1,844.89	256.16	0.00	<b>4,348.82</b>	<b>5,850.18</b>
	<b>JCBs</b>	<b>729</b>		<b>14.00</b>	<b>10,199.00</b>	<b>1,442.77</b>	<b>805.00</b>	<b>1,844.89</b>	<b>256.16</b>	<b>0.00</b>	<b>4,348.82</b>	<b>5,850.18</b>
7436	Case - FX06 FVC	232	Hours	14.00	<b>3,248.00</b>	563.02	280.00	1,132.04	99.99	0.00	<b>2,075.05</b>	<b>1,172.95</b>
7438	John Deere - FX08 CDY	838	Hours	14.00	<b>11,725.00</b>	1,771.05	315.00	3,505.00	274.54	0.00	<b>5,865.59</b>	<b>5,859.41</b>
7439	Claas - FX11 EWA	1,199	Hours	14.00	<b>16,786.00</b>	2,521.37	350.00	5,662.78	412.34	7,686.36	<b>16,632.85</b>	<b>153.15</b>
7440	New Holland - EU11 MVP	1,263	Hours	14.00	<b>17,675.00</b>	998.22	2,289.50	3,845.71	422.94	12,159.96	<b>19,716.33</b>	<b>-2,041.33</b>
7441	John Deere - FX13 BDY	1,435	Hours	14.00	<b>20,083.00</b>	3,634.61	1,209.50	9,422.32	744.12	9,000.00	<b>24,010.55</b>	<b>-3,927.55</b>
7442	Claas - FX14 AYD	1,333	Hours	15.00	<b>19,987.50</b>	2,234.02	600.50	6,494.15	825.49	9,591.36	<b>19,745.52</b>	<b>241.98</b>
	<b>Tractors</b>	<b>2,269</b>			<b>89,504.50</b>	<b>11,722.29</b>	<b>5,044.50</b>	<b>30,062.00</b>	<b>2,779.42</b>	<b>38,437.68</b>	<b>88,045.89</b>	<b>1,458.61</b>
7490	Trailers (7)	0	N/A	N/A	<b>0.00</b>	4,359.47	8,557.50	51.40	95.13	2,312.76	<b>15,376.26</b>	<b>-15,376.26</b>
7491	Sweeping Brush	0	Hours	3.00	<b>0.00</b>	51.44	122.50	0.00	0.00	0.00	<b>173.94</b>	<b>-173.94</b>
7541	Herder Rapier Flail	0	Hours	10.00	<b>0.00</b>	10.01	140.00	0.00	0.00	0.00	<b>150.01</b>	<b>-150.01</b>
7542	Herder Rapier BK HAB Flail	26	Hours	10.00	<b>260.00</b>	8.43	210.00	0.00	0.00	0.00	<b>218.43</b>	<b>41.57</b>
7543	Bomford Condor Verge Mower	7	Hours	4.00	<b>26.00</b>	10.22	0.00	0.00	0.00	0.00	<b>10.22</b>	<b>15.78</b>
7544	Bomford Condor	0	Hours	4.00	<b>0.00</b>	46.10	70.00	0.00	0.00	0.00	<b>116.10</b>	<b>-116.10</b>
7545	Berky Tree Cutter	171	Hours	13.00	<b>2,223.00</b>	68.95	227.50	0.00	0.00	0.00	<b>296.45</b>	<b>1,926.55</b>
7546	Habbig Tree Cutter	46	Hours	13.00	<b>591.50</b>	3,446.18	612.50	0.00	0.00	0.00	<b>4,058.68</b>	<b>-3,467.18</b>
7547	Herder Grenadier	961	Hours	12.00	<b>11,526.00</b>	1,360.18	2,957.50	0.00	0.00	0.00	<b>4,317.68</b>	<b>7,208.32</b>
7548	Herder Rapier BK HAB Flail	949	Hours	12.00	<b>11,382.00</b>	1,138.09	1,277.50	0.00	0.00	5,476.08	<b>7,891.67</b>	<b>3,490.33</b>
7549	Herder KMZ150 Flail Mower	486	Hours	6.00	<b>2,913.00</b>	397.04	1,995.00	0.00	0.00	2,300.04	<b>4,692.08</b>	<b>-1,779.08</b>
7550	Herder KMZ150 Flail	656	Hours	6.00	<b>3,933.00</b>	492.41	857.50	0.00	0.00	2,200.00	<b>3,549.91</b>	<b>383.09</b>
7551	Herder Rapier BK HAB Flail	476	Hours	12.00	<b>5,712.00</b>	607.84	1,137.50	0.00	0.00	6,416.63	<b>8,161.97</b>	<b>-2,449.97</b>
	<b>Flail Mowers</b>	<b>1,210</b>			<b>38,566.50</b>	<b>7,585.45</b>	<b>9,485.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,392.75</b>	<b>33,463.20</b>	<b>5,103.30</b>
7901	Montabert Breaker	0	Hours	25.00	<b>0.00</b>	129.41	0.00	0.00	0.00	0.00	<b>129.41</b>	<b>-129.41</b>
	<b>Specialist Equipment</b>	<b>0</b>			<b>0.00</b>	<b>129.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129.41</b>	<b>-129.41</b>
7908	Herder 3.1m Basket (7116)	0	Hours	3.00	<b>0.00</b>	118.80	157.50	0.00	0.00	0.00	<b>276.30</b>	<b>-276.30</b>
7911	Herder 3.1m Basket (7116)	0	Hours	4.00	<b>0.00</b>	82.95	857.50	34.80	0.00	0.00	<b>975.25</b>	<b>-975.25</b>
7912	Herder 4.2Mm Basket (Spare)	0	Hours	5.00	<b>0.00</b>	30.92	70.00	17.76	0.00	0.00	<b>118.68</b>	<b>-118.68</b>
7913	Herder MXZT430 Basket (7115)	0	Hours	5.00	<b>0.00</b>	45.11	122.50	52.56	0.00	0.00	<b>220.17</b>	<b>-220.17</b>



From: 01 April 2014  
To: 31 March 2015

Period To: 12  
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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
7914	Herder MXZT550B Basket (7118)	1,014	Hours	6.00	<b>6,081.00</b>	47.28	1,275.60	52.56	0.00	641.48	<b>2,016.92</b>	<b>4,064.08</b>
7915	Herder MXZT550B Mowing Bucket (7117)	46	Hours	6.00	<b>273.00</b>	961.49	1,610.00	17.76	0.00	1,928.04	<b>4,517.29</b>	<b>-4,244.29</b>
7916	Herder MXZT860B Basket (7119)	159	Hours	9.00	<b>1,426.50</b>	599.69	4,322.50	27.66	0.00	4,826.04	<b>9,775.89</b>	<b>-8,349.39</b>
7917	Herder MRLT430SS Mowing Bucket (7440)	0	Hours	5.00	<b>0.00</b>	77.08	1,645.00	17.76	0.00	1,230.00	<b>2,969.84</b>	<b>-2,969.84</b>
7918	Herder MRLT430B Mowing Bucket (7116)	821	Hours	5.00	<b>4,105.75</b>	137.28	805.00	17.76	0.00	1,230.00	<b>2,190.04</b>	<b>1,915.71</b>
7919	Herder MRLT430B Mowing Bucket (7115)	685	Hours	5.00	<b>3,423.75</b>	212.19	1,925.00	17.76	0.00	1,230.00	<b>3,384.95</b>	<b>38.80</b>
7920	Herder MRZT550B Mowing Bucket	1,025	Hours	5.50	<b>5,637.00</b>	1,009.79	1,627.50	17.76	0.00	1,238.04	<b>3,893.09</b>	<b>1,743.91</b>
	<b>Baskets</b>	2,723			<b>20,947.00</b>	<b>3,322.58</b>	<b>14,418.10</b>	<b>274.14</b>	<b>0.00</b>	<b>12,323.60</b>	<b>30,338.42</b>	<b>-9,391.42</b>
<b>Mobile Plant Operations Account (this year)</b>					<b>£311,601.50</b>	<b>£40,233.08</b>	<b>£46,690.75</b>	<b>£72,863.65</b>	<b>£8,892.53</b>	<b>£107,410.98</b>	<b>£276,090.99</b>	<b>£35,510.51</b>
<b>Mobile Plant Operations Account (last year)</b>					<b>£307,416.90</b>	<b>£86,284.40</b>	<b>£41,429.50</b>	<b>£82,368.03</b>	<b>£9,588.85</b>	<b>£97,999.58</b>	<b>£317,670.36</b>	<b>-£10,253.46</b>

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

ID	Labour Operations Account	Actual 2013/14	Actual 2014/15	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour Income	474,191.25	551,179.52	611,227.00	-60,047.48
<b>Direct Costs:</b>					
7010	Basic Pay	126,116.14	164,122.74	208,447.00	44,324.26
7020	Overtime	52,541.89	59,468.20	77,793.00	18,324.80
7080	Call Out/Expenses	147.70	0.00	0.00	0.00
7100	Travelling	6,981.81	10,588.05	13,590.00	3,001.95
7110	Holiday Pay	24,268.66	33,100.21	35,032.00	1,931.79
7120	Sick Pay	8,134.17	4,041.55	0.00	-4,041.55
		<b>218,190.37</b>	<b>271,320.75</b>	<b>334,862.00</b>	<b>63,541.25</b>
<b>Variable Overheads:</b>					
7070	Telephones	1400.10	2,317.84	1,500.00	-817.84
7130	Employers NI	21148.88	23,719.74	36,454.00	12,734.26
7140	Employers Pension	58900.35	93,095.39	73,828.00	-19,267.39
7150	Private Medical Insurance	1600.00	0.00	1,056.00	1,056.00
		<b>83,049.33</b>	<b>119,132.97</b>	<b>112,838.00</b>	<b>-6,294.97</b>
<b>Fixed Overheads:</b>					
7160	Operations Manager - A Price	56,358.16	58,553.29	45,000.00	-13,553.29
7175	Operations Manager - Vehicle AF60 VYN	10,420.15	2,454.28	4,500.00	2,045.72
7180	Works Supervisor - S Green	33,781.61	34,366.96	35,000.00	633.04
7185	Operations Manager - Vehicle FY14 GZL	150.00	11,579.68	0.00	-11,579.68
7195	Works Supervisor - Vehicle AU62 OUS	7,763.42	7,392.59	3,500.00	-3,892.59
7200	Plant Engineer - A Fitzjohn	33,537.92	34,108.07	35,000.00	891.93
7240	Training Course Fees	6,094.83	4,223.61	5,000.00	776.39
7250	Protective Clothing/Health and Safety	1,946.36	4,603.65	5,000.00	396.35
7260	Small Tools/Light Plant	14,604.00	19,080.34	9,027.00	-10,053.34
		<b>164,656.45</b>	<b>176,362.47</b>	<b>142,027.00</b>	<b>-34,335.47</b>
	<b>Net Operating Surplus/(Deficit)</b>	<b>£8,295.10</b>	<b>-£15,636.67</b>	<b>£21,500.00</b>	<b>-£37,136.67</b>
<b>Productive Hours:</b>					
L0102	A J Ashton	2,115.00	2,063.00	2,064.00	-1.00
L0204	A W Bays	1,633.00	2,001.50	2,064.00	-62.50
L009	A Fitzjohn	2,146.00	1,874.50	1,634.00	240.50
L0601	A French	2,369.00	2,206.00	2,064.00	142.00
L0806	D R Hughes	1,602.50	1,719.00	2,064.00	-345.00
L0808	D A Holland	1,784.00	1,935.50	2,064.00	-128.50
L1304	G Mason	1,966.00	1,920.00	1,934.00	-14.00
L1305	R Mason	2,111.50	2,079.00	2,064.00	15.00
L1600	Y Parker	0.00	267.00	0.00	267.00
L1801	C M Rowley	1,971.00	2,082.50	2,064.00	18.50
L1904	D M Sporton	0.00	1,938.50	0.00	1,938.50
L2007	R L Thorpe	1,918.00	1,890.00	2,064.00	-174.00
		<b>19,616.00</b>	<b>21,976.50</b>	<b>20,080.00</b>	<b>1,896.50</b>
<b>Cost/Hour:</b>					
	Direct Cost	11.12	12.35	16.68	-4.33
	Variable Overhead	4.23	5.42	5.62	-0.20
	Fixed Overhead	8.39	8.03	7.07	0.96
		<b>£23.74</b>	<b>£25.80</b>	<b>£29.37</b>	<b>-£3.57</b>
<b>Holidays Taken:</b>					
L0102	A J Ashton	27	27	27	0
L0204	A W Bays	27	27	27	0
L009	A Fitzjohn	30	27	35	-8
L0601	A French	27	27	27	0
L0806	D R Hughes	27	27	27	0
L0808	D A Holland	27	27	27	0
L1304	G Mason	24	27	27	0
L1305	R Mason	27	27	27	0
L1801	C M Rowley	27	27	27	0

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
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ID	Labour Operations Account	Actual 2013/14	Actual 2014/15	Annual Estimate	Variance
L1904	D M Sporton	0	24	24	0
L2007	R L Thorpe	27	27	27	0
S12	S Green	30	26	29	-3
S01	A Price	30	30	30	0
		<b>330</b>	<b>350</b>	<b>361</b>	<b>-11</b>
<b>Sickdays/authorised absences:</b>					
L0102	A J Ashton	0	0	0	0
L0204	A W Bays	5	7	0	-7
L009	A Fitzjohn	10	3	0	-3
L0601	A French	0	0	0	0
L0806	D R Hughes	45	26	0	-26
L0808	D A Holland	31	4	0	-4
L1304	G Mason	2	1	0	-1
L1305	R Mason	0	0	0	0
L1801	C M Rowley	3	1	0	-1
L1904	D M Sporton	0	2.5	0	-3
L2007	R L Thorpe	0	5	0	-5
S12	S Green	0	0	0	0
S01	A Price	0	2	0	-2
		<b>96</b>	<b>51.5</b>	<b>0</b>	<b>-51.5</b>

A D PRICE  
OPERATIONS MANAGER

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

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
7118	Volvo - AJ58 UHP	26/09/2008	5	109,450.00			109,450.00	75,950.00	0.00		75,950.00		33,500.00
7119	Volvo - AE59 FWO	25/09/2009	5	96,500.00			96,500.00	58,185.00	6,465.00		64,650.00		31,850.00
7120	Volvo - AE62 CRZ	04/09/2012	5	115,000.00			115,000.00	23,250.00	15,000.00		38,250.00		76,750.00
7121	Caterpillar - AJ13 YDN	13/09/2013	5	129,821.00			129,821.00	9,312.45	15,964.20		25,276.65		104,544.35
	<b>360 Excavators</b>			<b>450,771.00</b>	<b>0.00</b>	<b>0.00</b>	<b>450,771.00</b>	<b>166,697.45</b>	<b>37,429.20</b>	<b>0.00</b>	<b>204,126.65</b>	<b>0.00</b>	<b>246,644.35</b>
7151	JCB - KX05 OBK	27/05/2005	5	43,000.00			43,000.00	43,000.00	0.00		43,000.00		0.00
7204	Samsung Forklift	02/08/2007	6	8,100.00			8,100.00	6,500.00	0.00		6,500.00		1,600.00
	<b>Lifting Equipment</b>			<b>51,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,100.00</b>	<b>49,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,500.00</b>	<b>0.00</b>	<b>1,600.00</b>
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	0.00	18,941.96	0.00	-18,941.96	0.00	4,000.00	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	10,815.84	1,545.07		12,360.91		6,000.00
7336	Toyota Hilux AU62 OUS	14/09/2012	4	20,038.35			20,038.35	3,973.47	2,509.56		6,483.03		13,555.32
7337	Toyota Hilux FY14 GZL	20/04/2014	4	0.00	20,470.85		20,470.85	0.00	2,617.68		2,617.68		17,853.17
	<b>Vehicles</b>			<b>87,896.07</b>	<b>20,470.85</b>	<b>-18,941.96</b>	<b>89,424.96</b>	<b>61,286.12</b>	<b>6,672.31</b>	<b>-18,941.96</b>	<b>49,016.47</b>	<b>4,000.00</b>	<b>40,408.49</b>
7436	Case - FX06 FVC	24/04/2006	5	41,192.00		-41,192.00	0.00	41,192.00	0.00	-41,192.00	0.00	11,000.00	0.00
7438	John Deere - FX08 CDY	30/04/2008	5	57,850.00			57,850.00	37,850.00	0.00		37,850.00		20,000.00
7439	Claas - FX11 EWA	10/03/2011	5	56,432.00			56,432.00	23,699.61	7,686.36		31,385.97		25,046.03
7440	New Holland Tractor - EU11 MVP	01/02/2012	5	60,800.00			60,800.00	26,346.58	12,159.96		38,506.54		22,293.46
7441	John Deere - FX13 BDY	26/07/2013	5	69,500.00			69,500.00	6,750.00	9,000.00		15,750.00		53,750.00
7442	Claas - FX14 AYD	30/04/2014	5	0.00	72,957.00		72,957.00	0.00	9,591.36		9,591.36		63,365.64
	<b>Tractors</b>			<b>285,774.00</b>	<b>72,957.00</b>	<b>-41,192.00</b>	<b>317,539.00</b>	<b>135,838.19</b>	<b>38,437.68</b>	<b>-41,192.00</b>	<b>133,083.87</b>	<b>11,000.00</b>	<b>184,455.13</b>
7490A	Redrock Dump	28/04/2005	5	6,795.00			6,795.00	6,795.00	0.00		6,795.00		0.00
7490B	Blue Line 3500kg (Vehicle Trailer)	18/07/2005	5	2,250.00			2,250.00	2,250.00	0.00		2,250.00		0.00
7490D	Redrock Dump	21/05/2008	5	8,500.00			8,500.00	8,500.00	0.00		8,500.00		0.00
7490E	Redrock Dump	29/01/2009	5	9,850.00			9,850.00	9,850.00	0.00		9,850.00		0.00
7490F	Marston Low Loader	10/02/2012	5	9,298.00			9,298.00	3,874.25	1,859.64		5,733.89		3,564.11
7490G	R2/1300B Trailer	24/07/2012	5	1,132.50			1,132.50	396.48	226.56		623.04		509.46
7490H	R2/1300B Trailer	24/07/2012	5	1,132.50			1,132.50	396.48	226.56		623.04		509.46
8023	Marston 10 Tonne Trailer (Scrap)	24/09/1993	5	4,525.00			4,525.00	4,525.00	0.00		4,525.00		0.00
8026	Marston 10 Tonne Trailer	29/07/1999	5	4,625.00			4,625.00	4,625.00	0.00		4,625.00		0.00
	<b>Trailers</b>			<b>48,108.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,108.00</b>	<b>41,212.21</b>	<b>2,312.76</b>	<b>0.00</b>	<b>43,524.97</b>	<b>0.00</b>	<b>4,583.03</b>
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	0.00	23,320.00	0.00	-23,320.00	0.00	3,150.00	0.00
7543	Bomford Condor Verge Mower	23/06/2004	4	4,867.24		-4,867.24	0.00	4,867.24	0.00	-4,867.24	0.00	1,180.44	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	42,850.00			42,850.00	4,563.40	5,476.08		10,039.48		32,810.52
7549	Herder KMZ150 Flail	04/09/2013	5	12,500.00			12,500.00	1,341.69	2,300.04		3,641.73		8,858.27
7550	Herder KMZ150 Flail	15/05/2014	5	0.00	13,500.00		13,500.00	0.00	2,200.00		2,200.00		11,300.00
7551	Herder Rapier BK HAB Flail	15/05/2014	5	0.00	41,000.00		41,000.00	0.00	6,416.63		6,416.63		34,583.37
	<b>Cutting Machinery</b>			<b>179,898.14</b>	<b>54,500.00</b>	<b>-28,187.24</b>	<b>206,210.90</b>	<b>128,453.23</b>	<b>16,392.75</b>	<b>-28,187.24</b>	<b>116,658.74</b>	<b>4,330.44</b>	<b>89,552.16</b>
7636	6" Mobile Pump	07/01/1999	10	12,306.23	0.00	0.00	12,306.23	12,306.23	0.00	0.00	12,306.23	0.00	0.00
7901	Montabert Breaker	01/01/1999	6	6,493.00			6,493.00	6,493.00	0.00		6,493.00		0.00

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value
7908	Herder 3.1m Basket (7116)	07/07/2004	5	1,875.00			1,875.00	1,875.00	0.00		1,875.00		0.00
7911	Herder 3.1m Basket (7116)	02/06/2006	5	1,875.00			1,875.00	1,875.00	0.00		1,875.00		0.00
7912	Herder MXZ 4.2m Mowing Basket (Spare)	29/06/2007	5	5,255.00			5,255.00	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	5,350.00	0.00		5,350.00		0.00
7914	Herder MXZT550B Mowing Basket (7118)	10/08/2009	5	9,620.00			9,620.00	8,978.52	641.48		9,620.00		0.00
7915	Herder MXZT550B Mowing Bucket (7117)	12/04/2011	5	9,640.00			9,640.00	5,784.12	1,928.04		7,712.16		1,927.84
7916	Herder MXZT860 Mowing Bucket (7119)	12/04/2011	5	24,130.00			24,130.00	14,478.12	4,826.04		19,304.16		4,825.84
7917	Herder MRLT430SS Mowing Bucket(7440)	04/04/2012	5	6,150.00			6,150.00	2,460.00	1,230.00		3,690.00		2,460.00
7918	Herder MRLT430B Mowing Bucket (7116)	25/05/2012	5	6,150.00			6,150.00	2,357.50	1,230.00		3,587.50		2,562.50
7919	Herder MRLT430B Mowing Bucket (7115)	25/05/2012	5	6,150.00			6,150.00	2,357.50	1,230.00		3,587.50		2,562.50
7920	Herder MRZT550B Mowing Bucket	11/06/2013	5	8,190.00			8,190.00	1,031.70	1,238.04		2,269.74		5,920.26
<b>Baskets</b>				<b>90,878.00</b>	<b>0.00</b>	<b>0.00</b>	<b>90,878.00</b>	<b>58,295.46</b>	<b>12,323.60</b>	<b>0.00</b>	<b>70,619.06</b>	<b>0.00</b>	<b>20,258.94</b>
8028	Dowdswell Rotary Brush	25/05/1995	5	1,620.00			1,620.00	1,620.00	0.00		1,620.00		0.00
8030	3" Diesel Pump	17/06/1996	5	3,021.31			3,021.31	3,021.31	0.00		3,021.31		0.00
8031	High Level Pruning Saw	21/05/1997	5	437.00			437.00	437.00	0.00		437.00		0.00
8032	Workshop Equipment	30/11/2001	5	11,973.67			11,973.67	11,973.67	0.00		11,973.67		0.00
8033	Migtronic 385 MWF Welder	05/12/2002	5	1,320.00			1,320.00	1,320.00	0.00		1,320.00		0.00
8034	Plasma Cuttuer	06/12/2002	5	1,425.00			1,425.00	1,425.00	0.00		1,425.00		0.00
<b>Light Plant and Equipment</b>				<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>
7001	Switchgear	post 1996	20	145,575.95			145,575.95	104,987.84	7,278.84		112,266.68		33,309.27
7002	Telemetry at Lawyers	07/07/2003	1	3,662.46			3,662.46	3,662.46	0.00		3,662.46		0.00
<b>Fixed Plant</b>				<b>149,238.41</b>	<b>0.00</b>	<b>0.00</b>	<b>149,238.41</b>	<b>108,650.30</b>	<b>7,278.84</b>	<b>0.00</b>	<b>115,929.14</b>	<b>0.00</b>	<b>33,309.27</b>
<b>Fixed Assets: Plant and Equipment</b>				<b>£1,375,766.83</b>	<b>£147,927.85</b>	<b>-£88,321.20</b>	<b>£1,435,373.48</b>	<b>£782,036.17</b>	<b>£120,847.14</b>	<b>-£88,321.20</b>	<b>£814,562.11</b>	<b>£19,330.44</b>	<b>£620,811.37</b>

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

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	1,160.12	290.04		1,450.16		1,449.84
PS02	Dawsmere	31/03/2010	10	2,700.00			2,700.00	1,080.00	270.00		1,350.00		1,350.00
PS03	Lords	31/03/2010	10	2,800.00			2,800.00	1,119.88	279.96		1,399.84		1,400.16
PS04	Fleet Fen	31/03/2010	10	12,600.00			12,600.00	5,040.00	1,260.00		6,300.00		6,300.00
PS05	Clay Lake	31/03/2010	10	3,700.00			3,700.00	1,479.88	369.96		1,849.84		1,850.16
PS06	Wisemans	31/03/2010	10	49,000.00			49,000.00	19,599.88	4,899.96		24,499.84		24,500.16
PS07	Peartree Hill	31/03/2010	10	6,100.00			6,100.00	2,439.88	609.96		3,049.84		3,050.16
PS08	Donningtons	31/03/2010	10	6,500.00			6,500.00	2,600.12	650.04		3,250.16		3,249.84
PS09	Little Holland	31/03/2010	10	20,900.00			20,900.00	8,360.12	2,090.04		10,450.16		10,449.84
PS10	Sutton St James	31/03/2010	10	4,200.00			4,200.00	1,680.00	420.00		2,100.00		2,100.00
PS11	Manor Farm	31/03/2010	10	3,750.00			3,750.00	1,500.00	375.00		1,875.00		1,875.00
PS12	Westmere	31/03/2010	10	4,150.00			4,150.00	1,659.88	414.96		2,074.84		2,075.16
PS13	Holbeach Bank	31/03/2010	10	2,050.00			2,050.00	819.88	204.96		1,024.84		1,025.16
PS14	Gotts	31/03/2010	10	3,700.00			3,700.00	1,479.88	369.96		1,849.84		1,850.16
PS15	Roses	31/03/2010	10	3,450.00			3,450.00	1,380.00	345.00		1,725.00		1,725.00
PS16	Lawyers	31/03/2010	10	28,250.00			28,250.00	11,300.12	2,825.04		14,125.16		14,124.84
<b>Fixed Assets: Pumping Stations</b>				<b>£156,750.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£156,750.00</b>	<b>£62,699.64</b>	<b>£15,674.88</b>	<b>£0.00</b>	<b>£78,374.52</b>	<b>£0.00</b>	<b>£78,375.48</b>
6500	RT Equipment	31/03/1996	3	11,654.50			11,654.50	11,654.50	0.00		11,654.50		0.00
6003	Panasonic Telephone System	25/04/2002	3	2,675.00			2,675.00	2,675.00	0.00		2,675.00		0.00
6004	Ricoh A1018D Digital Copier	13/12/2002	3	4,400.00			4,400.00	4,400.00	0.00		4,400.00		0.00
6007	Network Server and Software	13/12/2002	3	7,934.00			7,934.00	7,934.00	0.00		7,934.00		0.00
6008	Laserjet Mono Printer	13/12/2002	3	867.00			867.00	867.00	0.00		867.00		0.00
6009	Mailserver and Software	13/12/2002	3	1,114.00			1,114.00	1,114.00	0.00		1,114.00		0.00
6010	Sage Line 100	13/12/2002	3	9,969.00			9,969.00	9,969.00	0.00		9,969.00		0.00
6011	Computer - Drawing Office	13/12/2002	3	1,099.00			1,099.00	1,099.00	0.00		1,099.00		0.00
6012	Computer Upgrade	13/12/2002	3	784.00			784.00	784.00	0.00		784.00		0.00
6014	Office XP Professional	27/03/2003	3	1,740.00			1,740.00	1,740.00	0.00		1,740.00		0.00
6015	HP Deskjet Map Printer	23/03/2003	3	8,058.00			8,058.00	8,058.00	0.00		8,058.00		0.00
6016	Laser Printer 5550dtn	27/09/2005	3	3,580.00			3,580.00	3,580.00	0.00		3,580.00		0.00
6018	Map Objects	13/12/2005	3	4,950.00			4,950.00	4,950.00	0.00		4,950.00		0.00
6019	Laptop HP NX6125 AMD Turion	02/06/2006	3	1,169.94			1,169.94	1,169.94	0.00		1,169.94		0.00
6020	Colour Scanner	02/06/2006	3	6,709.95			6,709.95	6,709.95	0.00		6,709.95		0.00
6021	Aspirin T5 Workstation (JAM)	29/06/2006	3	825.00			825.00	825.00	0.00		825.00		0.00
6022	Dell M90 Laptop	20/12/2006	3	2,296.00			2,296.00	2,296.00	0.00		2,296.00		0.00
6023	Lenovo Laptop (KV)	19/05/2008	3	931.00			931.00	931.00	0.00		931.00		0.00
6024	Lenovo Laptop (DM)	24/06/2008	3	916.00			916.00	916.00	0.00		916.00		0.00
6025	Laptop (AP)	29/08/2009	3	976.00			976.00	976.00	0.00		976.00		0.00
6026	HP Colour Laserjet Printer	08/12/2008	3	122.98			122.98	122.98	0.00		122.98		0.00
<b>Fixed Assets: Office and RT Equipment</b>				<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>
A021	Office Site: LL216353	01/04/2007	N/A	242,500.00			242,500.00	42,500.00	0.00		42,500.00		200,000.00
A022	Offices and Workshop: LL58863	01/04/2007	20	499,713.12			499,713.12	285,000.00	0.00		285,000.00		214,713.12
<b>Fixed Assets: Land and Buildings</b>				<b>£742,213.12</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£742,213.12</b>	<b>£327,500.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£327,500.00</b>	<b>£0.00</b>	<b>£414,713.12</b>
<b>Fixed Assets</b>				<b>£2,347,501.32</b>	<b>£147,927.85</b>	<b>-£88,321.20</b>	<b>£2,407,107.97</b>	<b>£1,245,007.18</b>	<b>£136,522.02</b>	<b>-£88,321.20</b>	<b>£1,293,208.00</b>	<b>£19,330.44</b>	<b>£1,113,899.97</b>

P J CAMAMILE  
CHIEF EXECUTIVE



# Annual Report for the year ended

## 31 March 2015

**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 2015 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 via [floodreports@defra.gsi.gov.uk](mailto:floodreports@defra.gsi.gov.uk)
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via [rachael.hill@environment-agency.gov.uk](mailto:rachael.hill@environment-agency.gov.uk)
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

**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 2015-16

*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 2015-16 (forecast)	
Name of local authority	2015-16 forecast £
1. BOSTON BOROUGH COUNCIL	847
2. SOUTH HOLLAND DISTRICT COUNCIL	1202588
3.	
4.	
5.	
6.	
7.	
8.	
<b>Total</b>	1203435

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2015

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 2015 £
<b>INCOME</b>		
Drainage Rates		X 914983
Special Levies		X 1179176
Contributions from the Environment Agency		X 0
Contributions applied from developers/other beneficiaries		X 65837
Government Grants		X 410932
Rechargeable Works		X 58056
Interest and Investment Income		X 16458
Rents and Acknowledgements		X 2303
Other Income	1	X 29219
<b>Total income</b>		<b>X 2676964</b>
<b>EXPENDITURE</b>		
New Works and Improvement Works	2	Y 740235
Contributions to the Environment Agency	3	Y 145835
Drains Maintenance	4	Y 1147702
Pumping Stations, Sluices and Water level control structures	5	Y 316145
Administration	6	Y 164370
Rechargeable Works	7	Y 5325
Finance Charges	8	Y 0
SSSIs	9	Y 0
IDB Biodiversity Action Plan actions or other biodiversity activities	10	Y 1610
Other Expenditure	11	Y 0
<b>Total expenditure</b>		<b>Y 2521222</b>
<b>EXCEPTIONAL ITEMS</b>		
Profits/(losses) arising from the disposal of fixed assets		Z 19330
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>X-Y+Z 175072</b>



## Notes:

1. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
2. State the gross cost of undertaking minor capital works that have not been capitalised and the annual depreciation charges of all major schemes that have been capitalised. You should also include a fair proportion of the support costs directly associated with delivery of the schemes.
3. State the total precept demanded for the year as properly issued by the Environment Agency, in accordance with section 141 of the Water Resources Act 1991. Providing that the precept has been properly issued as before stated it should always be included here, even when the Board has appealed against the amount of contribution, in accordance with section 140 of the Water Resources Act 1991. Where the Board knows with certainty the outcome of any such appeal, it should also include the appropriate accrual/prepayment.
4. State all costs associated with the maintenance of watercourses, meaning work associated with open channels, pipelines, culverts, bridges, etc. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with delivery of the maintenance programme.
5. State all costs associated with maintaining and operating the pumping stations, sluices and water level control structures. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with maintaining and operating the pumping stations, sluices and water level control structures.
6. Include the cost of non-technical staff only, office accommodation, annual depreciation of office equipment that has been capitalised, minor office equipment that has not been capitalised, postages, telecoms', stationery, printing, advertising, auditing of accounts, general insurances and all other costs associated with supporting the organisation. Please note that this does not include support costs, which are directly associated with the delivery of front line services.
7. State all costs associated with undertaking work for third parties. Plant, vehicle and labour charges should include a fair proportion of the overheads such as depot/workshop costs, employment on-costs, insurances and depreciation, etc. You should also include a fair proportion of the support costs directly associated with undertaking the rechargeable work.
8. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
9. State all costs associated with undertaking works – capital or maintenance – specifically for helping to achieve favourable condition on Sites of Special Scientific Interest (SSSIs). In most cases, these costs will be incurred in implementing actions set out in SSSI Water Level Management Plans or SSSI River Restoration Plans.
10. State all costs associated with undertaking works – capital or maintenance – that are intended to help conserve biodiversity (other than works on SSSIs). These costs are likely to be incurred in implementing actions set out in an IDB's Biodiversity Action Plan, but may include other activities.
11. Include all other expenditure, such as a provision for bad/doubtful debts, write-offs, and absorption account deficits (for example plant and labour absorption accounts).

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

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

### HLT 1 – Policy Delivery Statement

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

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

provided to Defra, EA and CLG? [http://www.wlma.org.uk/uploads/SHIDB\\_Policy\\_Statement.pdf](http://www.wlma.org.uk/uploads/SHIDB_Policy_Statement.pdf) ..... Yes ✓

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

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

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

### HLT 3 – Biodiversity

Please indicate whether your Board has published a Biodiversity Action Plan ..... Yes ✓

### Access to environmental expertise

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

Appropriately skilled Board Members (e.g. Board member from an Environmental Body/Authority)

Directly employed staff

✓

Contracted persons or consultants

✓

Environmental Partners/NGOs

✓

Other (please describe)

**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) Bespoke Microsoft Access Database and GIS

Has your Board continued to undertake visual inspections and update  
asset databases on an annual basis? ..... Yes ✓

## 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

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

Considered: ..... Yes

Implemented: ..... Yes

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

Is your Board's website information current for 2015? (Board membership, audited accounts, programmes of works, WLMPS, etc) ..... Yes

Has your IDB adopted computerised accounting and rating systems, as specified in the IDB Review Implementation Plan? ..... Yes

Has your Board adopted the following governance documents?

Standing Orders ..... Yes

Have the Standing Orders been approved by Ministers ..... Yes

Byelaws ..... Yes

Have the Byelaws been approved by Ministers ..... Yes

Code of Conduct for Board Members ..... Yes

Financial Regulations ..... Yes

Register of Member's Interests ..... Yes

## 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. Camamile*

Date

21 August 2015

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

[phil@wlma.org.uk](mailto:phil@wlma.org.uk)



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### BOARD MEMBERSHIP AS AT 31 MARCH 2015

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

\* Chairman

\*\* Vice-Chairman

Average attendance = 75%



### Gifts and Hospitality Register for 2014/15

[illegible]

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2015		ACTUAL 2013/14 £	ACTUAL 2014/15 £
<b>1</b>	<b>Balances brought forward</b>		
	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
	<b>As per Statement of Accounts</b>	<b>27,826</b>	<b>-419,532</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-3,973,000	-4,476,000
	Net Book Value of Tangible Fixed Assets	1,068,885	1,102,494
		<b>-2,904,115</b>	<b>-3,373,506</b>
	<b>(=) Adjusted Balances brought forward (Net Current Assets)</b>	<b>2,931,941</b>	<b>2,953,974</b>
<b>2</b>	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	871,092	914,983
	Special Levies issued by the Board	1,122,722	1,179,176
	<b>As per Statement of Accounts</b>	<b>1,993,814</b>	<b>2,094,159</b>
<b>3</b>	<b>(+) All Other Income</b>		
	Grants Applied	324,046	410,932
	Rental Income	3,255	2,303
	Income from Rechargeable Works	32,478	58,056
	Investment Interest	16,905	16,458
	Development Contributions	62,201	65,837
	Net Surplus on Operating Accounts	-1,958	19,874
	Other Income	64,911	9,345
	Profit/(Loss) on disposal of Fixed Assets	-52,158	19,330
	<b>As per Statement of Accounts</b>	<b>449,680</b>	<b>602,135</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
	Capital Cost of disposals	260,363	88,321
	Accumulated depreciation written out	-158,205	-88,321
		<b>102,158</b>	<b>0</b>
	<b>(=) Adjusted Other Income</b>	<b>551,838</b>	<b>602,135</b>
<b>4</b>	<b>(-) Watercourses and Pumping Stations</b>		
	Capital Works	605,197	740,235
	Maintenance Works	1,444,390	1,465,457
	<b>As per Statement of Accounts</b>	<b>2,049,587</b>	<b>2,205,692</b>
	<b>(-) Depreciation charged to Maintenance Works</b>		
	Plant and Equipment	111,420	120,847
	Buildings	0	0



From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2015		ACTUAL 2013/14 £	ACTUAL 2014/15 £
		111,420	120,847
	<b>(=) Adjusted Watercourses and Pumping Stations</b>	<b>1,938,167</b>	<b>2,084,845</b>
<b>5</b>	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
<b>6</b>	<b>(-) All Other Expenditure</b>		
	Environment Agency Precept	145,835	145,835
	Administration Charges	169,388	164,370
	Cost of Rechargeable Works	7,368	5,325
	Net Deficit on Operating Accounts	0	-1
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
	<b>As per Statement of Accounts</b>	<b>338,266</b>	<b>331,204</b>
	<b>(-) All Other Expenditure (Non Cash)</b>		
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
		<b>15,675</b>	<b>15,675</b>
	<b>(+) Capitalised Additions</b>		
	Workshop Extension	0	0
	Plant and Equipment	262,861	147,928
		<b>262,861</b>	<b>147,928</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>585,452</b>	<b>463,457</b>
<b>7</b>	<b>(=) Balances carried forward</b>		
	General Reserve	1,523,883	1,565,056
	Development Reserve	313,164	379,001
	Capital Works Reserve	182,970	233,032
	Plant Reserve	1,527,688	1,545,688
	Revaluation Reserve	508,763	493,089
	Pension Reserve	-4,476,000	-4,893,000
	<b>As per Statement of Accounts</b>	<b>-419,532</b>	<b>-677,133</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-4,476,000	-4,893,000
	Net Book Value of Tangible Fixed Assets	1,102,494	1,113,900
		<b>-3,373,506</b>	<b>-3,779,100</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>2,953,974</b>	<b>3,101,966</b>
<b>8</b>	<b>Total Cash and Short Term Investments</b>		
	Bank Current Account	82,161	43,768
	Short term Investments	3,100,000	3,100,000
	<b>As per Statement of Accounts</b>	<b>3,182,161</b>	<b>3,143,768</b>
<b>9</b>	<b>Total Fixed Assets and Long Term Assets</b>		
	Land and Buildings	742,213	742,213

**From:** 01 April 2014  
**To:** 31 March 2015

**Period To:** 12  
**Year Ended:** 31 March 2015

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2015		ACTUAL 2013/14 £	ACTUAL 2014/15 £
	Plant and Equipment	1,375,767	1,435,373
	Pumping Stations	156,750	156,750
	<b>As per Statement of Accounts</b>	<b>2,274,730</b>	<b>2,334,337</b>
<b>10</b>	<b>Total Borrowings</b>		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>

From: 01 April 2014  
To: 31 March 2015

Period To: 12  
Year Ended: 31 March 2015

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2015	ACTUAL 2013/14 £	ACTUAL 2014/15 £
---	------------------------	------------------------

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2013/14 £	ACTUAL 2014/15 £
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<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>2,953,974</b>	<b>3,101,966</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Stock	11,246	5,024
	Debtors Control Account	3,393	9,214
	Work in Progress	0	26,571
	Ratepayers Due	7,052	7,469
	Prepayments	12,399	8,716
	Prepayments WMA	45,976	6,535
	Accrued Interest	1,929	3,773
	VAT Due from HMRC	23,453	18,859
	Grants Due	0	0
		<b>105,448</b>	<b>86,161</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Creditors Control Account	46,986	69
	Grants Unapplied	300,180	148,470
	Holiday Entitlement Control	2,741	2,769
	Payroll Liabilities	0	0
	Accruals	-16,272	-23,345
	Special Levies Paid in Advance	0	0
		<b>333,635</b>	<b>127,963</b>
	<b>(=) Box 8</b>	<b>3,182,161</b>	<b>3,143,768</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Bank Current Account	82,161	43,768
	Short term Investments	3,100,000	3,100,000
		<b>3,182,161</b>	<b>3,143,768</b>

P J CAMAMILE  
CHIEF EXECUTIVE

1 MAY 2015



L11033

# Internal Drainage Boards in England

## Annual return for the financial year ended 31 March 2015

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

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

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

Each board must approve this annual return no later than 30 June 2015.

### 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 2015, 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 their work. Therefore, unless requested, do not send any original financial records to the external auditor.

Once the auditor has completed their work, certified annual returns will be returned to the local council for publication or public display of sections 1, 2 and 3. You must publish or display the annual return, including the external auditor's report, by 30 September 2015.

It should not be necessary for you to contact the external auditor for guidance.

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



## Section 1 – Accounting statements 2014/15 for

Enter name of  
reporting body here:

SOUTH HOLLAND

Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	2931941	2953974	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	1993814	2094159	Total amount of direct rates on landowners and special levies on local authorities received or receivable in the year.
3 (+) All other income	551838	602135	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	1938167	2084845	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	585452	463457	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	2953974	3101966	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	3182161	3143768	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>to agree with bank reconciliation.</b>
9 Total fixed assets plus other long term investments and assets	2274730	2334337	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 2015 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. Lennard*

NATURE REQUIRED

Date 05/05/2015

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

05/05/2015

and recorded as Board minute reference:

B 28/15/01 REFERENCE

Signed by Chair of meeting approving these accounting statements:

*PLW H*

Date 05/05/2015

## Section 2 – Annual governance statement 2014/15

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 2015, 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

28/15/02

dated 05/05/2015

Signed by:

Chair

dated

Signed by:

Clerk

dated

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



## Section 3 – External auditor certificate and opinion 2014/15

### Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

ENTER SOUTH RE HOLLAND. INTERNAL DRAINAGE BOARD

### Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (see note below). Our work does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and does not provide the same level of assurance that such an audit would do.

### External auditor report

~~(Except for the matters reported below)~~\* on the basis of our review of the annual return, 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:

/

(continue on a separate sheet if required)

External auditor signature 

External auditor name **Barrie Morris for Grant Thornton UK LLP** Date **22/7/15**

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

## Section 4 – Annual internal audit report 2014/15 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 2015.

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:

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

Signature of person who carried out the internal audit: KATE LITTLEWOOD Date: 27/04/2015

\*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 2014/15 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 2014) equals the balance brought forward in the current year (Box 1 of 2015).
- 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 2015 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Section 2	For any statement to which the response is 'no', an explanation is provided?	
Section 4	All blue boxes completed by internal audit and explanations provided?	

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



## **Water Management Alliance**

### **INTERNAL AUDIT REPORT 2014/15**

**April 2015**

Contents:

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

## 1. Executive Summary

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The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kate Littlewood for the year 2014-15. 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

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

The overall level of assurance attributed to the system is:

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

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

Phil Camamile, Chief Executive Officer

Mary Creasy, Personal Assistant (CEO)

Michelle Futter, Finance Officer

Trish Walker, Finance Assistant

Graham Tinkler, Rating Officer/Site Warden

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><b>1. Follow up</b></p> <p><b>Observation</b></p> <p>The report issued in April 2014 contained one 'High' recommendation that a Suspense Account should be used to record transactions in the Cashbook if coding information from the engineer is not available at the time the transaction is recorded.</p> <p>A Suspense account has now been set up and although it has not been required during 2014/15, it will be used if necessary.</p> <p><b>Consequence</b></p> <p>This will enable the Cashbook to reflect the true position of the accounts at all times and reduce the risk of transaction postings being overlooked.</p> <p><b>Recommendation</b></p> <p>No further action required.</p>	N/A	No further action required.

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>2. Early payment discount</b></p> <p><b>Observation</b></p> <p>The 'Rate Levies and Collection Policy' states in section 4.6 that '<i>Drainage Rate demands that are sent by email and paid electronically on or before 2<sup>nd</sup> May will benefit from a 2.5% settlement discount</i>'. </p> <p>The discount does not appear on the reverse of the Rate Demand letters where payment options are described. The only discount offered relates to the direct debit facility operated by South Holland.</p> <p><b>Consequence</b></p> <p>The policy is available on the website. If rate payers ask for the option to receive emailed demands and to pay electronically, but this cannot be delivered, the Board will be in contravention of its own policy.</p> <p><b>Recommendation</b></p> <p>Consider whether the option is to be offered and either remove it from the published document, or establish a process by which the discount can be applied.</p>	Medium	<p>The facility to pay by direct debit does exist for all Boards, but this needs to be communicated. A letter will be sent out notifying all rate payers of the facility and discount, and requesting email addresses in preparation for 2016/17.</p> <p>Chief Executive and Rating Officer. March 2016</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>3. Collection of outstanding Rates</b></p> <p><b>Observation</b></p> <p>The Aged Debtor report for each Board was reviewed and some analysis of the main causes of non-payment was started using the Account Status on the report, but this analysis was abandoned as it became clear that the status is not always updated.</p> <p>Several payment options are offered, but only one Board offers a direct debit facility and this Board also has the highest collection rate.</p> <p>The process for collecting outstanding rates was discussed with the Rating Officer and a sample of aged debts was selected and reviewed for action taken. Most cases appear to be the result of changes of occupation, where the new occupier cannot readily be confirmed. There are a few cases where attempts by the Rating Officer to resolve issues are thwarted by meetings being repeatedly cancelled, letters not answered and telephone calls not being returned.</p> <p><b>Consequence</b></p> <p>It is not possible to readily identify the main issues around outstanding debts as the required information is not updated.</p> <p>By not offering a direct debit facility, some Boards may not be optimising the collection rate.</p> <p>Some non-payers may be deliberately avoiding resolving issues in order not to pay.</p>	Medium	<p>The direct debit facility is available for all Boards as noted in Recommendation 2 above.</p> <p>The Account Status and notes fields will be completed and updated to maintain a full record of actions and events relating to each account.</p> <p>Rating Officer With immediate effect.</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>Recommendation</b></p> <p>Ensure the Account Status is updated to provide accurate information to enable some analysis and targeted action to be implemented.</p> <p>Consider offering direct debit to all rate payers.</p> <p>For cases of persistent bad debt, more consistent action needs to be taken. Where the debtor is routinely delaying or cancelling attempts to resolve the issue, records should be kept of all contact attempts, including date and time of any phone calls at different times of the day, copies of letters sent and meetings that are cancelled. This can be presented to Court as evidence that the Board has made every effort to resolve the situation.</p>		



Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>4. Supporting Documentation</b></p> <p><b>Observation</b></p> <p>A review of a sample of payments made included some over £5,000 that were not supported by copies of quotes.</p> <p>In one instance several consecutive orders were placed on the same day with the same contractor for work in different locations during November and December. When the value of the orders were added together the totals exceeded £5,000 for both months. The orders had been authorised by the Operations Manager only.</p> <p><b>Consequence</b></p> <p>Financial Regulations state that orders of &gt;£5,000 and &lt;=£50,000 should:</p> <ul style="list-style-type: none"> <li>• have 3 written quotes (section D1),</li> <li>• that the quotes should be attached to the invoice (section D16) and</li> <li>• be authorised by the Chief Executive (section D11)</li> </ul> <p>Whilst the Auditor is satisfied that no inappropriate expenditure has occurred in these cases, Financial Regulations have been breached.</p> <p>In the case of the multiple orders for the same kind of work, it may also not be cost effective to hire plant and machinery on an ad hoc basis.</p>	Medium	<p>In some cases there may only be one supplier for specialist goods or services. In these cases it should be noted on the order and Operations Managers will be reminded of this.</p> <p>Finance Officer With immediate effect</p> <p>A framework contract is in place in effect for the contractor services used in November and December. Considerable training of the contract personnel is required to ensure they comply with the necessary regulations and as a result the choice of contractors is</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>Recommendation</b></p> <p>Remind staff to send written quotes to the Finance Officer with the purchase order and invoice.</p> <p>Consider if a framework contract would provide better value for money for frequent contract work.</p>		<p>limited to a few suppliers.</p> <p>A proposal is being developed to present to the eastern area Boards to combine the workforces and employ more capacity internally. This will remove the need to use external contractors on such a scale.</p> <p>Chief Executive July 2015</p>

**Internal Audit Services**

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



## **WATER MANAGEMENT ALLIANCE**

### **INTERNAL AUDIT TERMS OF REFERENCE 2014-15**

## **1. INTRODUCTION**

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1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2014-15.

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 (PSIAS) 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**

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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 2014/15 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 with a particular focus on rating collection procedures.

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**

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3.1.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2013-14 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 2014/15.

### 4. WORK PLAN

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

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the 2013-14 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

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