



South Holland
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2016**

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

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING 31 MARCH 2016**

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NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (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 all Category 2 Authorities are required to do, in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, based on these Accounts. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 4 of the Guidance published by the Association of Drainage Authorities on 30 March 2016. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of 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

For the purposes of Box 9 in Section 2 of the audited Annual Return, Fixed Assets are recorded at Net Book Value.
- (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:

NOTE ACCOUNTING POLICIES (CONTINUED)

Motor Vehicles and Equipment: 4 years
Excavators and Tractors: 5 years
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 2015/16.
- (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 2016 for FRS17 Purposes' (Appendix 1).
- (iv) The Board also has a share of the pension liability which is attributable to its membership of the Water Management Alliance, a defined benefit scheme operated by Norfolk County Council.

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).

NOTE ACCOUNTING POLICIES (CONTINUED)

9 INCOME RECOGNITION

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

10 RESERVES

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

- (i) General Reserve
- (ii) Development Reserve
- (iii) Plant Renewals Reserve
- (v) Capital Works Reserve
- (vi) Revaluation Reserve
- (vii) Pension Reserve

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<u>Income</u>						
	Occupiers Drainage Rates	931,805	931,805	0	931,805	931,805	0
1	Special Levies issued by the Board	1,203,435	1,203,435	0	1,203,435	1,203,435	0
	Grants Applied	90,000	0	-90,000	90,000	0	-90,000
	Rental Income	3,500	2,365	-1,135	3,500	2,365	-1,135
	Income from Rechargeable Works	0	145,814	145,814	0	145,814	145,814
	Investment Interest	15,000	14,510	-490	15,000	14,510	-490
	Development Contributions	0	53,243	53,243	0	53,243	53,243
2	Net Surplus on Operating Accounts	0	0	0	0	0	0
3	Other Income	2,500	16,455	13,955	2,500	16,455	13,955
	Total Income	£2,246,240	£2,367,627	£121,387	£2,246,240	£2,367,627	£121,387
	<u>Less Expenditure</u>						
4	Capital Works	714,000	364,798	349,202	714,000	364,798	349,202
	Environment Agency Precept	145,835	145,835	0	145,835	145,835	0
5	Maintenance Works	1,607,099	1,295,209	311,890	1,607,099	1,295,209	311,890
6	Administration Charges	200,784	170,835	29,949	200,784	170,835	29,949
	Cost of Rechargeable Works	0	98,577	-98,577	0	98,577	-98,577
2	Net Deficit on Operating Accounts	55,960	129,712	-73,752	55,960	129,712	-73,752
	Total Expenditure	£2,723,678	£2,204,966	£518,712	£2,723,678	£2,204,966	£518,712
	Profit/(Loss) on disposal of Fixed Assets	£0	-£3,200	-£3,200	£0	-£3,200	-£3,200
7	Net Surplus/(Deficit)	-£477,438	£159,461	£636,899	-£477,438	£159,461	£636,899

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Notes	Balance Sheet as at 31-3-2016	Opening Balance £	Movement This Year £	Closing Balance £
8	Fixed Assets			
	Land and Buildings	414,713	112,294	527,007
	Plant and Equipment	620,812	200,060	820,872
	Office and RT Equipment	0	0	0
	Pumping Stations	78,375	-15,675	62,701
		1,113,900	296,678	1,410,579
	Current Assets			
9	Bank Current Account	43,768	47,262	91,030
	Stock	5,024	-1,265	3,759
10	Debtors Control Account	9,214	60,197	69,411
	Work in Progress	26,571	-26,571	0
11	Short Term Investments	3,100,000	-200,000	2,900,000
12	Rates/Special Levies Due	7,469	15,824	23,293
	Prepayments	8,716	-1,404	7,312
	Prepayments WMA	6,535	-3,951	2,584
	Accrued Interest	3,773	-3,773	0
	VAT Due	18,859	-7,686	11,173
13	Grants Due	0	0	0
		3,229,929	-121,367	3,108,562
	Less Current Liabilities			
	Creditors Control Account	69	424	493
14	Grants Unapplied	148,470	0	148,470
15	Holiday Entitlement Control	2,769	27	2,796
	Accruals	-23,345	21,845	-1,500
	Drainage Rates Paid in Advance	0	9,230	9,230
		127,963	31,526	159,489
	Net Current Assets	3,101,965	-152,893	2,949,073
	Less Long Term Liabilities			
21	Pension Liability	4,893,000	-126,000	4,767,000
	Net Assets	-£677,135	£269,785	-£407,348
	Reserves			
	Earmarked			
16	General Reserve	1,565,056	-32,985	1,532,073
17	Development Reserve	379,001	53,243	432,244
18	Plant Reserve	1,545,688	0	1,545,688
19	Capital Works Reserve	233,032	139,202	372,234
		3,722,777	159,460	3,882,239
	Non-Distributable			
20	Revaluation Reserve	493,089	-15,675	477,414
21	Pension Reserve	-4,893,000	126,000	-4,767,000
		-4,399,911	110,325	-4,289,586
	Total Reserves	-£677,135	£269,785	-£407,348

From: 01 April 2015
 To: 31 March 2016

Period To: 12
 Year Ended: 31 March 2016

Note Notes to the Accounts

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

	Y-T-D Budget	Y-T-D Actual
South Holland District Council	1,202,588	1,202,588
Boston Borough Council	847	847
	1,203,435	1,203,435

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

	Y-T-D Budget	Y-T-D Actual
Labour Operations Account	0	-92,858
Mobile Plant Operations Account	0	-36,854
	0	-129,712

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. Staff Costs included in the Labour Operations Account amounted to £574,590.

3. Other Income is made up as follows:

	Y-T-D Budget	Y-T-D Actual
Commuted Maintenance	0	6,099
Sundry Contributions	2,500	6,906
Summons Costs	0	3,450
	2,500	16,455

4. The gross cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works as managed by the District Engineer, which can be made available to members on request. The Grants Due/(Unapplied) also correspond with the figures shown on the Balance Sheet. The Plant and Development Committee scrutinise this Report every year.

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

	Y-T-D Budget	Y-T-D Actual
Labour Charges	559,751	448,982
Plant Charges	285,000	284,867
Out-sourced work	180,000	188,944
Materials	85,471	85,471
Electricity	70,000	68,354
Telemetry	15,000	14,450
Depreciation	7,280	7,279
Insurance	3,575	3,574
Compensation	50,000	52,406
Direct Works	1,256,077	1,154,327
Technical Support Staff Costs	137,132	135,748
Other Technical Support Costs	3,890	4,432
Biodiversity Action Plan Costs	10,000	702
Asset Refurbishment Provision	200,000	0
Maintenance Works	1,607,099	1,295,209

6. Administration charges reflect the Board's share of consortium expenditure (excluding the technical support costs, which are included in the maintenance works expenditure). Detailed expenditure is monitored by the Consortium Management Committee and the Board every three months:

	Y-T-D Budget	Y-T-D Actual
Administration Staff Costs	89,525	85,349
Other Administration Costs	86,809	64,537
Drainage Rates AV (Increases)/Decreases	5,000	1,601
Pension Deficit Recovery Payment	12,000	12,000
Sundry Debtors written off	0	0
Settlement Discount taken	7,450	7,348
	200,784	170,835

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Note Notes to the Accounts

7. At the time of preparing the Estimates for 2015/16, the Board planned to finance the estimated net deficit as follows:

	Budget
Transfer from the Capital Works Reserve	0
Transfer from the Development Reserve	0
Transfer from the Fixed Plant Reserve	274,000
Transfer from the Partnership Working Reserve	0
Reducing/(inc.) the Balance of the General Reserve	203,438
	477,438

8. TANGIBLE FIXED ASSETS

	Pumping Stations	Land and Buildings	Plant and Equipment	Office & RT Equipment	Total
Cost					
Opening Balance as at 1 April 2015	156,750	742,213	1,435,374	72,771	2,407,108
(+) Additions	0	112,294	383,993	0	496,286
(-) Disposals	0	0	-119,425	0	-119,425
Closing Balance as at 31 March 2016	156,750	854,507	1,699,942	72,771	2,783,969
Depreciation					
Opening Balance as at 1 April 2015	78,375	327,500	814,562	72,771	1,293,208
(+) Depreciation Charge for year	15,675	0	150,432	0	166,107
(-) Accumulated depreciation written out on disposal	0	0	-85,925	0	-85,925
Closing Balance as at 31 March 2016	94,050	327,500	879,069	72,771	1,373,390
Net Book Value at 1 April 2015	78,375	414,713	620,812	0	1,113,900
Net Book Value at 31 March 2016	62,700	527,007	820,872	0	1,410,579

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:

	2014/15	2015/16
Opening Balance as at 1 April b/fwd	82,161	43,768
Receipts	4,432,529	4,031,565
Payments	-4,470,923	-3,984,303
Closing Balance c/fwd	43,768	91,030
Balance on Statement as at 31 March 2016	178,339	148,004
Less: Unpresented Payments	-134,561	-56,974
Add: Unpresented Receipts	-10	0
Closing Balance c/fwd	43,768	91,030

10. The Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	36,324	4
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	33,087	1
	69,411	5
>90 days	Amount	Inv. Date Originator
KI0002	33,087	31/07/2015 Surface Water Development
	33,087	Contribution

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Note Notes to the Accounts

11. Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest Treasury Reserve Deposit	500,000	26/10/2015	26/10/2016	0.75%
Principality Building Society	500,000	30/11/2015	15/04/2016	0.58%
Nottingham Building Society	400,000	15/12/2015	29/04/2016	0.57%
National Counties Building Society	200,000	04/01/2016	13/05/2016	0.48%
Holmesdale Building Society	300,000	15/01/2016	15/06/2016	0.62%
Progressive Building Society	200,000	29/01/2016	30/06/2016	0.60%
Newcastle Building Society	500,000	29/02/2016	15/07/2016	0.65%
Skipton Building Society	300,000	31/03/2016	29/07/2016	0.53%
	2,900,000			

12. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 88 Ratepayers that have not paid their Drainage Rates for 2015/16, as compared to 56 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2014/15	2015/16
Arrears b/fwd	7,052	7,469
Drainage Rates for the year	914,983	931,835
Special Levies for the year	1,179,753	1,203,436
New Assessments	911	2,159
Value Increases (Decreases)	-894	-2,530
Payments Received	-2,034,757	-2,064,163
Settlement Discount	-7,528	-7,348
Returned/(Represented) amounts	11	746
Summons Collection Costs	1,875	3,525
Irrecoverables and write offs	-418	-1,313
Sundry adjustments	2,403	1,433
Compensation	-55,922	-51,956
Arrears c/fwd	7,469	23,293

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:

	2014/15	2015/16
SCH14 Health & Safety Works	0	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
SCH36 Catchment Modelling Roses	939	939
SCH41 Lords Sluice Refurbishment	94,496	94,496
SCH52 Holbeach River Outfall Sluice Refurbishment	0	0
	148,470	148,470

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:

	2014/15	Increase	2015/16
Works Supervisor (S12): 21 days	2,769	1%	2,796

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

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Note Notes to the Accounts

	2014/15	2015/16
Opening Balance, as at 1 April b/fwd	1,356,209	1,565,056
Net Surplus/(Deficit) for the year	175,072	159,461
Net transfer (to)/from Capital Works Reserve	-50,062	-139,202
Net contributions transferred to Development Reserve	65,837	-53,243
Transfer balance from Plant Reserve	18,000	0
Revaluation Reserve adjustment	0	0
Transfer balance from ICT Reserve	0	0
Transfer balance from Partnership Reserve	0	0
Closing Balance, as at 31 March c/fwd	1,565,056	1,532,073

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

	2014/15	2015/16
Opening Balance, as at 1 April b/fwd	313,164	379,001
Net contributions transferred from General Reserve	65,837	53,243
Closing Balance, as at 31 March c/fwd	379,001	432,244

18. Movements on the Plant Reserve are made up as follows:

	2014/15	2015/16
Opening Balance, as at 1 April b/fwd	1,545,688	1,545,688
Net contributions transferred from General Reserve	0	0
Closing Balance, as at 31 March c/fwd	1,545,688	1,545,688

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

		Tfr from/(to)	
	2014/15	Gen. Reserve	2015/16
N/A	Unallocated, available for partnership working		
	103,470	100,000	203,470
SCH52	Holbeach River Outfall Sluice Refurbishment	-60,000	0
SCH52	Holbeach River Outfall Sluice Refurbishment Tfr to unallocated	44,326	44,326
SCH18	Telemetry	-3,839	25,462
	Catchment Modelling	25,655	42,885
SCH57	Doningtons Pump Refurbishment	13,960	36,991
SCH58	Sutton St James Pump Refurbishment	19,100	19,100
	233,032	139,202	372,234

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

	2015/16
Opening Balance, as at 1 April b/fwd	493,089
Less:	
Pumping Station Depreciation	-15,675
Workshop Historic Cost written out	0
Closing Balance, as at 31 March c/fwd	477,414

21. **Pension Liability**

- (i) The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional liability that is shown as a Long Term Liability on the Balance Sheet. This figure is meant to show the extent of the Board's liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this sum does not represent an estimate of the exit cost of withdrawing from the LGPS at the Balance Sheet date.
- (ii) The Board is a member of the Water Management Alliance Consortium and as such also has 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 prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £1,079,000 as at 31 March 2016 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 10 February 2015.

22. **Related Party Transactions**



From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Note	Notes to the Accounts
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- (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.
- (ii) R. Price has performed pump attendance duties at the Board's pumping stations during the year, for which he has been paid £15,490.00. Mr R Price is the son of Mr A Price, Operations Manager.
- (iii) 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.

P J CAMAMILE
CHIEF EXECUTIVE

M FUTTER
FINANCE OFFICER

From: 01 April 2015

To: 31 March 2016

Period To: 12

Year Ended: 31 March 2016

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 £	Actual 2014/15 £	Actual 2015/16	Annual Estimate 2015/16 £	Variance (2015/16) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																				
SCH14	Health and Safety works	IDB0092	45%	48,737	62,029	1,998	82,761	0	334	0	0	0	0	195,859	290,500	94,641	88,137	88,137	0	0
SCH22	Little Holland Pumping Station Refurbish	IDB0093	45%	100,431	0	171,004	18,485	0	0	0	0	0	0	289,920	291,000	1,080	130,464	130,950	-486	0
SCH23	Wisemans Pumping Station	IDB0091	45%	94,650	0	111,747	16,759	325	10,686	0	0	0	0	234,167	245,000	10,833	105,375	110,250	-4,875	0
SCH25	South Holland Main Drain Sluice Refur	IDB0116	45%	18,901	200,248	241,713	3,556	21,574	0	0	0	0	0	485,992	490,000	4,008	218,696	220,500	-1,804	0
SCH26	Catchment Modelling Clay Lake/Wisem	IDB0112	45%	0	22,139	4,465	0	0	0	0	0	0	0	26,604	31,000	4,396	11,972	11,972	0	0
SCH27	Generator Connections	IDB0107	45%	0	84,719	7,651	0	0	0	0	0	0	0	92,370	152,000	59,630	41,566	49,500	-7,934	0
SCH29	Catchment Modelling Fleet Fen	IDB0147	45%	0	142	25,192	0	0	0	0	0	0	0	25,334	49,000	23,666	11,400	22,050	-10,650	0
SCH30	Catchment Modelling Peartree Hill	IDB0124	45%	0	3,967	16,080	0	0	0	0	0	0	0	20,047	21,000	953	9,021	9,450	-429	0
SCH31	Catchment Modelling Donningtons	IDB0125	45%	0	3,414	5,505	0	0	0	0	0	0	0	8,919	20,000	11,081	4,014	9,000	-4,986	0
SCH32	Peartree Pump Replacement	IDB0151	45%	0	2,898	91,934	8,020	0	0	0	0	0	0	102,852	130,000	27,148	46,284	58,500	-12,216	0
SCH33	Fleet Fen Refurbishment	IDB0152	45%	0	0	138,466	14,052	0	0	0	0	0	0	152,517	170,000	17,483	68,633	76,500	-7,867	0
SCH34	George Hay Preliminaries	IDB0169	45%	0	0	6,733	13,147	0	0	0	0	0	0	19,880	20,000	120	8,946	9,000	-54	0
SCH35	Catchment Modelling Little Holland	IDB0170	45%	0	0	27,256	0	0	0	0	0	0	0	27,256	31,112	3,856	12,265	14,000	-1,735	0
SCH36	Catchment Modelling Roses	IDB0171	45%	0	0	2,358	0	0	0	0	0	0	0	2,358	4,444	2,086	1,061	2,000	-939	0
SCH41	George Hay Refurbishment	IDB0229	45%	0	0	0	29,792	145,834	104,482	8,901	0	0	0	289,009	499,000	209,991	130,054	224,550	-94,496	0
SCH42	Eel Regulations Compliance	N/A	100%	0	0	0	0	0	0	0	0	90,000	90,000	0	90,000	90,000	0	0	0	0
	Holbeach River Outfall Sluice Refurb.	F IDB0249	100%	0	0	0	0	16,756	14,682	0	0	0	0	31,438	38,000	6,562	30,000	30,000	0	0
				262,719	379,556	852,102	186,572	184,489	130,184	8,901	0	90,000	90,000	2,004,523	2,572,056	567,533	917,888	1,066,358	-148,470	0
Local Levy Aided:																				
SCH43	Clay Lake Pumping Station Refurbishm	LL021	N/A	0	0	0	0	16,247	349,740	17,421	0	0	0	383,408	375,297	-8,111	257,000	257,000	0	0
Grant/Local Levy Aided:																				
SCH52	Holbeach River Outfall Sluice Refurbish	IDB0273	N/A	0	0	0	0	0	18,074	636,722	15,674	0	-15,674	670,471	705,000	34,529	425,000	425,000	0	0
Non-Grant Aided Works:																				
SCH18	Telemetry Renewal	N/A	0%	0	9,648	2,616	0	1,470	10,611	99	23,839	20,000	-3,839	48,282	20,000	-28,282	0	0	0	0
SCH35	Catchment Modelling Little Holland	N/A	0%	0	0	0	22,030	3,925	0	0	0	0	0	25,955	29,888	3,933	0	0	0	0
SCH36	Catchment Modelling Roses	N/A	0%	0	0	0	6,000	950	0	0	0	0	0	6,950	7,556	606	0	0	0	0
SCH37	Winters Lane Drain Improvements	N/A	0%	0	0	0	19,170	0	0	0	0	0	0	19,170	40,000	20,830	0	0	0	0
SCH38	Catchment Modelling Gotts	N/A	0%	0	0	0	7,000	0	0	0	0	0	0	7,000	0	-7,000	0	0	0	0
SCH39	Catchment Modelling Sutton St James	N/A	0%	0	0	0	3,114	10,724	0	0	0	0	0	13,838	14,000	162	0	0	0	0
SCH40	Catchment Modelling Free Discharge A	N/A	0%	0	0	0	36,072	23,950	0	0	0	0	0	60,022	63,000	2,978	0	0	0	0
SCH44	Catchment Modelling Westmere	N/A	0%	0	0	0	0	2,183	7,550	0	0	0	0	9,733	12,500	2,768	0	0	0	0
SCH45	Catchment Modelling Fleet Haven	N/A	0%	0	0	0	0	6,548	10,300	0	0	0	0	16,848	19,800	2,953	0	0	0	0
SCH46	Catchment Modelling Dawsmere	N/A	0%	0	0	0	0	4,365	8,450	0	0	0	0	12,815	15,400	2,585	0	0	0	0
SCH47	Catchment Modelling Lords/Wragg Mar	N/A	0%	0	0	0	0	10,549	0	21,150	0	0	0	31,699	34,000	2,301	0	0	0	0
SCH48	Catchment Modelling Lawyers	N/A	0%	0	0	0	0	9,458	11	14,450	0	0	0	23,919	25,000	1,082	0	0	0	0
SCH49	Catchment Modelling Andersons	N/A	0%	0	0	0	0	3,274	0	0	0	0	0	3,274	13,300	10,026	0	0	0	0
SCH50	Catchment Modelling Holbeach River	N/A	0%	0	0	0	0	0	32,730	0	26,170	32,000	5,830	58,900	67,000	8,100	0	0	0	0
SCH51	Catchment Modelling Lutton Leam	N/A	0%	0	0	0	0	0	0	34,170	12,175	32,000	19,825	46,345	0	-46,345	0	0	0	0
	Modelling - general	N/A	0%	0	0	0	0	0	0	0	0	20,000	20,000	0	20,000	20,000	0	0	0	0
	Standby Pumps	N/A	0%	0	0	0	0	0	0	0	0	100,000	100,000	0	100,000	100,000	0	0	0	0
SCH53	Second Line Bank Investigation	N/A	0%	0	0	0	0	260	2,700	0	0	0	0	2,960	5,000	2,040	0	0	0	0
SCH54	Exeter Drain North Pipeline Realignment	N/A	0%	0	0	0	0	0	4,530	0	0	100,000	100,000	4,530	100,000	95,470	0	0	0	0
SCH55	Fleet Haven Pump Refurbishment	N/A	0%	0	0	0	0	0	15,672	176	0	0	0	15,848	20,000	4,152	0	0	0	0
SCH56	Dawsmere Pump Refurbishment	N/A	0%	0	0	0	0	0	14,645	176	0	0	0	14,821	20,000	5,179	0	0	0	0
SCH57	Doningtons Pump Refurbishment	N/A	0%	0	0	0	0	0	0	6,969	286,040	300,000	13,960	293,009	0	-293,009	0	0	0	0
SCH58	Sutton St James Pump Refurbishment		0%	0	0	0	0	0	0	0	900	20,000	19,100	900	0	-900	0	0	0	0
				0	9,648	2,616	93,386	77,654	107,199	77,190	349,124	624,000	274,876	716,816	626,444	-90,372	0	0	0	0
Totals				£262,719	£389,204	£854,718	£279,958	£278,390	£605,197	£740,234	£364,798	£714,000	£349,202	£3,775,217	£4,278,797	£503,579	£1,599,888	£1,748,358	-£148,470	£0

K L J VINES

DISTRICT ENGINEER

SCH52

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

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

MAINTENANCE		Actual 2014/15 £	Actual 2015/16 £	Annual Estimate £	Variance £
DRAINS					
DM01	Hand Roding	8,843.70	11,057.82	8,300.00	-2,757.82
DM02	Mechanical Roding	425,882.48	400,205.93	425,000.00	24,794.07
DM03	Chemical Weed Control	4,379.27	7,014.10	10,000.00	2,985.90
DM04	Mudding Channels	114,339.64	129,607.10	63,000.00	-66,607.10
DM05	Cleansing Culverts and Inspecting Pipes	36,467.27	30,551.00	38,000.00	7,449.00
DM06	Bushing and Tree Coppicing	41,825.70	31,148.47	53,000.00	21,851.53
DM07	Vermin Control	12,272.30	9,539.43	14,000.00	4,460.57
DM08	New Access Works	41,075.98	47,204.73	30,000.00	-17,204.73
DM09	Slip Repairs	97,669.81	48,273.68	100,000.00	51,726.32
DM10	Reinstating Land Tile Outfalls	21,872.51	12,629.63	20,000.00	7,370.37
DM11	Culvert Repairs and Renewals	145,977.56	128,527.26	136,200.00	7,672.74
DM12	Gauge Boards	2,110.03	420.80	2,000.00	1,579.20
DM13	Fencing	6,574.70	1,209.68	6,000.00	4,790.32
DM14	Gates	1,415.29	940.50	6,000.00	5,059.50
DM15	Rubbish Clearance (Inert)	12,894.75	12,984.21	8,000.00	-4,984.21
DM16	Rubbish Clearance (Vehicles)	215.50	971.50	500.00	-471.50
DM17	Rubbish Clearance (Hazardous)	57.50	272.80	500.00	227.20
DM18	Rubbish Clearance (Tyres)	194.25	207.00	1,000.00	793.00
DM19	Wracking	5,229.00	430.00	10,000.00	9,570.00
DM20	General Duties	9,843.95	9,027.40	18,000.00	8,972.60
DM21	Freshwater Feeds	0.00	971.50	1,500.00	528.50
		£989,141.19	£883,194.54	951,000.00	£67,805.46

PR02	Telemetry	0.00	25,769.40	0.00	-25,769.40
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PUMPING STATIONS

PS01	Fleet Haven	20,511.25	21,124.43	12,263.00	-8,861.43
PS02	Dawsmere	13,425.25	27,426.59	12,263.00	-15,163.59
PS03	Lords	9,861.50	8,578.98	12,263.00	3,684.02
PS04	Fleet Fen	9,447.12	10,283.24	12,262.00	1,978.76
PS05	Clay Lake	14,585.73	10,714.05	12,262.00	1,547.95
PS06	Wisemans	63,281.98	30,157.76	12,262.00	-17,895.76
PS07	Pear tree Hill	7,321.24	12,995.25	12,262.00	-733.25
PS08	Donningtons	7,861.24	6,246.65	12,262.00	6,015.35
PS09	Little Holland	15,770.19	12,492.21	12,262.00	-230.21
PS10	Sutton St James	4,942.35	2,543.66	12,262.00	9,718.34
PS11	Manor Farm	15,981.95	2,911.37	12,262.00	9,350.63
PS12	Westmere	3,901.48	2,066.76	12,262.00	10,195.24
PS13	Holbeach Bank	10,604.73	7,921.20	12,262.00	4,340.80
PS14	Gotts	20,065.76	5,633.14	12,262.00	6,628.86
PS15	Roses	5,612.50	2,522.90	12,262.00	9,739.10
PS16	Lawyers	22,791.87	25,393.29	12,262.00	-13,131.29
PS17	New Pumping Station	2,109.57	8,668.70	12,262.00	3,593.30
		£248,075.71	£197,680.18	£208,457.00	£10,776.82

TIDAL SLUICES

TS01	George Hay	141.48	338.25	1,545.71	1,207.46
TS04	Holbeach River	1,057.16	644.50	1,545.71	901.21
TS05	Lawyers	0.00	0.00	1,545.71	1,545.71
TS06	Lutton Leam	701.56	396.94	1,545.71	1,148.77
TS07	Westmere	303.30	0.00	1,545.71	1,545.71
TS08	Sutton Bridge	15,713.99	19,432.84	25,000.00	5,567.16

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

MAINTENANCE		Actual 2014/15 £	Actual 2015/16 £	Annual Estimate £	Variance £
TS09	Wragg Bridge Outfall	0.00	0.00	1,545.71	1,545.71
TS10	Bubble Curtain	314.75	0.00	1,545.74	1,545.74
		£18,232.24	£20,812.53	£35,820.00	£15,007.47
SECOND LINE SLUICES					
SL01	Fosdyke Marsh	0.00	0.00	4,000.00	4,000.00
SL02	Moulton River	154.14	176.76	4,000.00	3,823.24
SL03	New Sea Bank Outfall	0.00	0.00	4,000.00	4,000.00
SL04	Wards Enclosure Soke Dyke	0.00	0.00	4,000.00	4,000.00
SL05	Holbeach River Old Sluice	4,924.17	25,501.89	4,000.00	-21,501.89
SL06	Andersons	0.00	0.00	4,000.00	4,000.00
SL07	Thimbleby	154.14	176.16	4,000.00	3,823.84
SL08	Salt Marsh Soke Dyke	0.00	0.00	4,000.00	4,000.00
SL09	Coffee Tan	0.00	0.00	4,000.00	4,000.00
SL10	Daisy Hall	0.00	0.00	4,000.00	4,000.00
SL11	Gedney Enclosure to Dawsmere	0.00	0.00	4,000.00	4,000.00
SL12	Gedney Enclosure	154.14	132.12	4,000.00	3,867.88
SL13	J C Mossops Enclosure	0.00	0.00	4,000.00	4,000.00
SL14	Lutton Leam - Salt Lake	0.00	0.00	4,000.00	4,000.00
SL15	Lutton Leam Road Bridge	773.01	883.44	4,000.00	3,116.56
		£6,159.60	£26,870.37	£60,000.00	£33,129.63
WATER LEVEL CONTROL STRUCTURES					
WL01	Decoy	0.00	0.00	800.00	800.00
WL02	Wheatmere	0.00	0.00	0.00	0.00
WL03	St Catherines	0.00	0.00	0.00	0.00
WL04	Bell Row	0.00	0.00	0.00	0.00
WL05	Brother House Bar	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	0.00	0.00
WL07	Quick Lane Drain Connection	0.00	0.00	0.00	0.00
WL08	Quick Lane Intake (SHMD)	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	0.00	0.00	0.00	0.00
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	0.00	0.00
		£0.00	£0.00	£800.00	£800.00
DIRECT WORKS		£1,261,608.74	£1,154,327.02	£1,256,077.00	£101,749.98
TECHNICAL SUPPORT COSTS		151,040.00	140,180.00	141,022.00	842.00
BIODIVERSITY ACTION PLAN COSTS		1,610.60	702.00	10,000.00	9,298.00
ASSET REFURBISHMENT PROVISION		0.00	0.00	200,000.00	200,000.00
CONTINGENCY		0.00	0.00	0.00	0.00
MAINTENANCE WORKS		£1,414,259.34	£1,295,209.02	£1,607,099.00	£311,889.98

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

	Actual 2014/15 £	Actual 2015/16 £	Annual Estimate £	Variance £
MAINTENANCE				

OPERATIONS MANAGER

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

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	Plant Hire	Depreciation	Total Expenditure	Over/(Under) Recovery
7115	Caterpillar Tracked Excavator (Hired) - SR	1,504	Hours	14.00	21,049.00	41.36	1,050.00	2,265.87	0.00	17,500.00	0.00	20,857.23	191.77
7118	Volvo - AJ58 UHP - LR	814	Hours	20.00	16,270.00	1,380.57	332.50	2,821.68	549.10	0.00	0.00	5,083.85	11,186.15
7119	Volvo - AE59 FWO - MR	667	Hours	20.00	13,330.00	1,137.98	481.50	1,859.31	599.60	0.00	0.00	4,078.39	9,251.61
7120	Volvo - AE62 CRZ - MR	1,437	Hours	20.00	28,730.00	3,446.23	908.00	5,267.35	907.00	0.00	15,000.00	25,528.58	3,201.42
7121	Caterpillar AJ13 YDN - LR	1,709	Hours	20.00	34,180.00	4,586.70	892.50	7,000.44	1,331.00	0.00	15,964.20	29,774.84	4,405.16
7122	Caterpillar Excavator - MR	1,103	Hours	22.00	24,266.00	2,769.00	630.00	4,127.99	999.52	0.00	14,039.00	22,565.51	1,700.49
7123	Caterpillar Excavator - MR	637	Hours	22.00	14,014.00	1,868.69	577.50	2,995.90	999.52	0.00	14,039.00	20,480.61	-6,466.61
	360 Excavators	7,869			151,839.00	15,230.53	4,872.00	26,338.54	5,385.74	17,500.00	59,042.20	128,369.01	23,469.99
7332	Toyota Hilux - AD03 BVV	5,182	Miles	0.55	2,850.10	364.42	245.00	985.50	553.60	0.00	0.00	2,148.52	701.58
7334	Toyota Hilux AO58 UUN	2,479	Miles	0.55	1,363.45	50.15	332.50	732.12	553.60	0.00	0.00	1,668.37	-304.92
7335	Toyota Hilux AF60 VYN	21,088	Miles	0.55	11,598.51	3,040.22	297.50	3,556.80	553.60	0.00	0.00	7,448.12	4,150.39
	Pooled Vehicles	28,749			15,812.06	3,454.79	875.00	5,274.42	1,660.80	0.00	0.00	11,265.01	4,547.05
7151	JCB - KX05 0BK	329	Hours	14.00	4,599.00	1,984.79	2,494.00	1,074.86	249.80	0.00	0.00	5,803.45	-1,204.45
	JCBs	329		14.00	4,599.00	1,984.79	2,494.00	1,074.86	249.80	0.00	0.00	5,803.45	-1,204.45
7438	John Deere - FX08 CDY	418	Hours	15.00	6,267.00	4,829.68	385.00	1,993.99	233.20	0.00	0.00	7,441.87	-1,174.87
7439	Claas - FX11 EWA	525	Hours	15.00	7,877.50	4,635.56	385.00	1,837.92	318.00	0.00	7,046.03	14,222.51	-6,345.01
7440	New Holland - EU11 MVP	390	Hours	15.00	5,850.00	2,954.09	582.50	1,310.99	339.20	0.00	12,159.96	17,346.74	-11,496.74
7441	John Deere - FX13 BDY	1,273	Hours	15.00	19,094.50	6,962.40	1,097.00	5,950.59	636.00	0.00	9,000.00	23,645.99	-4,551.49
7442	Claas - FX14 AYD	1,589	Hours	16.00	25,428.00	2,472.56	931.00	5,227.62	742.00	0.00	9,591.36	18,964.54	6,463.46
	Tractors	4,195			64,517.00	21,854.29	3,380.50	16,321.11	2,268.40	0.00	37,797.35	81,621.65	-17,104.65
7490	Trailers (8)	0	N/A	N/A	0.00	8,249.37	11,356.50	73.65	195.00	0.00	3,782.76	23,657.28	-23,657.28
7491	Sweeping Brush	27	Hours	6.00	162.00	1,037.40	1,522.50	0.00	0.00	0.00	0.00	2,559.90	-2,397.90
7492	Generators	0	Hours	20.00	0.00	2,197.74	0.00	0.00	0.00	0.00	0.00	2,197.74	-2,197.74
7541	Herder Rapier Flail	0	Hours	10.00	0.00	84.79	840.00	0.00	0.00	0.00	0.00	924.79	-924.79
7544	Bomford Condor	0	Hours	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7545	Berky Tree Cutter	22	Hours	13.00	286.00	16.85	0.00	0.00	0.00	0.00	0.00	16.85	269.15
7546	Habbig Tree Cutter	99	Hours	13.00	1,280.50	381.79	822.50	0.00	0.00	0.00	0.00	1,204.29	76.21
7547	Herder Grenadier	314	Hours	12.00	3,762.00	1,124.11	2,187.50	295.00	0.00	0.00	0.00	3,606.61	155.39
7548	Herder Rapier BK HAB Flail	806	Hours	12.00	9,666.00	875.31	2,209.50	0.00	0.00	0.00	5,476.08	8,560.89	1,105.11
7549	Herder KMZ150 Flail Mower	459	Hours	6.00	2,754.00	684.68	262.50	0.00	0.00	0.00	2,300.04	3,247.22	-493.22
7550	Herder KMZ150 Flail	397	Hours	6.00	2,382.00	318.09	437.50	0.00	0.00	0.00	2,400.00	3,155.59	-773.59
7551	Herder Rapier BK HAB Flail	771	Hours	12.00	9,246.00	440.63	1,311.00	0.00	0.00	0.00	6,999.96	8,751.59	494.41
	Flail Mowers	2,866			29,376.50	3,926.25	8,070.50	295.00	0.00	0.00	17,176.08	29,467.83	-91.33
7900	Water Pumps	340	Hours	10.00	3,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,400.00
7901	Montabert Breaker	0	Hours	25.00	0.00	43.68	52.50	0.00	0.00	0.00	0.00	96.18	-96.18
7902	Diesel Pump 8"	140	Hours	10.00	1,400.00	0.00	0.00	0.00	141.20	0.00	297.99	439.19	960.81
7903	Diesel Pump 6"	140	Hours	10.00	1,400.00	0.00	0.00	0.00	141.20	0.00	237.96	379.16	1,020.84
	Specialist Equipment	340			6,200.00	43.68	52.50	0.00	282.40	0.00	535.95	914.53	5,285.47
7908	Herder 3.1m Basket (7120)	0	Hours	4.00	0.00	14,483.90	490.00	16.53	0.00	0.00	0.00	1,990.43	-1,990.43

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

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	Plant Hire	Depreciation	Total Expenditure	Over/(Under) Recovery
7911	Herder 3.1m Basket (7547)	0	Hours	4.00	0.00	1,481.21	105.00	16.53	0.00	0.00	0.00	1,602.74	-1,602.74
7912	Herder 4.2Mm Basket (Spare)	0	Hours	5.00	0.00	1,522.75	262.50	16.53	0.00	0.00	0.00	1,801.78	-1,801.78
7913	Herder MXZT430 Basket (Spare)	0	Hours	5.00	0.00	1,470.67	70.00	16.53	0.00	0.00	0.00	1,557.20	-1,557.20
7914	Herder MXZT550B Basket (7118)	320	Hours	6.00	1,917.00	1,487.98	1,015.00	16.53	0.00	0.00	0.00	2,519.51	-602.51
7915	Herder MXZT550B Mowing Bucket (Spare)	53	Hours	6.00	318.00	1,479.86	280.00	16.53	0.00	0.00	1,927.84	3,704.23	-3,386.23
7916	Herder MXZT860B Basket (7119)	40	Hours	9.00	360.00	1,725.69	700.00	16.53	0.00	0.00	4,825.84	7,268.06	-6,908.06
7917	Herder MRLT430SS Mowing Bucket (7547)	0	Hours	5.50	0.00	1,479.88	105.00	16.53	0.00	0.00	1,230.00	2,831.41	-2,831.41
7918	Herder MRLT430B Mowing Bucket (7120)	856	Hours	5.50	4,708.00	1,668.33	630.00	16.53	0.00	0.00	1,230.00	3,544.86	1,163.14
7919	Herder MRLT430B Mowing Bucket (7115)	627	Hours	5.50	3,448.50	1,519.40	1,295.00	16.53	0.00	0.00	1,230.00	4,060.93	-612.43
7920	Herder MRZT550B Mowing Bucket (7121)	892	Hours	6.00	5,349.00	1,633.23	1,995.00	16.53	0.00	0.00	1,238.04	4,882.80	466.20
7921	Herder MXZT860B Mowing Bucket (7122)	543	Hours	9.00	4,882.50	1,219.87	822.50	16.52	0.00	0.00	4,005.00	6,063.89	-1,181.39
7922	Herder MXZT860B Mowing Bucket (7123)	312	Hours	9.00	2,803.50	1,002.49	437.50	16.53	0.00	0.00	4,005.00	5,461.52	-2,658.02
Baskets		3,641			23,786.50	19,175.26	8,207.50	214.88	0.00	0.00	19,691.72	47,289.36	-23,502.86
Mobile Plant Operations Account (this year)					£296,292.06	£77,154.10	£40,831.00	£49,592.46	£10,042.14	£17,500.00	£138,026.06	£333,145.76	-£36,853.70
Mobile Plant Operations Account (last year)					£311,601.50	£40,233.08	£46,690.75	£72,863.65	£8,892.53	£0.00	£107,410.98	£276,090.99	£35,510.51

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

ID	Labour Operations Account	Actual 2014/15	Actual 2015/16	Annual Estimate	Variance
	Work Done:				
7000	Labour and Workshop Charges	551,179.52	547,554.00	595,100.00	-47,546.00
	Direct Costs:				
7010	Basic Pay	164,122.74	182,246.51	183,000.00	753.49
7200	Plant Engineer	34,108.07	34,337.40	34,750.00	412.60
7020	Overtime	59,468.20	66,548.71	67,000.00	451.29
7080	Call Out/Expenses	0.00	0.00	0.00	0.00
7100	Travelling	10,588.05	11,984.94	12,000.00	15.06
7110	Holiday Pay	33,100.21	29,640.40	30,000.00	359.60
7120	Sick Pay	4,041.55	5,731.00	4,500.00	-1,231.00
		305,428.82	330,488.96	331,250.00	761.04
	Variable Overheads:				
7070	Staff Telephone Allowances	2,317.84	272.64	300.00	27.36
7075	Lone Worker Telephone Charges	0.00	3,268.20	3,300.00	31.80
7130	Employers NI Costs	23,719.74	25,825.76	26,000.00	174.24
7140	Employers Pension Costs	93,095.39	101,131.88	102,000.00	868.12
7150	Occupational Medical Health Checks	0.00	70.83	150.00	79.17
7240	Training Course Fees	4,223.61	7,262.00	7,000.00	-262.00
7250	Protective Clothing/Health and Safety	4,603.65	2,123.59	2,500.00	376.41
		127,960.23	139,954.90	141,250.00	1,295.10
	Fixed Supervision Overheads:				
7160	Operations Manager	58,553.29	59,034.97	59,500.00	465.03
7175	Operations Manager - Old Vehicle AF60 VYN	2,454.28	0.00	0.00	0.00
7185	Operations Manager - Vehicle FY14 GZL	11,579.68	8,297.33	8,300.00	2.67
7180	Works Supervisor	34,366.96	34,674.67	35,000.00	325.33
7195	Works Supervisor - Vehicle AU62 OUS	7,392.59	7,266.66	7,300.00	33.34
		114,346.80	109,273.63	110,100.00	826.37
	Staff Costs (excluding depreciation)	541,063.54	574,590.25	577,600.00	3,009.75
	Depreciation of Company Vehicles	6,672.31	5,127.24	5,000.00	-127.24
	Staff Costs (including depreciation)	547,735.85	579,717.49	582,600.00	2,882.51
	Workshop/Depot Overheads:				
	Water	0.00	0.00	0.00	0.00
ST03,10	Electricity and Fuel	6,347.07	7,148.13	6,500.00	-648.13
	Depreciation	0.00	0.00	0.00	0.00
ST05	Telecomms	405.77	433.39	430.00	-3.39
ST01,2	Repairs and Maintenance	9,888.85	11,380.65	20,000.00	8,619.35
ST07 & 7260	Small Tools and Consumables	44,022.82	31,966.18	31,880.00	-86.18
7270	Radio Licence Fees	0.00	75.00	0.00	-75.00
ST07 Part	Business Rates	9,613.50	9,691.50	9,650.00	-41.50
		70,278.01	60,694.85	68,460.00	7,765.15
	Net Operating Surplus/(Deficit)	-£66,834.34	-£92,858.34	-£55,960.00	-£36,898.34
	In-Field Productive Hours:				
L0102	A J Ashton	2,063.00	2,199.00	2,064.00	135.00
L0204	A W Bays	2,001.50	2,090.50	2,064.00	26.50
L0601	A French	2,206.00	2,122.00	2,064.00	58.00
L0806	D R Hughes	1,719.00	1,846.50	2,064.00	-217.50
L1304	G Mason	1,920.00	1,903.50	1,934.00	-30.50
L1305	R Mason	2,079.00	2,059.50	2,064.00	-4.50
L1600	Y Parker	267.00	0.00	1,976.00	-1,976.00
L1801	C M Rowley	2,082.50	1,802.00	2,064.00	-262.00
L1904	D M Sporton	1,938.50	2,259.50	1,976.00	283.50
L2007	R L Thorpe	1,890.00	1,893.00	2,064.00	-171.00
		18,166.50	18,175.50	20,334.00	-2,158.50
	Workshop Productive Hours:				
L009	A Fitzjohn	1,874.50	1,735.00	1,634.00	101.00
L0808	D A Holland	1,935.50	1,965.50	2,064.00	-98.50

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

ID	Labour Operations Account	Actual 2014/15	Actual 2015/16	Annual Estimate	Variance
		3,810.00	3,700.50	3,698.00	2.50
	Total Productive Hours	21,976.50	21,876.00	24,032.00	-2,156.00
	Cost/Hour:				
	Direct Cost	13.90	15.11	13.78	-1.33
	Variable Overhead	5.82	6.40	5.88	-0.52
	Fixed Supervision Overhead	5.20	5.00	4.58	-0.42
	Workshop/Depot Overhead (1/3rd)	1.29	1.11	1.12	0.01
	In-Field Cost/Hour	£26.21	£27.62	£25.36	-£2.26
	Workshop/Depot Overhead (2/3rds)	12.30	10.93	12.34	1.41
	Workshop Cost/Hour	£38.51	£38.55	£37.70	-£0.84
	Holidays Taken:				
L0102	A J Ashton	27	27	27	0
L0204	A W Bays	27	27	27	0
L009	A Fitzjohn	30	28	35	-7
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	26	27	-1
L1904	D M Sporton	0	22	24	-2
L2007	R L Thorpe	27	27	27	0
S12	S Green	30	30	30	0
S01	A Price	30	24	30	-6
		330	346	362	-16
	Sickdays/authorised absences:				
L0102	A J Ashton	0	0	0	0
L0204	A W Bays	5	13	0	-13
L009	A Fitzjohn	10	1	0	-1
L0601	A French	0	8	0	-8
L0806	D R Hughes	45	14	0	-14
L0808	D A Holland	31	4	0	-4
L1304	G Mason	2	0	0	0
L1305	R Mason	0	5	0	-5
L1801	C M Rowley	3	31	0	-31
L1904	D M Sporton	0	0	0	0
L2007	R L Thorpe	0	0	0	0
S12	S Green	0	134	0	-134
S01	A Price	0	0	0	0
		96	210	0	-210

A D PRICE
OPERATIONS MANAGER

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	ERV	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 - Long Reach	26/09/2008	5	33,500.00	109,450.00		-109,450.00	0.00	75,950.00	0.00	-75,950.00	0.00	-5,500.00	0.00
7119	Volvo - AE59 FWO - Medium Reach	25/09/2009	5	31,850.00	96,500.00			96,500.00	64,650.00	0.00		64,650.00		31,850.00
7120	Volvo - AE62 CRZ - Medium Reach	04/09/2012	5	40,000.00	115,000.00			115,000.00	38,250.00	15,000.00		53,250.00		61,750.00
7121	Caterpillar - AJ13 YDN - Long Reach	13/09/2013	5	50,000.00	129,821.00			129,821.00	25,276.65	15,964.20		41,240.85		88,580.15
7122	Caterpillar Excavator - Medium Reach	16/06/2015	5	47,000.00	0.00	131,233.88		131,233.88	0.00	14,039.00		14,039.00		117,194.88
7123	Caterpillar Excavator - Medium Reach	16/06/2015	5	47,000.00	0.00	131,233.88		131,233.88	0.00	14,039.00		14,039.00		117,194.88
	360 Excavators			249,350.00	450,771.00	262,467.76	-109,450.00	603,788.76	204,126.65	59,042.20	-75,950.00	187,218.85	-5,500.00	416,569.91
7151	JCB - KX05 OBK	27/05/2005	5	0.00	43,000.00			43,000.00	43,000.00	0.00		43,000.00		0.00
7204	Samsung Forklift	02/08/2007	6	1,600.00	8,100.00			8,100.00	6,500.00	0.00		6,500.00		1,600.00
	Lifting Equipment			1,600.00	51,100.00	0.00	0.00	51,100.00	49,500.00	0.00	0.00	49,500.00	0.00	1,600.00
7332	Toyota Hilux AD03 BVV	02/06/2003	4	0.00	15,375.00			15,375.00	15,375.00	0.00		15,375.00		0.00
7334	Toyota Hilux AO58 UUN	31/12/2008	4	3,000.00	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	6,000.00	18,360.91			18,360.91	12,360.91	0.00		12,360.91		6,000.00
7336	Toyota Hilux AU62 OUS	14/09/2012	4	10,000.00	20,038.35			20,038.35	6,483.03	2,509.56		8,992.59		11,045.76
7337	Toyota Hilux FY14 GZL	20/04/2014	4	10,000.00	20,470.85			20,470.85	2,617.68	2,617.68		5,235.36		15,235.49
	Vehicles			29,000.00	89,424.96	0.00	0.00	89,424.96	49,016.47	5,127.24	0.00	54,143.71	0.00	35,281.25
7438	John Deere - FX08 CDY	30/04/2008	5	20,000.00	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	18,000.00	56,432.00			56,432.00	31,385.97	7,046.03		38,432.00		18,000.00
7440	New Holland Tractor - EU11 MVP	01/02/2012	5	20,000.00	60,800.00			60,800.00	38,506.54	12,159.96		50,666.50		10,133.50
7441	John Deere - FX13 BDY	26/07/2013	5	24,500.00	69,500.00			69,500.00	15,750.00	9,000.00		24,750.00		44,750.00
7442	Claas - FX14 AYD	30/04/2014	5	25,000.00	72,957.00			72,957.00	9,591.36	9,591.36		19,182.72		53,774.28
	Tractors			107,500.00	317,539.00	0.00	0.00	317,539.00	133,083.87	37,797.35	0.00	170,881.22	0.00	146,657.78
7490A	Redrock Dump	28/04/2005	5	0.00	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	0.00	2,250.00			2,250.00	2,250.00	0.00		2,250.00		0.00
7490D	Redrock Dump	21/05/2008	5	0.00	8,500.00			8,500.00	8,500.00	0.00		8,500.00		0.00
7490E	Redrock Dump	29/01/2009	5	0.00	9,850.00			9,850.00	9,850.00	0.00		9,850.00		0.00
7490F	Marston Low Loader	10/02/2012	5	0.00	9,298.00			9,298.00	5,733.89	1,859.64		7,593.53		1,704.47
7490G	R2/1300B Trailer	24/07/2012	5	0.00	1,132.50			1,132.50	623.04	226.56		849.60		282.90
7490H	R2/1300B Trailer	24/07/2012	5	0.00	1,132.50			1,132.50	623.04	226.56		849.60		282.90
7490I	Bailey 14 Tonne Construction Trailer	01/09/2015	5	0.00	0.00	12,600.00		12,600.00	0.00	1,470.00		1,470.00		11,130.00
8023	Marston 10 Tonne Trailer (Scrap)	24/09/1993	5	0.00	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	0.00	4,625.00		-4,625.00	0.00	4,625.00	0.00	-4,625.00	0.00	800.00	0.00
	Trailers			0.00	48,108.00	12,600.00	-4,625.00	56,083.00	43,524.97	3,782.76	-4,625.00	42,682.73	800.00	13,400.27
7541	Herder Rapier Flail	29/06/2007	5	2,000.00	26,000.00			26,000.00	24,000.00	0.00		24,000.00		2,000.00
7544	Bomford Condor	20/05/2005	4	0.00	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	0.00	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	0.00	11,500.00			11,500.00	11,500.00	0.00		11,500.00		0.00
7547	Herder Grenadier	18/05/2006	5	0.00	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	10,000.00	42,850.00			42,850.00	10,039.48	5,476.08		15,515.56		27,334.44
7549	Herder KMZ150 Flail	04/09/2013	5	1,000.00	12,500.00			12,500.00	3,641.73	2,300.04		5,941.77		6,558.23
7550	Herder KMZ150 Flail	15/05/2014	5	1,500.00	13,500.00			13,500.00	2,200.00	2,400.00		4,600.00		8,900.00
7551	Herder Rapier BK HAB Flail	15/05/2014	5	6,000.00	41,000.00			41,000.00	6,416.63	6,999.96		13,416.59		27,583.41
	Cutting Machinery			20,500.00	206,210.90	0.00	0.00	206,210.90	116,658.74	17,176.08	0.00	133,834.82	0.00	72,376.08
7636	6" Mobile Pump	07/01/1999	10	0.00	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	0.00	6,493.00			6,493.00	6,493.00	0.00		6,493.00		0.00
7902	Diesel Pump 8"	20/01/2016	20	0.00	0.00	33,838.97		33,838.97	0.00	297.99		297.99		33,540.98
7903	Diesel Pump 6"	20/01/2016	20	0.00	0.00	29,035.80		29,035.80	0.00	237.96		237.96		28,797.84
7908	Herder 3.1m Basket (7120)	07/07/2004	5	0.00	1,875.00			1,875.00	1,875.00	0.00		1,875.00		0.00
7911	Herder 3.1m Basket (7547)	02/06/2006	5	0.00	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	0.00	5,255.00			5,255.00	5,255.00	0.00		5,255.00		0.00

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	ERV	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
7913	Herder MXZT430 Mowing Basket (Spare)	02/06/2008	5	0.00	5,350.00		-5,350.00	0.00	5,350.00	0.00	-5,350.00	0.00	1,500.00	0.00
7914	Herder MXZT550B Mowing Basket (7118)	10/08/2009	5	0.00	9,620.00			9,620.00	9,620.00	0.00		9,620.00		0.00
7915	Herder MXZT550B Mowing Bucket (Spare)	12/04/2011	5	0.00	9,640.00			9,640.00	7,712.16	1,927.84		9,640.00		0.00
7916	Herder MXZT860 Mowing Bucket (7119)	12/04/2011	5	0.00	24,130.00			24,130.00	19,304.16	4,825.84		24,130.00		0.00
7917	Herder MRLT430SS Mowing Bucket(7547)	04/04/2012	5	0.00	6,150.00			6,150.00	3,690.00	1,230.00		4,920.00		1,230.00
7918	Herder MRLT430B Mowing Bucket (7120)	25/05/2012	5	0.00	6,150.00			6,150.00	3,587.50	1,230.00		4,817.50		1,332.50
7919	Herder MRLT430B Mowing Bucket (7115)	25/05/2012	5	0.00	6,150.00			6,150.00	3,587.50	1,230.00		4,817.50		1,332.50
7920	Herder MRZT550B Mowing Bucket (7121)	11/06/2013	5	2,000.00	8,190.00			8,190.00	2,269.74	1,238.04		3,507.78		4,682.22
7921	Herder MRZT860B Mowing Bucket (7122)	30/04/2015	5	3,000.00	0.00	23,025.00		23,025.00	0.00	4,005.00		4,005.00		19,020.00
7922	Herder MRZT860B Mowing Bucket (7123)	30/04/2015	5	3,000.00	0.00	23,025.00		23,025.00	0.00	4,005.00		4,005.00		19,020.00
Baskets				8,000.00	90,878.00	108,924.77	-5,350.00	194,452.77	70,619.06	20,227.67	-5,350.00	85,496.73	1,500.00	108,956.04
8028	Dowdswell Rotary Brush	25/05/1995	5	0.00	1,620.00			1,620.00	1,620.00	0.00		1,620.00		0.00
8030	3" Diesel Pump	17/06/1996	5	0.00	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	0.00	437.00			437.00	437.00	0.00		437.00		0.00
8032	Workshop Equipment	30/11/2001	5	0.00	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	0.00	1,320.00			1,320.00	1,320.00	0.00		1,320.00		0.00
8034	Plasma Cuttuer	06/12/2002	5	0.00	1,425.00			1,425.00	1,425.00	0.00		1,425.00		0.00
Light Plant and Equipment				0.00	19,796.98	0.00	0.00	19,796.98	19,796.98	0.00	0.00	19,796.98	0.00	0.00
7001	Switchgear	post 1996	20	0.00	145,575.95			145,575.95	112,266.68	7,278.84		119,545.52		26,030.43
7002	Telemetry at Lawyers	07/07/2003	1	0.00	3,662.46			3,662.46	3,662.46	0.00		3,662.46		0.00
Fixed Plant				0.00	149,238.41	0.00	0.00	149,238.41	115,929.14	7,278.84	0.00	123,207.98	0.00	26,030.43
Fixed Assets: Plant and Equipment				£415,950.00	£1,435,373.48	£383,992.53	-£119,425.00	£1,699,941.01	£814,562.11	£150,432.14	-£85,925.00	£879,069.25	-£3,200.00	£820,871.76

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	ERV	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	1,450.16	290.04		1,740.20		1,159.80
PS02	Dawsmere	31/03/2010	10		2,700.00			2,700.00	1,350.00	270.00		1,620.00		1,080.00
PS03	Lords	31/03/2010	10		2,800.00			2,800.00	1,399.84	279.96		1,679.80		1,120.20
PS04	Fleet Fen	31/03/2010	10		12,600.00			12,600.00	6,300.00	1,260.00		7,560.00		5,040.00
PS05	Clay Lake	31/03/2010	10		3,700.00			3,700.00	1,849.84	369.96		2,219.80		1,480.20
PS06	Wisemans	31/03/2010	10		49,000.00			49,000.00	24,499.84	4,899.96		29,399.80		19,600.20
PS07	Peartree Hill	31/03/2010	10		6,100.00			6,100.00	3,049.84	609.96		3,659.80		2,440.20
PS08	Donningtons	31/03/2010	10		6,500.00			6,500.00	3,250.16	650.04		3,900.20		2,599.80
PS09	Little Holland	31/03/2010	10		20,900.00			20,900.00	10,450.16	2,090.04		12,540.20		8,359.80
PS10	Sutton St James	31/03/2010	10		4,200.00			4,200.00	2,100.00	420.00		2,520.00		1,680.00
PS11	Manor Farm	31/03/2010	10		3,750.00			3,750.00	1,875.00	375.00		2,250.00		1,500.00
PS12	Westmere	31/03/2010	10		4,150.00			4,150.00	2,074.84	414.96		2,489.80		1,660.20
PS13	Holbeach Bank	31/03/2010	10		2,050.00			2,050.00	1,024.84	204.96		1,229.80		820.20
PS14	Gotts	31/03/2010	10		3,700.00			3,700.00	1,849.84	369.96		2,219.80		1,480.20
PS15	Roses	31/03/2010	10		3,450.00			3,450.00	1,725.00	345.00		2,070.00		1,380.00
PS16	Lawyers	31/03/2010	10		28,250.00			28,250.00	14,125.16	2,825.04		16,950.20		11,299.80
Fixed Assets: Pumping Stations					£156,750.00	£0.00	£0.00	£156,750.00	£78,374.52	£15,674.88	£0.00	£94,049.40	£0.00	£62,700.60
6500	RT Equipment	31/03/1996	3		11,654.50			11,654.50	11,654.50	0.00		11,654.50		0.00
6003	Panasonic Telephone System	25/04/2002	3		2,675.00			2,675.00	2,675.00	0.00		2,675.00		0.00
6004	Ricoh A1018D Digital Copier	13/12/2002	3		4,400.00			4,400.00	4,400.00	0.00		4,400.00		0.00
6007	Network Server and Software	13/12/2002	3		7,934.00			7,934.00	7,934.00	0.00		7,934.00		0.00
6008	Laserjet Mono Printer	13/12/2002	3		867.00			867.00	867.00	0.00		867.00		0.00
6009	Mailserver and Software	13/12/2002	3		1,114.00			1,114.00	1,114.00	0.00		1,114.00		0.00
6010	Sage Line 100	13/12/2002	3		9,969.00			9,969.00	9,969.00	0.00		9,969.00		0.00
6011	Computer - Drawing Office	13/12/2002	3		1,099.00			1,099.00	1,099.00	0.00		1,099.00		0.00
6012	Computer Upgrade	13/12/2002	3		784.00			784.00	784.00	0.00		784.00		0.00
6014	Office XP Professional	27/03/2003	3		1,740.00			1,740.00	1,740.00	0.00		1,740.00		0.00
6015	HP Deskjet Map Printer	23/03/2003	3		8,058.00			8,058.00	8,058.00	0.00		8,058.00		0.00
6016	Laser Printer 5550dtn	27/09/2005	3		3,580.00			3,580.00	3,580.00	0.00		3,580.00		0.00
6018	Map Objects	13/12/2005	3		4,950.00			4,950.00	4,950.00	0.00		4,950.00		0.00
6019	Laptop HP NX6125 AMD Turion	02/06/2006	3		1,169.94			1,169.94	1,169.94	0.00		1,169.94		0.00
6020	Colour Scanner	02/06/2006	3		6,709.95			6,709.95	6,709.95	0.00		6,709.95		0.00
6021	Aspirin T5 Workstation (JAM)	29/06/2006	3		825.00			825.00	825.00	0.00		825.00		0.00
6022	Dell M90 Laptop	20/12/2006	3		2,296.00			2,296.00	2,296.00	0.00		2,296.00		0.00
6023	Lenovo Laptop (KV)	19/05/2008	3		931.00			931.00	931.00	0.00		931.00		0.00
6024	Lenovo Laptop (DM)	24/06/2008	3		916.00			916.00	916.00	0.00		916.00		0.00
6025	Laptop (AP)	29/08/2009	3		976.00			976.00	976.00	0.00		976.00		0.00
6026	HP Colour Laserjet Printer	08/12/2008	3		122.98			122.98	122.98	0.00		122.98		0.00
Fixed Assets: Office and RT Equipment					£0.00	£72,771.37	£0.00	£72,771.37	£72,771.37	£0.00	£0.00	£72,771.37	£0.00	£0.00
A021	Office Site: LL216353	01/04/2007	N/A		242,500.00			242,500.00	42,500.00	0.00		42,500.00		200,000.00
A022	Offices and Workshop: LL58863	01/04/2007	20		499,713.12			499,713.12	285,000.00	0.00		285,000.00		214,713.12
A025	Office and Workshop Refurbishment	31/03/2016	10		0.00	112,293.69		112,293.69	0.00	0.00		0.00		112,293.69
Fixed Assets: Land and Buildings					£0.00	£742,213.12	£112,293.69	£854,506.81	£327,500.00	£0.00	£0.00	£327,500.00	£0.00	£527,006.81
Fixed Assets					£2,407,107.97	£496,286.22	-£119,425.00	£2,783,969.19	£1,293,208.00	£166,107.02	-£85,925.00	£1,373,390.02	-£3,200.00	£1,410,579.17

P J CAMAMILE
CHIEF EXECUTIVE

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

BOX NO ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016		ACTUAL 2014/15 RESTATED £	ACTUAL 2015/16 £	ACTUAL VARIANCE £	ACTUAL VARIANCE %	EXPLANATION OF KEY VARIANCES ≥15%
1	Balances brought forward					
	General Reserve	1,523,883	1,565,056			
	Development Reserve	313,164	379,001			
	Partnership Working Reserve	0	0			
	ICT Renewals Reserve	0	0			
	Capital Works Reserve	182,970	233,032			
	Plant Renewals Reserve	1,527,688	1,545,688			
	Revaluation Reserve	508,763	493,089			
	Pension Reserve	-4,476,000	-4,893,000			
	As per Statement of Accounts	-419,532	-677,134			
	(-) Fixed Assets and Long Term Liabilities					
	Pension Liability	-4,476,000	-4,893,000			
	Net Book Value of Tangible Fixed Assets	1,102,494	1,113,900			
		-3,373,506	-3,779,100			
	(=) Adjusted Balances brought forward (Net Current Assets)	2,953,974	3,101,966			
2	(+) Rates and Special Levies					
	Drainage Rates	914,983	931,805			
	Special Levies issued by the Board	1,179,176	1,203,435			
	As per Statement of Accounts	2,094,159	2,135,240	41,081	2%	N/A
3	(+) All Other Income					
	Grants Applied	410,932	0			
	Rental Income	2,303	2,365			
	Income from Rechargeable Works	58,056	145,814			
	Investment Interest	16,458	14,510			
	Development Contributions	65,837	53,243			
	Net Surplus on Operating Accounts	0	0			
	Other Income	9,345	16,455			
	Profit/(Loss) on disposal of Fixed Assets	19,330	-3,200			
	As per Statement of Accounts	582,261	229,187			
	(+) Income from Sale of Fixed Assets (above profit/(loss))					
	Capital Cost of disposals	88,321	119,425			
	Accumulated depreciation written out	-88,321	-85,925			
		0	33,500			
	(=) Adjusted Other Income	582,261	262,687	-319,574	-55%	Other Income was significantly lower this year, largely due to receiving much less capital grant in aid (£410,932), despite receiving more Income form rechargeable works (£87,758).
4	(-) Staff Costs					

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

BOX NO ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016		ACTUAL 2014/15 RESTATED £	ACTUAL 2015/16 £	ACTUAL VARIANCE £	ACTUAL VARIANCE %	EXPLANATION OF KEY VARIANCES ≥15%
	Labour Operations Account (14 FTEs)	541,064	574,590			
	Technical Support Staff Costs (2 FTEs)	132,340	135,748			
	Shared Administration Staff Costs (9 shared employees; 1.8 FTEs)	80,675	85,349			
		754,079	795,687	41,608	6%	Staff Costs were higher this year, largely due to more overtime being worked than in the previous year (£33,526). Please see the Labour Operations Account for a more detailed analysis of variances. Shared admin staff costs are higher, due to a long standing vacancy being filled (£4,674).
5	(-) Loan Interest/Capital Repayments					
	Loan Interest	0	0			
	Capital Repayments	0	0			
	As per Statement of Accounts	0	0	0	0%	N/A
6	(-) All Other Expenditure					
	Capital Works	740,235	364,798			
	Environment Agency Precept	145,835	145,835			
	Maintenance Works	1,414,259	1,295,209			
	Administration Charges	164,370	170,835			
	Cost of Rechargeable Works	5,325	98,577			
	Net Deficit on Operating Accounts	31,323	129,712			
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,675			
	As per Statement of Accounts	2,517,022	2,220,641			
	(-) Depreciation Charged					
	Mobile Plant and Equipment	120,847	150,432			
	Buildings	0	0			
	Pumping Stations	15,675	15,675			
		136,522	166,107			
	(-) Staff Costs now reported in Box 4	754,079	795,687			
	(+) Capitalised Additions					
	Office and Workshop Refurbishment	0	112,294			
	Mobile Plant and Equipment	147,928	383,993			
		147,928	496,286			
	(=) Adjusted Other Expenditure	1,774,349	1,755,133	-19,216	-1%	N/A
7	(=) Balances carried forward					
	General Reserve	1,565,056	1,532,073			
	Development Reserve	379,001	432,244			
	Capital Works Reserve	233,032	372,234			
	Plant Reserve	1,545,688	1,545,688			
	Revaluation Reserve	493,089	477,414			
	Pension Reserve	-4,893,000	-4,767,000			

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

BOX NO ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016	ACTUAL 2014/15 RESTATED £	ACTUAL 2015/16 £	ACTUAL VARIANCE £	ACTUAL VARIANCE %	EXPLANATION OF KEY VARIANCES ≥15%
As per Statement of Accounts	-677,134	-407,347			
(-) Fixed Assets and Long Term Liabilities					
Pension Liability	-4,893,000	-4,767,000			
Net Book Value of Tangible Fixed Assets	1,113,900	1,410,579			
	-3,779,100	-3,356,421			
(=) Adjusted Balances carried forward (Net Current Assets)	3,101,966	2,949,073			
8 Total Cash and Short Term Investments					
Bank Current Account	43,768	91,030			
Short term Investments	3,100,000	2,900,000			
As per Statement of Accounts	3,143,768	2,991,030			
9 Total Fixed Assets and Long Term Assets (Valued at Purchase Cost)					
Land and Buildings	742,213	854,507			
Office and RT Equipment	72,771	72,771			
Plant and Equipment	1,435,373	1,699,941			
Pumping Stations	156,750	156,750			
As per Fixed Asset Register	2,407,107	2,783,968	376,861	16%	For an explanation of all movements, please refer to the detailed Fixed Assets Register.
10 Total Borrowings					
Loans Due (≤ 1 Year)	0	0			
Loans Due (> 1 Year)	0	0			
As per Statement of Accounts	0	0			

From: 01 April 2015
To: 31 March 2016

Period To: 12
Year Ended: 31 March 2016

BOX NO	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2016	ACTUAL 2014/15 RESTATED £	ACTUAL 2015/16 £	ACTUAL VARIANCE £	ACTUAL VARIANCE %	EXPLANATION OF KEY VARIANCES ≥15%
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2014/15 RESTATED £	ACTUAL 2015/16 £
7	Balances carried forward (adjusted)	3,101,966	2,949,073
	(-) Deduct: Debtors and Prepayments		
	Stock	5,024	3,759
	Debtors Control Account	9,214	69,411
	Work in Progress	26,571	0
	Ratepayers Due	7,469	23,293
	Prepayments	8,716	7,312
	Prepayments WMA	6,535	2,584
	Accrued Interest	3,773	0
	VAT Due from HMRC	18,859	11,173
	Grants Due	0	0
		86,161	117,532
	(+) Add: Creditors and Payments Received in Advance (<= 1 Year)		
	Creditors Control Account	69	493
	Grants Unapplied	148,470	148,470
	Holiday Entitlement Control	2,769	2,796
	Payroll Liabilities	0	0
	Accruals	-23,345	-1,500
	Rates/Special Levies Paid in Advance	0	9,230
		127,963	159,489
	(=) Box 8	3,143,768	2,991,030
8	(=) Total Cash and Short Term Investments		
	Bank Current Account	43,768	91,030
	Short term Investments	3,100,000	2,900,000
		3,143,768	2,991,030

P J CAMAMILE
CHIEF EXECUTIVE

1 MAY 2016



Annual Report for the year ended

31 March 2016

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 2016 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
- 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
- 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 2016-17

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 2016-17 (forecast)	
Name of local authority	2016-17 forecast £
1. BOSTON BOROUGH COUNCIL	847
2. SOUTH HOLLAND DISTRICT COUNCIL	1,202,682
3.	
4.	
5.	
6.	
7.	
8.	
Total	1,203,529

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2016

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 2016 £
INCOME		
Drainage Rates		931,805
Special Levies		1,203,435
Contributions from the Environment Agency		0
Contributions applied from developers/other beneficiaries		53,243
Government Grants		0
Rechargeable Works		145,814
Interest and Investment Income		14,510
Rents and Acknowledgements		2,365
Other Income	1	16,455
Total income		2,367,627
EXPENDITURE		
New Works and Improvement Works	2	364,798
Contributions to the Environment Agency	3	145,835
Drains Maintenance	4	990,449
Pumping Stations, Sluices and Water level control structures	5	304,058
Administration	6	170,835
Rechargeable Works	7	98,577
Finance Charges	8	0
SSSIs	9	0
IDB Biodiversity Action Plan actions or other biodiversity activities	10	702
Other Expenditure	11	129,712
Total expenditure		2,204,966
EXCEPTIONAL ITEMS		
Profits/(losses) arising from the disposal of fixed assets		(3,200)
Net Operating Surplus/(Deficit) for the year		159,461

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 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 2016? (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

25 August 2016

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

phil@wlma.org.uk



BOARD MEMBERSHIP AS AT 31 MARCH 2016

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Geest J L van	4	3	75	john@jlfarms.co.uk
Grundy N J	4	4	100	ngrundy@onetel.com
Hay A G	4	2	50	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	2	50	sam@taylors-bulbs.com
Thompson R C	4	2	50	office@gtfarms.co.uk
Ward J W	4	3	75	office@wardfarming.co.uk
Worth D R *	4	3	75	duncan.worth@ahworth.co.uk
APPOINTED MEMBERS				
South Holland DC				
Biggadike F	4	4	100	fbiggadike@sholland.gov.uk
Booth S M	4	1	25	simonmbooth@aol.com
Carter T (Mrs) (wef Aug 15)	3	3	100	tcarter@sholland.gov.uk
Coupland P	4	4	100	pcoupland@sholland.gov.uk
Foyster P (wef Aug 15)	3	3	100	pfoyster@sholland.gov.uk
Howard M	4	2	25	howardowlman@aol.com
Seymour M D	4	3	75	mseymour@sholland.gov.uk
Sneath E (Mrs)	4	2	50	Elizabeth.sneath@sholland.gov.uk
Tyrrell J (wef Aug 15)	3	3	100	jtyrrell@sholland.gov.uk
Walls P M	4	2	50	n/a
South Holland DC/ Boston BC				
Casson A	4	2	50	acasson@sholland.gov.uk

* Chairman

** Vice-Chairman

Average attendance = 73%



Gifts and Hospitality Register for 2015/16

[illegible]

V. 1.1
10/1/16

Local Councils, Internal Drainage Boards and other Smaller Authorities in England

Annual return for the year ended 31 March 2016

Every smaller authority in England with an annual turnover of £6.5 million or less must complete an annual return at the end of each financial year in accordance with proper practices summarising its activities. In this annual return the term 'smaller authority'* includes a Parish Meeting, a Parish Council, a Town Council and an Internal Drainage Board.

The annual return on pages 2 to 4 is made up of three sections:

- Sections 1 and 2 are completed by the smaller authority. Smaller authorities must approve Section 1 before Section 2.
- Section 3 is completed by the external auditor.

In addition, the **internal audit report** is completed by the smaller authority's internal audit provider.

Each smaller authority must approve Sections 1 and 2 of this annual return no later than 30 June 2016.

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 highlighted sections. Do not leave any highlighted box blank. Incomplete or incorrect returns require additional external auditor work and may incur additional costs.

Send the annual return, together with the bank reconciliation as at 31 March 2016, an explanation of any significant year on year variances in the accounting statements, **your notification of the commencement date of the period for the exercise of public rights** and any additional information requested, to your external auditor by the due date.

Your external auditor will ask for any additional documents needed for their work. Unless requested, do not send any original financial records to the external auditor.

Once the external auditor has completed their work, certified annual returns will be returned to the smaller authority 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 2016.

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' Guides that can be downloaded from www.nalc.gov.uk or from www.slcc.co.uk or from www.ada.org.uk

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to Local Audit and Accountability Act 2014

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

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 2016, that:

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

This annual governance statement is approved by this smaller authority and recorded as minute reference:

30/16/02
dated 10/05/2016

Signed by:

Chair

dated

Signed by:

Clerk

dated

10/05/2016

10/05/2016

P. Cammillo

10/05/2016

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2015/16 for

Enter name of

smaller authority here:

SOUTH HOLLAND INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2015 RECEIVED	31 March 2016 £	
1. Balances brought forward	2953974	310966	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	2094159	2135240	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	582261	262687	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	754079	795687	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	1774349	1755133	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	3101966	2949073	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8. Total value of cash and short term investments	3143768	2991030	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2407107	2783968	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority 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).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

P. Connolly

Date

10/05/2016

I confirm that these accounting statements were approved by this smaller authority on this date:

10/05/2016

and recorded as minute reference:

32/16/02

Signed by Chair of the meeting approving these accounting statements.

M. H.

Date

10/05/2016

Section 3 – External auditor certificate and report 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of
smaller authority here:

SOUTH HOLLAND INTERNAL DRAINAGE BOARD

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (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 draw to the attention of the smaller authority:

(continue on a separate sheet if required)

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

7 September 2016

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2015/16 to

Enter name of
smaller authority here:

SOUTH HOLLAND INTERNAL DRAINAGE BOARD

This smaller authority'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 2016.

Internal audit has been carried out in accordance with this smaller authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic 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 or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		

K. (For local councils only)

Trust funds (including charitable) -- The council met its responsibilities as a trustee.

Yes

No

Not applicable

For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

REFER TO ATTACHED INTERNAL AUDIT REPORT.

Name of person who carried out the internal audit

KATE LITTLEWOOD, CM11A

Signature of person who carried out the internal audit

Kate Littlewood.

Date

29/04/2016.

*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 2015/16 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 work by the auditor. NALC, SLCC and ADA have helplines if you want to talk through any problem you encounter.
2. Make sure that your annual return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Avoid making amendments to the completed return. Any amendments must be approved by the smaller authority, properly initialled and explanation provided. Annual returns containing unapproved or unexplained amendments will be returned and may incur additional costs. **Smaller authorities must approve the annual governance statement before approving the accounts.**
3. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the 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 tell the external auditor about any change of 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 smaller authority 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 2 on page 3**). 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 3**. 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 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. **From 2016 onwards, you must inform the auditor of the date set for the commencement of the period for the exercise of public rights.**
8. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2015) equals the balance brought forward in the current year (Box 1 of 2016).
9. Do not complete Section 3 which is reserved for the external auditor.

Completion checklist – 'No' answers mean you may not have met requirements		Done?
All sections	All highlighted boxes have been completed?	
	All additional information requested, including the dates set for the period for the exercise of public rights, has been provided for the external auditor?	
Section 1	For any statement to which the response is 'no', an explanation is provided?	
Section 2	Smaller authority approval of the accounting statements is confirmed by the signature of the Chair of the approval meeting?	
	An explanation of significant variations from last year to this year is provided?	
	Bank reconciliation as at 31 March 2016 agreed to Box 8?	
	An explanation of any difference between Box 7 and Box 8 is provided?	
Sections 1 and 2	Trust funds – all disclosures made if a Council is a sole managing trustee? NB: Do not send trust accounting statements unless requested.	
Internal Audit report	All highlighted boxes completed by internal audit and explanations provided?	

*Note: Practitioners' Guides are available from your local NALC, SLCC or ADA representatives or from www.nalc.gov.uk or www.slcc.co.uk or www.ada.org.uk.



Water Management Alliance

INTERNAL AUDIT REPORT

2015/16

April 2016

Contents:

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

1. Executive Summary

The audit of the Water Management Alliance and the constituent Internal Drainage Boards was carried out by Kate Littlewood and Karen Butler for the year 2015-16. 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.

New guidance was issued on 30th March 2016 by the Joint Practitioners' Advisory Group (JPAG), '*Governance and Accountability for Smaller Authorities in England – A Practitioners Guide to Proper Practices to be applied in the preparation of statutory annual accounts and governance statements, March 2016*'. Although the new guide does not become mandatory until the 2016/17 financial reports are prepared, the Water Management Alliance has decided on early adoption on a voluntary basis. With this in mind the auditor has considered the effect the new guidance would have on the required internal audit and has concluded that essentially the work remains the same. Therefore the audit has been undertaken in line with previous years, based on the 2007 guidance. Audit work has included review of 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. All recommendations made have been implemented. It was not possible to test the results of promoting the use of direct debit to collect rates as the invoices raised in April 2016 are the first to display the message. A note has been made to test collection rates during the 2017 audit.

2. Overall Conclusion

In conclusion, the procedures used at the Water Management Alliance are simple but effective, and appear to be carried out diligently by all staff concerned. Controls are working as expected. However, there are some aspects that can be improved and details

of recommendations can be found in Section 4 together with the actions agreed with the Chief Executive.

The overall level of assurance attributed to the system is:

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

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

We would like to express our thanks for their assistance and co-operation to:

Mary Creasy, Personal Assistant (CEO)

Michelle Futter, Finance Officer

Trish Walker, Finance Assistant

Graham Tinkler, Rating Officer/Site Warden

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>1. Bank Reconciliation</p> <p>Observation</p> <p>Bank reconciliations are carried out weekly, as per Financial Regulations. Evidence is presented to the Chief Executive each month in the form of a cashflow statement. All bank accounts remained in credit throughout the year.</p> <p>The East Suffolk bank statements were referred back to the Finance Assistant as the opening and closing balances for 1 month could not be confirmed. For the month of December there appeared to be one day missing (15 December) meaning the opening and closing balances did not agree. A correct bank statement was obtained and evidenced during the audit.</p> <p>The Finance Officer and Assistant split the bank reconciliations between them and there is evidence that the 2 do not keep the same paperwork to evidence their reconciliations.</p> <p>Consequence</p> <p>Monthly reconciliations are carried out correctly but this is not always evidenced.</p> <p>The method of carrying out the bank reconciliation is thorough but the supporting reports from Sage are not always printed.</p> <p>Recommendation</p> <p>Agree a single method of reconciliation and the supporting documentation that should be kept as evidence.</p>	Medium	<p>Agreed.</p> <p>The method of reconciliation and the evidence kept will be coordinated.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2. Timesheet Authorisation</p> <p>Observation</p> <p>Files containing the timesheets were requested and checked for evidence of timesheets and authorisation.</p> <p>Results were summarised in a spreadsheet. All timesheets had been signed by the Operations Managers for each Board and by the Finance Officer for WMA.</p> <p>The Broads Operations Manager is authorising his own timesheets due to the remoteness of the working area. The Operations Manager is now managing 3 sites, Broads, Norfolk Rivers and East Suffolk. For this reason at the end of each month an invoice is raised to recharge supervisory time for the other IDB's. While the Broads Operations Manager is salaried, the timesheets are used to evidence the recharges to other boards. It was also noticed during the Creditors audit that these are also authorised by the Broads Operations Manager.</p> <p>Consequence</p> <p>There is no segregation of duties. This is not best practice, however there is a some mitigating control as all payroll is countersigned by the Chief Executive when is has been entered into Sage and the report produced.</p> <p>Recommendation</p> <p>To be discussed to establish if separate authorisation is possible under the new working arrangements.</p>	Low	<p>Agreed.</p> <p>The method of authorising these timesheets will be reviewed.</p> <p>Chief Executive/Catchment Engineer.</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>3. Employment Status Indicator (ESI)</p> <p>Observation</p> <p>A sample of payments for each Board was selected from the bank statements and traced back to source documents. Purchase orders and invoice payments were for authorisation in accordance with Financial Regulations. Creditor's reports and files containing invoices from all the sites were requested and a sample was checked.</p> <p>Purchase orders and invoice payments are being authorised by the same person. This does not appear to be breach of Financial Regulations. A mitigating control is the review of the Proposed Payments list by the Chief Executive prior to the payment run.</p> <p>Invoices were seen for a retired employee, who was engaged to complete some extra work after his retirement. The Finance Officer was of the opinion that this was a short term agreement and would no longer happen. Engagements of this type should be processed through the HMRC Employment Status Indicator Tool. HMRC would require this indicator to prove that the person was self-employed and therefore should not be treated as an employee for Tax and National Insurance. However on processing this engagement through the HMRC ESI Tool, it reported that this individual's status was self-employed in respect of this engagement.</p> <p>Consequence</p> <p>It is very important that WMA is able to show an accurate audit trail in the event of a HMRC enquiry or audit concerning decisions made as to whether an individual was self-employed or not.</p> <p>Recommendation</p> <p>For each engagement the person engaging the work, who must have knowledge of how the individual shall be employed, should obtain a HMRC Employment Status Indicator report using the online ESI tool. At the end of the test the tool determines whether the individual is classed as self-employed or employed and provides a reference number to use as evidence.</p>	High	<p>Agreed.</p> <p>Information is to be passed to the WMA and officers procuring contractors will be required to go through the on-line checking process.</p> <p>Chief Executive.</p>



WATER MANAGEMENT ALLIANCE

INTERNAL AUDIT TERMS OF REFERENCE 2015-16

1. INTRODUCTION

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2015-16.

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

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 2016 the auditor will consider the following:

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

D. Budgetary Controls

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

E. Income Controls

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

F. Petty Cash Procedures

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

G. Payroll Controls

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

H. Asset Management

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

I. Bank Reconciliation

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

J. Year-end Procedures

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

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

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

3. TASKS

3.1.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2014-15 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 2015-16.

4. WORK PLAN

4.1 The audit will be undertaken by
Mrs Karen Butler,
Auditor, 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 audit report for the year 2014-15.	0.5
Testing – to establish that processes are being applied as intended.	3.5
Conclusions and discussion	0.5
Completing the Return and reporting if required.	0.5

5.0 AGREEMENT

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