



**South Holland**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2017**

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

---

## 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 2017. 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 2016/17.
- (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 2017 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 1<sup>st</sup> 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 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<b><u>Income</u></b>						
	Occupiers Drainage Rates	931,733	931,733	0	931,733	931,733	0
1	Special Levies issued by the Board	1,203,529	1,203,529	0	1,203,529	1,203,529	0
	Grants Applied	0	51,607	51,607	0	51,607	51,607
	Rental Income	3,000	817	-2,183	3,000	817	-2,183
	Income from Rechargeable Works	0	12,261	12,261	0	12,261	12,261
	Investment Interest	15,000	18,195	3,195	15,000	18,195	3,195
	Development Contributions	0	114,041	114,041	0	114,041	114,041
2	Other Income	23,985	194,508	170,523	23,985	194,508	170,523
	<b>Total Income</b>	<b>£2,177,247</b>	<b>£2,526,691</b>	<b>£349,444</b>	<b>£2,177,247</b>	<b>£2,526,691</b>	<b>£349,444</b>
	<b><u>Less Expenditure</u></b>						
4	Capital Works	660,000	320,556	339,444	660,000	320,556	339,444
	Environment Agency Precept	148,752	145,835	2,917	148,752	145,835	2,917
5	Maintenance Works	1,658,580	1,397,359	261,221	1,658,580	1,397,359	261,221
6	Administration Charges	220,934	289,037	-68,103	220,934	289,037	-68,103
	Cost of Rechargeable Works	0	8,944	-8,944	0	8,944	-8,944
3	Net Deficit/(Surplus) on Operating Accounts	0	32,955	-32,955	0	32,955	-32,955
	<b>Total Expenditure</b>	<b>£2,688,266</b>	<b>£2,194,687</b>	<b>£493,580</b>	<b>£2,688,266</b>	<b>£2,194,687</b>	<b>£493,580</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£0	£0	£0	£0	£0
7	<b>Net Surplus/(Deficit)</b>	<b>-£511,019</b>	<b>£332,003</b>	<b>£843,022</b>	<b>-£511,019</b>	<b>£332,003</b>	<b>£843,022</b>

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

Notes	Balance Sheet as at 31-3-2017	Opening Balance £	Movement This Year £	Closing Balance £
<b>8</b>	<b>Fixed Assets</b>			
	Land and Buildings	527,007	5,241	532,248
	Plant and Equipment	820,872	-113,007	707,865
	Office and RT Equipment	0	0	0
	Pumping Stations	62,700	-15,674	47,026
	Shared Consortium Assets	0	0	0
		<b>1,410,579</b>	<b>-123,440</b>	<b>1,287,139</b>
	<b>Current Assets</b>			
9	Bank Account	91,030	251,965	342,995
	Stock	3,759	2,231	5,990
10	Trade Debtors	69,411	-57,279	12,132
	Work in Progress	0	0	0
11	Term Deposits	2,900,000	300,000	3,200,000
12	Drainage Rates and Special Levies Due	23,293	-18,659	4,634
	Prepayments	7,312	-1,404	5,908
	Prepayments to WMA	2,584	-31,384	-28,800
	Accrued Interest	0	0	0
	VAT Due	11,173	22,386	33,559
13	Grants Due	0	485	485
		<b>3,108,562</b>	<b>468,341</b>	<b>3,576,903</b>
	<b>Less Current Liabilities</b>			
	Trade Creditors	493	-200	293
14	Grants Unapplied	148,470	35,878	184,348
15	Holiday Entitlement	2,796	28	2,824
	Accruals	-1,500	1,500	0
	Payroll Controls	0	0	0
	Drainage Rates Paid in Advance	9,230	-8,634	596
		<b>159,489</b>	<b>28,572</b>	<b>188,061</b>
	<b>Net Current Assets</b>	<b>2,949,073</b>	<b>439,769</b>	<b>3,388,842</b>
	<b>Less Long Term Liabilities</b>			
21	Pension Liability	4,767,000	692,000	5,459,000
	<b>Net Assets</b>	<b>-£407,348</b>	<b>-£375,671</b>	<b>-£783,019</b>
	<b>Reserves</b>			
	<b>Earmarked</b>			
16	General Reserve	1,532,073	-142,251	1,389,822
17	Development Reserve	432,244	114,041	546,285
18	Plant Reserve	1,545,688	0	1,545,688
19	Capital Works Reserve	372,234	360,213	732,447
		<b>3,882,239</b>	<b>332,003</b>	<b>4,214,242</b>
	<b>Non-Distributable</b>			
20	Revaluation Reserve	477,413	-15,674	461,739
21	Pension Reserve	-4,767,000	-692,000	-5,459,000
		<b>-4,289,587</b>	<b>-707,674</b>	<b>-4,997,261</b>
	<b>Total Reserves</b>	<b>-£407,348</b>	<b>-£375,671</b>	<b>-£783,019</b>

P J CAMAMILE  
CHIEF EXECUTIVE

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

### Note Notes to the Accounts

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
South Holland District Council	1,202,682	1,202,682
Boston Borough Council	847	847
	<b>1,203,529</b>	<b>1,203,529</b>

2. Other Income is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Shared Income from WMA	21,485	161,271
Insurance Claims	0	277
Sundry Income (sale of pipes)	2,000	28,820
Summons Costs	500	4,140
	<b>23,985</b>	<b>194,508</b>

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0	23,790
Mobile Plant Operations Account	0	9,165
	<b>0</b>	<b>32,955</b>

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

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Charges	491,592	483,809
Plant Charges	295,762	291,079
Out-sourced work	214,488	211,092
Materials	135,609	133,462
Electricity	53,495	52,648
Telemetry	10,590	10,423
Depreciation	7,396	7,279
Insurance	4,816	4,740
Compensation	52,630	51,796
<b>Direct Works</b>	<b>1,266,377</b>	<b>1,246,327</b>
Technical Support Staff Costs	137,243	142,221
Other Technical Support Costs	4,300	3,193
Biodiversity Action Plan Costs	5,000	5,619
Asset Refurbishment Provision	245,660	0
<b>Maintenance Works</b>	<b>1,658,580</b>	<b>1,397,359</b>

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Administration Staff Costs	89,932	90,455
Other Administration Costs	102,552	141,159
Depreciation - Marsh Reeves Refurbishment	0	11,509
Drainage Rates AV (Increases)/Decreases	5,000	21,741
Pension Deficit Recovery Payments	16,000	16,000
Sundry Debtors written off	0	0
Settlement Discount taken	7,450	8,174
	<b>220,934</b>	<b>289,037</b>

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

### Note Notes to the Accounts

7. At the time of preparing the Estimates for 2016/17, the Board planned to finance the estimated net deficit as follows:

	<b>Budget</b>
Transfer from the Capital Works Reserve	0
Transfer from the Development Reserve	0
Transfer from the Plant Reserve	310,000
Transfer from the Partnership Working Reserve	0
Reducing/(inc.) the Balance of the General Reserve	201,019
	<b>511,019</b>

### 8. TANGIBLE FIXED ASSETS

	<b>Pumping Stations</b>	<b>Land and Buildings</b>	<b>Plant and Equipment</b>	<b>Office &amp; RT Equipment</b>	<b>Total</b>
<b>Cost</b>					
Opening Balance as at 1-4-2016	156,750	854,507	1,699,941	72,771	2,783,969
(+) Additions	0	16,750	33,721	0	50,471
(-) Disposals	0	0	0	0	0
Closing Balance as at 31-3-2017	<b>156,750</b>	<b>871,257</b>	<b>1,733,662</b>	<b>72,771</b>	<b>2,834,440</b>
<b>Depreciation</b>					
Opening Balance as at 1-4-2016	94,049	327,500	879,069	72,771	1,373,390
(+) Depreciation Charge for year	15,675	11,510	146,727	0	173,912
(-) Accumulated depreciation written out on disposal	0	0	0	0	0
Closing Balance as at 31-3-2017	<b>109,724</b>	<b>339,010</b>	<b>1,025,797</b>	<b>72,771</b>	<b>1,547,302</b>
Net Book Value at 1-4-2016	<b>62,701</b>	<b>527,007</b>	<b>820,872</b>	<b>0</b>	<b>1,410,579</b>
Net Book Value at 31-3-2017	<b>47,026</b>	<b>532,247</b>	<b>707,865</b>	<b>0</b>	<b>1,287,139</b>

Full details of all movements during this year are recorded in the Board's Fixed Asset Register. The Board also shares ownership of a proportion of the WMA's Shared Fixed Assets, which were last valued by Cruso & Wilkin, Chartered Surveyors, as at 31 March 2012. Such assets have a Net Book Value of zero.

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:

	<b>2015/16</b>	<b>2016/17</b>
Opening Balance as at 1-4-2016	43,768	91,030
Receipts	4,031,565	4,643,418
Payments	-3,984,303	-4,391,453
Closing Balance as at 31-3-2017	<b>91,030</b>	<b>342,995</b>
Balance on Statement as at 31-3-2017	148,004	382,018
Less: Unpresented Payments	-56,974	-39,023
Add: Unpresented Receipts	0	0
Closing Balance as at 31-3-2017	<b>91,030</b>	<b>342,995</b>

10. The Aged Debtor profile is currently as follows:

<b>Debt period</b>	<b>Amount</b>	<b>Number of Debtors</b>	
<=30 days	7,490	4	
>30 days and <=60 days	0	0	
>60 days and <=90 days	4,933	1	Paid 21/04/2017
>90 days	-290	1	
	<b>12,132</b>	<b>6</b>	
<b>&gt;90 days</b>	<b>Amount</b>	<b>Inv. Date</b>	<b>Originator</b>
KI0002	-290	31/07/2015	Planning Department

11. Term Deposits are currently as follows:

Investment	Maturity
------------	----------



**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

**Note Notes to the Accounts**

Financial Institution	Capital	Date	Date	Interest Rate
Natwest Treasury Reserve Deposit	500,000	26/10/2016	26/10/2017	0.51%
Skipton Building Society	300,000	30/11/2016	18/04/2017	0.27%
Principality Building Society	500,000	15/12/2016	28/04/2017	0.35%
Nottingham Building Society	200,000	04/01/2017	15/05/2017	0.41%
National Counties Building Society	200,000	16/01/2017	31/05/2017	0.40%
Skipton Building Society	200,000	30/01/2017	15/06/2017	0.28%
Progressive Building Society	200,000	15/02/2017	30/06/2017	0.30%
West Brom Building Society	300,000	28/02/2017	14/07/2017	0.37%
Newcastle Building Society	500,000	15/03/2017	31/07/2017	0.40%
Progressive Building Society	300,000	31/03/2017	15/08/2017	0.35%
	<b>3,200,000</b>			

12. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 76 Ratepayers that have not paid their Drainage Rates for 2016/17, as compared to 88 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2015/16	2016/17
Arrears b/fwd	7,469	23,293
Drainage Rates for the year	931,835	931,920
Special Levies for the year	1,203,436	1,203,529
New Assessments	2,159	7,809
Value Increases (Decreases)	-2,530	-7,764
Payments Received	-2,064,163	-2,116,009
Settlement Discount	-7,348	-8,600
Returned/(Represented) amounts	746	39,191
Summons Collection Costs	3,525	5,550
Irrecoverables and write offs	-1,313	-24,185
Sundry adjustments	1,433	1,696
Compensation	-51,956	-51,796
Arrears c/fwd	<b>23,293</b>	<b>4,634</b>

13. Grants Due on the following scheme (£99,000 received on 5/04/2017):

	2015/16	2016/17
SCH58 Sutton St James Pump Refurbishment	0	485
	<b>0</b>	<b>485</b>

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

	2015/16	2016/17
SCH14 Health & Safety Works	0	0
SCH22 Little Holland Pumping Station Refurbishment	486	0
SCH23 Wisemans Pumping Station	4,875	2,445
SCH25 South Holland Main Drain Sluice Refurbishment	1,804	949
SCH27 Generator Connections	7,934	5,324
SCH29 Catchment Modelling Fleet Fen	10,650	9,120
SCH30 Catchment Modelling Peartree Hill	429	0
SCH31 Catchment Modelling Donningtons	4,986	3,659
SCH32 Peartree Pump Replacement	12,216	9,246
SCH33 Fleet Fen Refurbishment	7,867	4,200
SCH34 Lords Sluice Preliminaries	54	0
SCH35 Catchment Modelling Little Holland	1,735	655
SCH36 Catchment Modelling Roses	939	466
SCH41 Lords Sluice Refurbishment	94,496	61,285
SCH52 Holbeach River Outfall Sluice Refurbishment	0	0
SCH64 Donningtons Pump Refurbishment	0	77,000
SCH65 Westmere Pumping Station & Sluice Refurb Study	0	10,000
	<b>148,470</b>	<b>184,348</b>

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

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

**Note Notes to the Accounts**

	<u>2015/16</u>	<u>Increase (%)</u>	<u>2016/17</u>
Works Supervisor (S12): 21 days	2,796	1%	2,824

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

	<u>2015/16</u>	<u>2016/17</u>
Opening Balance as at 1-4-2016	1,565,056	1,532,073
Net Surplus/(Deficit) for the year	159,461	332,002
Net transfer (to)/from Capital Works Reserve	-139,202	-360,213
Net contributions transferred to Development Reserve	-53,243	-114,041
Transfer balance from Plant Reserve	0	0
Closing Balance as at 31-3-2017	<u>1,532,073</u>	<u>1,389,822</u>

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

	<u>2015/16</u>	<u>2016/17</u>
Opening Balance as at 1-4-2016	379,001	432,244
Net contributions transferred from General Reserve	53,243	114,041
Closing Balance as at 31-3-2017	<u>432,244</u>	<u>546,285</u>

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

	<u>2015/16</u>	<u>2016/17</u>
Opening Balance as at 1-4-2016	1,545,688	1,545,688
Net contributions transferred from General Reserve	0	0
Closing Balance as at 31-3-2017	<u>1,545,688</u>	<u>1,545,688</u>

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

	<u>2015/16</u>	<u>Tfr from/(to) Gen. Reserve</u>	<u>2016/17</u>
N/A Unallocated, available for partnership working	203,470	-59,538	143,932
SCH52 Holbeach River Outfall Sluice Refurbishment	0	0	0
SCH52 Holbeach River Outfall Sluice Refurbishment Tfr to unallocated	44,326	-44,326	0
SCH18 Telemetry	25,462	-25,462	0
ASSORT. Catchment Modelling	42,885	0	42,885
SCH57 Doningtons Pump Refurbishment	36,991	171,890	208,881
SCH58 Sutton St James Pump Refurbishment	19,100	297,649	316,749
SCH61 Peartree Hill Pump Weedscreen Cleaner	0	10,000	10,000
SCH54 Exeter Drain North Upstream of Halmergate	0	10,000	10,000
	<u>372,234</u>	<u>360,213</u>	<u>732,447</u>

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

	<u>2016/17</u>
Opening Balance as at 1-4-2016	477,413
Less:	
Pumping Station Depreciation	-15,674
Workshop Historic Cost written out	0
Closing Balance as at 31-3-2017	<u>461,739</u>

**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 £1,827,000 as at 31 March 2017 that is shared by all 5 Member Boards. The Board's share of this



# South Holland

## Drainage Board

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

---

Note	Notes to the Accounts
------	-----------------------

---

pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 03 February 2016.

**22. Related Party Transactions**

- (i) The Board uses Rating Software for the collection of Drainage Rates known as DRS. The software was developed by Mr P J Camamile, the Chief Executive, and is supported by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd, and his wife, Mrs P Camamile is a Director. Both are shareholders.
- (ii) R. Price has performed pump attendance duties at the Board's pumping stations during the year, for which he has been paid £15,900. 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

P WALKER  
FINANCE ASSISTANT

From:

01 April 2016

To:

31 March 2017

Period To:

12

Year Ended:

31 March 2017

Our ID	Capital Works	EA Ref.	GI A Level %	Actual 2014/15 £	Actual 2015/16	Actual 2016/17	Annual Estimate 2016/17 £	Variance (2016/17) £	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%	0	0	0	0	0	195,859	290,500	94,641	88,137	88,137	0	0
SCH22	Little Holland Pumping Station Refurbishment	IDB0093	45%	0	0	1,100	0	-1,100	291,020	291,000	-20	130,950	130,950	0	486
SCH23	Wisemans Pumping Station	IDB0091	45%	0	0	5,400	0	-5,400	239,567	245,000	5,433	107,805	110,250	-2,445	2,430
SCH25	South Holland Main Drain Sluice Refurbishment	IDB0116	45%	0	0	1,900	0	-1,900	487,892	490,000	2,108	219,551	220,500	-949	855
SCH26	Catchment Modelling Clay Lake/Wisemans	IDB0112	45%	0	0	0	0	0	26,604	31,000	4,396	11,972	11,972	0	0
SCH27	Generator Connections	IDB0107	45%	0	0	5,800	0	-5,800	98,170	152,000	53,830	44,176	49,500	-5,324	2,610
SCH29	Catchment Modelling Fleet Fen	IDB0147	45%	0	0	3,400	0	-3,400	28,734	49,000	20,266	12,930	22,050	-9,120	1,530
SCH30	Catchment Modelling Peartree Hill	IDB0124	45%	0	0	1,400	0	-1,400	21,447	21,000	-447	9,450	9,450	0	429
SCH31	Catchment Modelling Donningtons	IDB0125	45%	0	0	2,950	0	-2,950	11,869	20,000	8,131	5,341	9,000	-3,659	1,328
SCH32	Peartree Pump Replacement	IDB0151	45%	0	0	6,600	0	-6,600	109,452	130,000	20,548	49,254	58,500	-9,246	2,970
SCH33	Fleet Fen Refurbishment	IDB0152	45%	0	0	8,150	0	-8,150	160,667	170,000	9,333	72,300	76,500	-4,200	3,668
SCH34	George Hay Preliminaries	IDB0169	45%	0	0	600	0	-600	20,480	20,000	-480	9,000	9,000	0	54
SCH35	Catchment Modelling Little Holland	IDB0170	45%	0	0	2,400	0	-2,400	29,656	31,112	1,456	13,345	14,000	-655	1,080
SCH36	Catchment Modelling Roses	IDB0171	45%	0	0	1,050	0	-1,050	3,408	4,444	1,036	1,533	2,000	-466	473
SCH41	George Hay Refurbishment	IDB0229	45%	8,901	0	73,800	0	-73,800	362,809	499,000	136,191	163,264	224,549	-61,285	33,210
SCH42	Holbeach River Outfall Sluice Refurb. Prelim. Work	IDB0249	100%	0	0	0	0	0	31,438	38,000	6,562	30,000	30,000	0	0
SCH58	Sutton St James Pump Refurbishment	IDB0397	21%	0	0	2,351	0	-2,351	2,351	480,000	477,649	485	0	485	485
SCH64	Doningtons Pump Refurbishment	IDB0398	43%	0	0	0	0	0	0	180,000	180,000	0	77,000	-77,000	0
SCH65	Westmere Pumping Station & Sluice Refurbishment Study	IDB0399	100%	0	0	0	40,000	40,000	0	30,000	30,000	0	10,000	-10,000	0
				8,901	0	116,901	40,000	-76,901	2,121,423	3,172,056	1,050,633	969,495	1,153,357	-183,863	51,607
Local Levy Aided:															
SCH43	Clay Lake Pumping Station Refurbishment	LL021	N/A	17,421	0	0	0	0	383,408	375,297	-8,111	257,000	257,000	0	0
Grant/Local Levy Aided:															
SCH52	Holbeach River Outfall Sluice Refurbishment	IDB0273	N/A	636,722	15,674	0	0	0	670,471	705,000	34,529	425,000	425,000	0	0
Non-Grant Aided Works:															
SCH18	Telemetry Renewal	N/A	0%	99	23,839	104,063	20,000	-84,063	152,345	20,000	-132,345	0	0	0	0
SCH35	Catchment Modelling Little Holland	N/A	0%	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	0	0	6,950	7,556	606	0	0	0	0
SCH37	Winters Lane Drain Improvements	N/A	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	0	0	7,000	7,000	0	0	0	0	0
SCH39	Catchment Modelling Sutton St James	N/A	0%	0	0	0	0	0	13,838	14,000	162	0	0	0	0
SCH40	Catchment Modelling Free Discharge Area	N/A	0%	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	0	9,733	12,500	2,768	0	0	0	0
SCH45	Catchment Modelling Fleet Haven	N/A	0%	0	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	0	12,815	15,400	2,585	0	0	0	0
SCH47	Catchment Modelling Lords/Wragg Marsh	N/A	0%	21,150	0	0	0	0	31,699	34,000	2,301	0	0	0	0
SCH48	Catchment Modelling Lawyers	N/A	0%	14,450	0	0	0	0	23,919	25,000	1,082	0	0	0	0
SCH49	Catchment Modelling Andersons	N/A	0%	0	0	0	0	0	3,274	13,300	10,026	0	0	0	0
SCH50	Catchment Modelling Holbeach River	N/A	0%	0	26,170	0	0	0	58,900	67,000	8,100	0	0	0	0
SCH51	Catchment Modelling Lutton Leam	N/A	0%	34,170	12,175	13,618	0	-13,618	59,963	60,000	37	0	0	0	0
SCH53	Second Line Bank Investigation	N/A	0%	0	0	0	0	0	2,960	5,000	2,040	0	0	0	0
SCH54	Exeter Drain North Upstream of Halmergate	N/A	0%	0	0	1,385	100,000	98,615	5,915	100,000	94,085	0	0	0	0
SCH55	Fleet Haven Pump Refurbishment	N/A	0%	176	0	0	0	0	15,848	20,000	4,152	0	0	0	0
SCH56	Dawsmere Pump Refurbishment	N/A	0%	176	0	0	0	0	14,821	20,000	5,179	0	0	0	0
SCH57	Doningtons Pump Refurbishment	N/A	0%	6,969	286,040	8,110	180,000	171,890	301,120	305,000	3,880	0	0	0	0
SCH58	Sutton St James Pump Refurbishment	N/A	0%	0	900	0	300,000	300,000	900	1,000	100	0	0	0	0
SCH60	Modelling - general	N/A	0%	0	0	8,880	20,000	11,120	8,880	20,000	11,120	0	0	0	0
SCH61	Peartree Hill Pump Weedscreen Cleaner	N/A	0%	0	0	15,804	0	-15,804	15,804	95,000	79,196	0	0	0	0
SCH62	Lawyers Pump Weedscreen Cleaner	N/A	0%	0	0	34,696	0	-34,696	34,696	120,000	85,304	0	0	0	0
SCH63	Exeter Drain North Downstream of Halmergate	N/A	0%	0	0	17,099	0	-17,099	17,099	346,000	328,901	0	0	0	0
				77,190	349,124	203,656	620,000	416,344	920,472	1,460,444	539,972	0	0	0	0
Totals				£740,234	£364,798	£320,556	£660,000	£339,444	£4,095,774	£5,712,797	£1,617,023	£1,651,495	£1,835,357	-£183,863	£51,607

K L J VINES

DISTRICT ENGINEER

SCH52

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

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

		Actual 2015/16 £	Actual 2016/17 £	Annual Estimate £	Variance £
<b>MAINTENANCE</b>					
<b>DRAINS</b>					
DM01	Hand Roding	11,057.82	7,933.33	8,300	367
DM02	Mechanical Roding	400,205.93	436,536.99	400,000	-36,537
DM03	Chemical Weed Control	7,014.10	6,497.60	7,500	1,002
DM04	Mudding Channels	129,607.10	114,575.72	115,000	424
DM05	Cleansing Culverts and Inspecting Pipes	30,551.00	43,343.38	38,000	-5,343
DM06	Bushing and Tree Coppicing	31,148.47	26,438.07	63,000	36,562
DM07	Vermin Control	9,539.43	9,893.50	14,000	4,107
DM08	New Access Works	47,204.73	28,130.38	40,000	11,870
DM09	Slip Repairs	48,273.68	51,884.24	80,000	28,116
DM10	Reinstating Land Tile Outfalls	12,629.63	14,555.03	30,000	15,445
DM11	Culvert Repairs and Renewals	128,527.26	215,670.97	100,000	-115,671
DM12	Gauge Boards	420.80	147.64	2,000	1,852
DM13	Fencing	1,209.68	3,974.97	6,000	2,025
DM14	Gates	940.50	7,651.52	6,000	-1,652
DM15	Rubbish Clearance (Inert)	12,984.21	11,020.95	8,000	-3,021
DM16	Rubbish Clearance (Vehicles)	971.50	245.00	500	255
DM17	Rubbish Clearance (Hazardous)	272.80	50.00	500	450
DM18	Rubbish Clearance (Tyres)	207.00	156.00	1,000	844
DM19	Wracking	430.00	28.05	10,000	9,972
DM20	General Duties	9,027.40	11,084.45	15,000	3,916
DM21	Freshwater Feeds	971.50	0.00	1,500	1,500
		<b>£883,194.54</b>	<b>£989,817.79</b>	<b>£946,300</b>	<b>-£43,518</b>
PR02	Telemetry	25,769.40	6,250.00	15,000	8,750
<b>PUMPING STATIONS</b>					
PS01	Fleet Haven	21,124.43	11,178.21	12,263	1,085
PS02	Dawsmere	27,426.59	10,111.29	12,263	2,152
PS03	Lords	8,578.98	7,305.03	12,263	4,958
PS04	Fleet Fen	10,283.24	12,287.94	12,262	-26
PS05	Clay Lake	10,714.05	10,975.59	12,262	1,286
PS06	Wisemans	30,157.76	28,458.35	12,262	-16,196
PS07	Peartree Hill	12,995.25	5,427.88	12,262	6,834
PS08	Donningtons	6,246.65	5,018.90	12,262	7,243
PS09	Little Holland	12,492.21	15,152.72	12,262	-2,891
PS10	Sutton St James	2,543.66	3,698.53	12,262	8,563
PS11	Manor Farm	2,911.37	3,529.55	12,262	8,732
PS12	Westmere	2,066.76	3,778.30	12,262	8,484
PS13	Holbeach Bank	7,921.20	327.11	12,262	11,935
PS14	Gotts	5,633.14	-627.13	12,262	12,889
PS15	Roses	2,522.90	3,389.05	12,262	8,873
PS16	Lawyers	25,393.29	48,009.01	12,262	-35,747
PS17	New Pumping Station	8,668.70	13,923.16	12,262	-1,661
		<b>£197,680.18</b>	<b>£181,943.49</b>	<b>£208,457</b>	<b>£26,514</b>
<b>TIDAL SLUICES</b>					
TS01	George Hay	338.25	0.00	1,546	1,546
TS04	Holbeach River	644.50	1,243.92	1,546	302
TS05	Lawyers	0.00	991.15	1,546	555
TS06	Lutton Leam	396.94	2,915.11	1,546	-1,369
TS07	Westmere	0.00	125.00	1,546	1,421
TS08	Sutton Bridge	19,432.84	12,535.98	45,000	32,464

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

MAINTENANCE		Actual 2015/16 £	Actual 2016/17 £	Annual Estimate £	Variance £
TS09	Wragg Bridge Outfall	0.00	153.75	1,546	1,392
TS10	Bubble Curtain	0.00	0.00	1,546	1,546
		<b>£20,812.53</b>	<b>£17,964.91</b>	<b>£55,820</b>	<b>£37,855</b>
SECOND LINE SLUICES					
SL01	Fosdyke Marsh	0.00	0.00	2,000	2,000
SL02	Moulton River	176.76	46,658.88	2,000	-44,659
SL03	New Sea Bank Outfall	0.00	0.00	2,000	2,000
SL04	Wards Enclosure Soke Dyke	0.00	0.00	2,000	2,000
SL05	Holbeach River Old Sluice	25,501.89	2,600.45	12,000	9,400
SL06	Andersons	0.00	0.00	2,000	2,000
SL07	Thimbleby	176.16	154.14	2,000	1,846
SL08	Salt Marsh Soke Dyke	0.00	9.90	2,000	1,990
SL09	Coffee Tan	0.00	0.00	2,000	2,000
SL10	Daisy Hall	0.00	0.00	2,000	2,000
SL11	Gedney Enclosure to Dawsmere	0.00	0.00	2,000	2,000
SL12	Gedney Enclosure	132.12	154.14	2,000	1,846
SL13	J C Mossops Enclosure	0.00	0.00	2,000	2,000
SL14	Lutton Leam - Salt Lake	0.00	0.00	2,000	2,000
SL15	Lutton Leam Road Bridge	883.44	773.01	2,000	1,227
		<b>£26,870.37</b>	<b>£50,350.52</b>	<b>£40,000</b>	<b>-£10,351</b>
WATER LEVEL CONTROL STRUCTURES					
WL01	Decoy	0.00	0.00	800	800
WL02	Wheatmere	0.00	0.00	0	0
WL03	St Catherines	0.00	0.00	0	0
WL04	Bell Row	0.00	0.00	0	0
WL05	Brother House Bar	0.00	0.00	0	0
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	0	0
WL07	Quick Lane Drain Connection	0.00	0.00	0	0
WL08	Quick Lane Intake (SHMD)	0.00	0.00	0	0
WL09	Oxcroft Connection	0.00	0.00	0	0
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	0	0
		<b>£0.00</b>	<b>£0.00</b>	<b>£800</b>	<b>£800</b>
DIRECT WORKS		<b>£1,154,327.02</b>	<b>£1,246,326.71</b>	<b>£1,266,377</b>	<b>£20,050</b>
TECHNICAL SUPPORT STAFF COSTS		140,180.00	142,221	137,243	-4,978
TECHNICAL SUPPORT OTHER COSTS		0.00	3,193	4,300	1,107
BIODIVERSITY ACTION PLAN COSTS		702.00	5,619	5,000	-619
ASSET REFURBISHMENT PROVISION		0.00	0.00	200,000	200,000
CONTINGENCY		0.00	0.00	0	0
WORKSHOP OVERHEAD (MOVED TO LABOUR OPS AC		0.00	0.00	45,660	45,660
MAINTENANCE WORKS		<b>£1,295,209.02</b>	<b>£1,397,359.21</b>	<b>£1,658,580</b>	<b>£261,221</b>

A D PRICE  
OPERATIONS MANAGER

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

MAINTENANCE		Actual 2016/17 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
<b>DRAINS</b>											
DM01	Hand Roding	7,933.33	383.65	7,445.00	0.00	104.68	0.00	0.00	0.00	0.00	0.00
DM02	Mechanical Roding	436,536.99	177,401.83	183,590.50	3,877.55	19,870.66	0.00	0.00	0.00	0.00	51,796.45
DM03	Chemical Weed Control	6,497.60	429.15	5,811.00	157.50	99.95	0.00	0.00	0.00	0.00	0.00
DM04	Mudding Channels	114,575.72	36,377.73	58,354.00	16,620.98	3,223.01	0.00	0.00	0.00	0.00	0.00
DM05	Cleansing Culverts and Inspecting Pipes	43,343.38	423.13	3,778.00	39,142.25	0.00	0.00	0.00	0.00	0.00	0.00
DM06	Bushing and Tree Coppicing	26,438.07	8,725.90	12,789.50	4,530.00	392.67	0.00	0.00	0.00	0.00	0.00
DM07	Vermin Control	9,893.50	0.00	0.00	9,853.50	40.00	0.00	0.00	0.00	0.00	0.00
DM08	New Access Works	28,130.38	3,019.58	12,088.00	40.00	12,982.80	0.00	0.00	0.00	0.00	0.00
DM09	Slip Repairs	51,884.24	16,548.80	22,696.50	213.96	12,424.98	0.00	0.00	0.00	0.00	0.00
DM10	Reinstating Land Tile Outfalls	14,555.03	3,384.90	7,611.00	420.00	3,139.13	0.00	0.00	0.00	0.00	0.00
DM11	Culvert Repairs and Renewals	215,670.97	30,302.90	100,542.88	8,838.14	75,987.05	0.00	0.00	0.00	0.00	0.00
DM12	Gauge Boards	147.64	0.00	0.00	0.00	147.64	0.00	0.00	0.00	0.00	0.00
DM13	Fencing	3,974.97	400.45	1,989.00	0.00	1,585.52	0.00	0.00	0.00	0.00	0.00
DM14	Gates	7,651.52	301.65	3,588.00	315.85	3,446.02	0.00	0.00	0.00	0.00	0.00
DM15	Rubbish Clearance (Inert)	11,020.95	2,496.95	8,524.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM16	Rubbish Clearance (Vehicles)	245.00	0.00	245.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM17	Rubbish Clearance (Hazardous)	50.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
DM18	Rubbish Clearance (Tyres)	156.00	0.00	156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM19	Wracking	28.05	28.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM20	General Duties	11,084.45	501.95	10,582.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM21	Freshwater Feeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£989,817.79</b>	<b>£280,726.62</b>	<b>£439,790.88</b>	<b>£84,059.73</b>	<b>£133,444.11</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£51,796.45</b>

PR02	Telemetry	6,250.00	533.50	5,699.00	0.00	17.50	0.00	0.00	0.00	0.00	0.00
------	-----------	----------	--------	----------	------	-------	------	------	------	------	------

### PUMPING STATIONS

PS01	Fleet Haven	11,178.21	238.51	1,041.76	2,022.16	0.00	5,383.46	757.79	1,455.72	278.81	0.00
PS02	Dawsmere	10,111.29	61.96	2,226.26	1,819.71	0.00	3,597.06	671.77	1,455.72	278.81	0.00
PS03	Lords	7,305.03	242.96	1,537.76	1,734.65	0.00	1,784.73	270.40	1,455.72	278.81	0.00
PS04	Fleet Fen	12,287.94	400.21	1,853.76	5,144.51	0.00	3,861.61	749.04	0.00	278.81	0.00
PS05	Clay Lake	10,975.59	987.61	2,639.76	5,291.29	0.00	1,111.85	666.27	0.00	278.81	0.00
PS06	Wisemans	28,458.35	660.61	3,356.26	12,132.28	0.00	9,908.92	665.75	1,455.72	278.81	0.00
PS07	Peartree Hill	5,427.88	263.91	642.26	1,899.69	0.00	1,691.33	651.88	0.00	278.81	0.00
PS08	Donningtons	5,018.90	267.76	1,346.76	2,471.35	0.00	0.00	654.22	0.00	278.81	0.00







From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

MAINTENANCE		Actual 2016/17 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
SL14	Lutton Leam - Salt Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL15	Lutton Leam Road Bridge	773.01	0.00	0.00	773.01	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£50,350.52</b>	<b>£4,375.55</b>	<b>£9,441.65</b>	<b>£36,533.32</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>

## WATER LEVEL CONTROL STRUCTURES

WL01	Decoy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL02	Wheatmere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL03	St Catherines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL04	Bell Row	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL05	Brother House Bar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL07	Quick Lane Drain Connection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL08	Quick Lane Intake (SHMD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>

<b>DIRECT WORKS</b>	<b>£1,246,326.71</b>	<b>£291,078.84</b>	<b>£483,808.53</b>	<b>£211,092.01</b>	<b>£133,461.61</b>	<b>£52,647.99</b>	<b>£10,422.73</b>	<b>£7,278.84</b>	<b>£4,739.71</b>	<b>£51,796.45</b>
---------------------	----------------------	--------------------	--------------------	--------------------	--------------------	-------------------	-------------------	------------------	------------------	-------------------

A D PRICE  
OPERATIONS MANAGER

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

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	0	Hours	14.00	<b>0.00</b>	0.00	0.00	0.00	0.00	700.00	0.00	<b>700.00</b>	<b>-700.00</b>
7119	Volvo - AE59 FWO - MR	962	Hours	22.00	<b>21,157.00</b>	4,169.02	1,992.00	3,973.86	434.37	0.00	4,999.50	<b>15,568.75</b>	<b>5,588.25</b>
7120	Volvo - AE62 CRZ - MR	1,388	Hours	22.00	<b>30,528.00</b>	7,661.02	1,736.00	4,624.65	624.90	0.00	15,000.00	<b>29,646.57</b>	<b>881.43</b>
7121	Caterpillar AJ13 YDN - LR	1,537	Hours	22.00	<b>33,812.00</b>	4,153.13	1,445.00	9,842.98	887.70	0.00	15,964.20	<b>32,293.01</b>	<b>1,518.99</b>
7122	Caterpillar Excavator - MR	1,170	Hours	22.00	<b>25,740.00</b>	1,892.05	2,004.50	5,393.40	808.11	0.00	16,846.80	<b>26,944.86</b>	<b>-1,204.86</b>
7123	Caterpillar Excavator - MR	1,222	Hours	22.00	<b>26,873.00</b>	2,436.80	2,799.00	5,558.03	808.11	0.00	16,846.80	<b>28,448.74</b>	<b>-1,575.74</b>
	<b>360 Excavators</b>	<b>6,278</b>			<b>138,110.00</b>	<b>20,312.02</b>	<b>9,976.50</b>	<b>29,392.92</b>	<b>3,563.19</b>	<b>700.00</b>	<b>69,657.30</b>	<b>133,601.93</b>	<b>4,508.07</b>
7332	Toyota Hilux - AD03 BVV	6,537	Miles	0.55	<b>3,595.32</b>	636.08	251.00	952.96	573.83	0.00	0.00	<b>2,413.87</b>	<b>1,181.45</b>
7334	Toyota Hilux - AO58 UUN	1,962	Miles	0.55	<b>1,079.10</b>	2,616.96	530.50	750.44	573.83	0.00	0.00	<b>4,471.73</b>	<b>-3,392.63</b>
7335	Toyota Hilux - AF60 VYN	18,247	Miles	0.55	<b>10,035.87</b>	2,463.69	95.00	2,814.64	573.83	0.00	0.00	<b>5,947.16</b>	<b>4,088.71</b>
	<b>Pooled Vehicles</b>	<b>26,746</b>			<b>14,710.29</b>	<b>5,716.73</b>	<b>876.50</b>	<b>4,518.04</b>	<b>1,721.49</b>	<b>0.00</b>	<b>0.00</b>	<b>12,832.76</b>	<b>1,877.53</b>
7151	JCB - KX05 0BK	425	Hours	16.00	<b>6,796.00</b>	2,554.47	1,120.50	1,097.04	219.75	0.00	0.00	<b>4,991.76</b>	<b>1,804.24</b>
	<b>JCBs</b>	<b>425</b>		<b>16.00</b>	<b>6,796.00</b>	<b>2,554.47</b>	<b>1,120.50</b>	<b>1,097.04</b>	<b>219.75</b>	<b>0.00</b>	<b>0.00</b>	<b>4,991.76</b>	<b>1,804.24</b>
7438	John Deere - FX08 CDY	798	Hours	16.00	<b>12,764.00</b>	326.30	455.00	2,769.54	144.54	0.00	0.00	<b>3,695.38</b>	<b>9,068.62</b>
7439	Claas - FX11 EWA	460	Hours	16.00	<b>7,363.00</b>	4,181.60	171.00	2,262.26	197.10	0.00	0.00	<b>6,811.96</b>	<b>551.04</b>
7440	New Holland - EU11 MVP	1,368	Hours	16.00	<b>21,882.50</b>	3,824.43	1,399.00	3,982.72	210.24	0.00	10,133.50	<b>19,549.89</b>	<b>2,332.61</b>
7441	John Deere - FX13 BDY	1,092	Hours	16.00	<b>17,470.00</b>	9,107.23	1,153.00	4,415.90	394.20	0.00	9,000.00	<b>24,070.33</b>	<b>-6,600.33</b>
7442	Claas - FX14 AYD	1,189	Hours	16.00	<b>19,024.00</b>	3,898.49	1,329.00	4,883.69	459.90	0.00	9,591.36	<b>20,162.44</b>	<b>-1,138.44</b>
	<b>Tractors</b>	<b>4,906</b>			<b>78,503.50</b>	<b>21,338.05</b>	<b>4,507.00</b>	<b>18,314.11</b>	<b>1,405.98</b>	<b>0.00</b>	<b>28,724.86</b>	<b>74,290.00</b>	<b>4,213.50</b>
7490	Trailers (8)	0	N/A	N/A	<b>0.00</b>	6,228.56	7,214.50	0.00	0.00	0.00	4,677.59	<b>18,120.65</b>	<b>-18,120.65</b>
7491	Sweeping Brush	0	Hours	6.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
7492	Generators	0	Hours	20.00	<b>0.00</b>	0.00	38.00	0.00	0.00	0.00	0.00	<b>38.00</b>	<b>-38.00</b>
7541	Herder Rapier Flail	0	Hours	12.00	<b>0.00</b>	259.09	418.00	0.00	0.00	0.00	0.00	<b>677.09</b>	<b>-677.09</b>
7544	Bomford Condor	0	Hours	12.00	<b>0.00</b>	161.03	0.00	0.00	0.00	0.00	0.00	<b>161.03</b>	<b>-161.03</b>
7545	Berky Tree Cutter	427	Hours	12.00	<b>5,127.00</b>	42.61	0.00	0.00	0.00	0.00	0.00	<b>42.61</b>	<b>5,084.39</b>
7546	Habbig Tree Cutter	193	Hours	12.00	<b>2,316.00</b>	1,420.83	1,330.00	0.00	0.00	0.00	0.00	<b>2,750.83</b>	<b>-434.83</b>
7547	Herder Grenadier	797	Hours	12.00	<b>9,558.00</b>	1,873.88	2,066.50	0.00	0.00	0.00	0.00	<b>3,940.38</b>	<b>5,617.62</b>
7548	Herder Rapier BK HAB Flail	430	Hours	12.00	<b>5,160.00</b>	767.29	1,444.00	0.00	0.00	0.00	5,476.08	<b>7,687.37</b>	<b>-2,527.37</b>
7549	Herder KMZ150 Flail Mower	586	Hours	12.00	<b>7,026.00</b>	158.26	190.00	0.00	0.00	0.00	2,300.04	<b>2,648.30</b>	<b>4,377.70</b>
7550	Herder KMZ150 Flail	694	Hours	12.00	<b>8,328.00</b>	308.68	600.00	0.00	0.00	0.00	2,400.00	<b>3,308.68</b>	<b>5,019.32</b>
7551	Herder Rapier BK HAB Flail	529	Hours	12.00	<b>6,342.00</b>	471.37	3,344.00	328.95	0.00	0.00	6,999.96	<b>11,144.28</b>	<b>-4,802.28</b>
7552	McConnel Multisaw Head	0	Hours	12.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	145.84	<b>145.84</b>	<b>-145.84</b>
7553	TMK Tree Shear	0	Hours	12.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	123.34	<b>123.34</b>	<b>-123.34</b>
	<b>Flail Mowers</b>	<b>3,655</b>			<b>43,857.00</b>	<b>5,463.04</b>	<b>9,392.50</b>	<b>328.95</b>	<b>0.00</b>	<b>0.00</b>	<b>17,445.26</b>	<b>32,629.75</b>	<b>11,227.25</b>
7900	Water Pumps	0	Hours	10.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	0.00	<b>0.00</b>	<b>0.00</b>
7901	Montabert Breaker	0	Hours	25.00	<b>0.00</b>	424.99	513.00	0.00	0.00	0.00	0.00	<b>937.99</b>	<b>-937.99</b>
7902	Diesel Pump 8"	0	Hours	10.00	<b>0.00</b>	2,140.96	0.00	0.00	0.00	0.00	1,191.96	<b>3,332.92</b>	<b>-3,332.92</b>
7903	Diesel Pump 6"	0	Hours	10.00	<b>0.00</b>	0.00	0.00	0.00	0.00	0.00	951.84	<b>951.84</b>	<b>-951.84</b>
	<b>Specialist Equipment</b>	<b>0</b>			<b>0.00</b>	<b>2,565.95</b>	<b>513.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,143.80</b>	<b>5,222.75</b>	<b>-5,222.75</b>
7908	Herder 3.1m Basket (7120)	0	Hours	4.00	<b>0.00</b>	480.96	567.00	12.05	0.00	0.00	0.00	<b>1,060.01</b>	<b>-1,060.01</b>

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

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	311.71	339.00	12.05	0.00	0.00	0.00	662.76	-662.76
7912	Herder 4.2Mm Basket (Spare)	0	Hours	5.00	0.00	295.81	248.00	12.05	0.00	0.00	0.00	555.86	-555.86
7913	Herder MXZT430 Basket (Spare)	0	Hours	5.00	0.00	295.81	225.00	164.05	0.00	0.00	0.00	684.86	-684.86
7914	Herder MXZT550B Basket (7118)	15	Hours	6.00	90.00	316.45	797.00	12.05	0.00	0.00	0.00	1,125.50	-1,035.50
7915	Herder MXZT550B Mowing Bucket (Spare)	0	Hours	6.00	0.00	480.71	1,342.50	12.05	0.00	0.00	0.00	1,835.26	-1,835.26
7916	Herder MXZT860B Basket (7119)	99	Hours	9.00	891.00	581.93	1,995.00	12.05	0.00	0.00	0.00	2,588.98	-1,697.98
7917	Herder MRLT430SS Mowing Bucket (7547)	11	Hours	5.00	52.50	327.91	901.00	12.05	0.00	0.00	1,230.00	2,470.96	-2,418.46
7918	Herder MRLT430B Mowing Bucket (7120)	592	Hours	5.00	2,957.50	397.41	453.00	50.92	0.00	0.00	1,230.00	2,131.33	826.17
7919	Herder MRLT430B Mowing Bucket (7115)	0	Hours	5.00	0.00	327.26	35.00	12.04	0.00	0.00	1,230.00	1,604.30	-1,604.30
7920	Herder MRZT550B Mowing Bucket (7121)	1,203	Hours	6.00	7,218.00	327.02	1,498.00	50.92	0.00	0.00	1,238.04	3,113.98	4,104.02
7921	Herder MXZT860B Mowing Bucket (7122)	576	Hours	9.00	5,184.00	649.50	2,453.50	12.04	0.00	0.00	4,005.00	7,120.04	-1,936.04
7922	Herder MXZT860B Mowing Bucket (7123)	714	Hours	9.00	6,421.50	785.73	2,472.50	12.04	0.00	0.00	4,005.00	7,275.27	-853.77
<b>Baskets</b>		3,209			22,814.50	5,578.21	13,326.50	386.36	0.00	0.00	12,938.04	32,229.11	-9,414.61
<b>Mobile Plant Operations Account (this year)</b>					£304,791.29	£69,757.03	£46,965.00	£54,037.42	£6,910.41	£700.00	£135,586.85	£313,956.71	-£9,165.42
<b>Mobile Plant Operations Account (last year)</b>					£296,292.06	£74,956.36	£40,831.00	£49,592.46	£10,042.14	£17,500.00	£138,026.06	£330,948.02	-£36,853.70

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

ID	Labour Operations Account	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour and Workshop Charges	547,554.00	553,414.69	593,380.00	-39,965.31
7005	Contributions from Contractors towards Supervision Costs	0.00	7,733.03	0.00	7,733.03
		<b>547,554.00</b>	<b>561,147.72</b>	<b>593,380.00</b>	<b>-32,232.28</b>
<b>Direct Costs:</b>					
7010	Basic Pay	182,246.51	153,522.16	178,043.00	24,520.84
7200	Plant Engineer	34,337.40	34,633.64	34,291.44	-342.20
7020	Overtime	66,548.71	70,790.31	66,872.00	-3,918.31
7080	Call Out/Expenses	0.00	66.02	0.00	-66.02
7100	Travelling	11,984.94	9,488.16	11,626.00	2,137.84
7110	Holiday Pay	29,640.40	26,403.33	29,761.00	3,357.67
7120	Sick Pay	5,731.00	5,555.38	0.00	-5,555.38
		<b>330,488.96</b>	<b>300,459.00</b>	<b>320,593.44</b>	<b>20,134.44</b>
<b>Variable Overheads:</b>					
7070	Staff Telephone Allowances	272.64	1,126.44	0.00	-1,126.44
7075	Lone Worker Telephone Charges	3,268.20	3,268.20	2,000.00	-1,268.20
7130	Employers NI Costs	25,825.76	32,874.36	30,149.00	-2,725.36
7140	Employers Pension Costs	101,131.88	93,340.62	75,152.00	-18,188.62
7150	Occupational Medical Health Checks	70.83	75.00	0.00	-75.00
7240	Training Course Fees	7,262.00	3,453.20	4,000.00	546.80
7250	Protective Clothing/Health and Safety	2,123.59	4,838.33	3,000.00	-1,838.33
		<b>139,954.90</b>	<b>138,976.15</b>	<b>114,301.00</b>	<b>-24,675.15</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager	59,034.97	59,920.22	57,549.72	-2,370.50
7185	Operations Manager - Vehicle FY14 GZL	8,297.33	8,828.82	4,523.48	-4,305.34
7180	Works Supervisor	34,674.67	35,194.82	34,627.56	-567.26
7195	Works Supervisor - Vehicle AU62 OUS	7,266.66	5,890.42	3,669.56	-2,220.86
7196	Works Supervisor - Vehicle FY17 LNK	0.00	603.35	0.00	-603.35
		<b>109,273.63</b>	<b>110,437.63</b>	<b>100,370.32</b>	<b>-10,067.31</b>
<b>Staff Costs (excluding depreciation)</b>		<b>574,590.25</b>	<b>546,010.99</b>	<b>530,137.52</b>	<b>-15,873.47</b>
Depreciation of Company Vehicles		5,127.24	3,861.79	5,127.24	1,265.45
<b>Staff Costs (including depreciation)</b>		<b>579,717.49</b>	<b>549,872.78</b>	<b>535,264.76</b>	<b>-14,608.02</b>
<b>Workshop/Depot Overheads:</b>					
	Water	0.00	0.00	0.00	0.00
7305	Electricity and Fuel	7,148.13	6,743.17	7,500.00	756.83
	Depreciation	0.00	0.00	6,000.00	6,000.00
7335	Telecomms	433.39	513.56	400.00	-113.56
7320	Repairs and Maintenance	11,380.65	2,532.09	12,025.00	9,492.91
7260	Small Tools and Consumables (ST07 & 7260)	31,966.18	25,201.09	10,000.00	-15,201.09
7280	Radio Licence Fees	75.00	75.00	75.00	0.00
7300	Business Rates	9,691.50	0.00	9,660.00	9,660.00
		<b>60,694.85</b>	<b>35,064.91</b>	<b>45,660.00</b>	<b>10,595.09</b>
<b>Net Operating Surplus/(Deficit)</b>		<b>-£92,858.34</b>	<b>-£23,789.97</b>	<b>£12,455.24</b>	<b>-£36,245.21</b>
<b>In-Field Productive Hours:</b>					
L0102	A J Ashton	2,199.00	2,230.00	2,064.00	166.00
L0204	A W Bays	2,090.50	315.00	2,064.00	-1,749.00
L0601	A French	2,122.00	2,289.50	2,064.00	225.50
L0804	A Higgins	0.00	318.00	2,064.00	-1,746.00
L0806	D R Hughes	1,846.50	1,629.50	2,064.00	-434.50
L1304	G Mason	1,903.50	2,142.00	2,064.00	78.00
L1305	R Mason	2,059.50	2,224.50	2,064.00	160.50
L1801	C M Rowley	1,802.00	2,143.50	2,064.00	79.50
L1904	D M Sporton	2,259.50	2,288.50	2,064.00	224.50
L2007	R L Thorpe	1,893.00	0.00	0.00	0.00
L2008	J Truman	0.00	1,344.00	1,178.00	166.00
		<b>18,175.50</b>	<b>16,924.50</b>	<b>19,754.00</b>	<b>-2,829.50</b>
<b>Workshop Productive Hours:</b>					
L009	A Fitzjohn	1,735.00	1,417.00	1,634.00	-217.00

**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

ID	Labour Operations Account	Actual 2015/16	Actual 2016/17	Annual Estimate	Variance
L0808	D A Holland	1,965.50	1,823.50	2,064.00	-240.50
		<b>3,700.50</b>	<b>3,240.50</b>	<b>3,698.00</b>	<b>-457.50</b>
	<b>Total Productive Hours</b>	<b>21,876.00</b>	<b>20,165.00</b>	<b>23,452.00</b>	<b>-3,287.00</b>
	<b>Cost/Hour:</b>				
	Direct Cost	15.11	14.90	13.67	-1.23
	Variable Overhead	6.40	6.89	4.87	-2.02
	Fixed Supervision Overhead	5.00	5.48	4.28	-1.20
	Workshop/Depot Overhead (1/3rd)	1.11	0.69	0.77	0.08
	<b>In-Field Cost/Hour</b>	<b>£27.62</b>	<b>£27.96</b>	<b>£23.59</b>	<b>-£4.37</b>
	Workshop/Depot Overhead (2/3rds)	10.93	7.21	8.23	1.02
	<b>Workshop Cost/Hour</b>	<b>£38.55</b>	<b>£35.17</b>	<b>£31.82</b>	<b>-£3.27</b>
	<b>Holidays Taken:</b>				
L0102	A J Ashton	27	27	27	0
L0204	A W Bays	27	1	1	0
L009	A Fitzjohn	28	30	32	-2
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	27	27	27	0
L1305	R Mason	27	27	27	0
L1801	C M Rowley	26	24	28	-4
L1904	D M Sporton	22	25	25	0
L2007	R L Thorpe	27	0	0	0
L2008	J Truman	0	16	16	0
S12	S Green	30	25	30	-5
S01	A Price	24	33	35	-2
		<b>346</b>	<b>316</b>	<b>329</b>	<b>-13</b>
	<b>Sickdays/authorised absences:</b>				
L0102	A J Ashton	0	0	0	0
L0204	A W Bays	5	0	0	0
L009	A Fitzjohn	10	12	0	-12
L0601	A French	0	3	0	-3
L0806	D R Hughes	45	61	0	-61
L0808	D A Holland	31	7	0	-7
L1304	G Mason	2	4	0	-4
L1305	R Mason	0	1	0	-1
L1801	C M Rowley	3	6	0	-6
L1904	D M Sporton	0	0	0	0
L2007	R L Thorpe	0	0	0	0
S12	S Green	0	0	0	0
S01	A Price	0	0	0	0
		<b>96</b>	<b>94</b>	<b>0</b>	<b>-94</b>
	<b>Contractors:</b>				
	Javieon Quality Building	1,406	7733.03		

A D PRICE  
OPERATIONS MANAGER

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value	Estimated Market Value
7119	Volvo - AE59 FWO - Medium Reach	25/09/2009	5	96,500.00			96,500.00	64,650.00	4,999.50		69,649.50		26,850.50	32,000
7120	Volvo - AE62 CRZ - Medium Reach	04/09/2012	5	115,000.00			115,000.00	53,250.00	15,000.00		68,250.00		46,750.00	56,000
7121	Caterpillar - AJ13 YDN - Long Reach	13/09/2013	5	129,821.00			129,821.00	41,240.85	15,964.20		57,205.05		72,615.95	82,000
7122	Caterpillar Excavator - Medium Reach	16/06/2015	5	131,233.88			131,233.88	14,039.00	16,846.80		30,885.80		100,348.08	111,000
7123	Caterpillar Excavator - Medium Reach	16/06/2015	5	131,233.88			131,233.88	14,039.00	16,846.80		30,885.80		100,348.08	111,000
	<b>360 Excavators</b>			<b>603,788.76</b>	<b>0.00</b>	<b>0.00</b>	<b>603,788.76</b>	<b>187,218.85</b>	<b>69,657.30</b>	<b>0.00</b>	<b>256,876.15</b>	<b>0.00</b>	<b>346,912.61</b>	<b>392,000</b>
7151	JCB - KX05 OBK	27/05/2005	5	43,000.00			43,000.00	43,000.00	0.00		43,000.00		0.00	10,000
7204	Samsung Forklift	02/08/2007	6	8,100.00			8,100.00	6,500.00	0.00		6,500.00		1,600.00	2,000
	<b>Lifting Equipment</b>			<b>51,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,100.00</b>	<b>49,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>49,500.00</b>	<b>0.00</b>	<b>1,600.00</b>	<b>12,000</b>
7332	Toyota Hilux AD03 BVV	02/06/2003	4	15,375.00			15,375.00	15,375.00	0.00		15,375.00		0.00	1,500
7334	Toyota Hilux AO58 UUN	31/12/2008	4	15,179.85			15,179.85	12,179.85	0.00		12,179.85		3,000.00	3,500
7335	Toyota Hilux AF60 VYN	23/09/2010	4	18,360.91			18,360.91	12,360.91	0.00		12,360.91		6,000.00	6,500
7336	Toyota Hilux AU62 OUS	14/09/2012	4	20,038.35			20,038.35	8,992.59	1,045.76		10,038.35		10,000.00	10,500
7337	Toyota Hilux FY14 GZL	20/04/2014	4	20,470.85			20,470.85	5,235.36	2,617.68		7,853.04		12,617.81	15,000
7338	Toyota Hilux FY17 LNK	31/03/2017	4	0.00	21,520.75		21,520.75	0.00	198.35		198.35		21,322.40	21,521
	<b>Vehicles</b>			<b>89,424.96</b>	<b>21,520.75</b>	<b>0.00</b>	<b>110,945.71</b>	<b>54,143.71</b>	<b>3,861.79</b>	<b>0.00</b>	<b>58,005.50</b>	<b>0.00</b>	<b>52,940.21</b>	<b>58,520.50</b>
7438	John Deere - FX08 CDY	30/04/2008	5	57,850.00			57,850.00	37,850.00	0.00		37,850.00		20,000.00	20,000
7439	Claas - FX11 EWA	10/03/2011	5	56,432.00			56,432.00	38,432.00	0.00		38,432.00		18,000.00	25,000
7440	New Holland Tractor - EU11 MVP	01/02/2012	5	60,800.00			60,800.00	50,666.50	10,133.50		60,800.00		0.00	20,000
7441	John Deere - FX13 BDY	26/07/2013	5	69,500.00			69,500.00	24,750.00	9,000.00		33,750.00		35,750.00	41,000
7442	Claas - FX14 AYD	30/04/2014	5	72,957.00			72,957.00	19,182.72	9,591.36		28,774.08		44,182.92	55,000
	<b>Tractors</b>			<b>317,539.00</b>	<b>0.00</b>	<b>0.00</b>	<b>317,539.00</b>	<b>170,881.22</b>	<b>28,724.86</b>	<b>0.00</b>	<b>199,606.08</b>	<b>0.00</b>	<b>117,932.92</b>	<b>161,000</b>
7490A	Redrock Dump	28/04/2005	5	6,795.00			6,795.00	6,795.00	0.00		6,795.00		0.00	2,000
7490B	Blue Line 3500kg (Vehicle Trailer)	18/07/2005	5	2,250.00			2,250.00	2,250.00	0.00		2,250.00		0.00	1,000
7490D	Redrock Dump	21/05/2008	5	8,500.00			8,500.00	8,500.00	0.00		8,500.00		0.00	2,000
7490E	Redrock Dump	29/01/2009	5	9,850.00			9,850.00	9,850.00	0.00		9,850.00		0.00	2,000
7490F	Marston Low Loader	10/02/2012	5	9,298.00			9,298.00	7,593.53	1,704.47		9,298.00		0.00	2,000
7490G	R2/1300B Trailer	24/07/2012	5	1,132.50			1,132.50	849.60	226.56		1,076.16		56.34	200
7490H	R2/1300B Trailer	24/07/2012	5	1,132.50			1,132.50	849.60	226.56		1,076.16		56.34	200
7490I	Bailey 14 Tonne Construction Trailer	01/09/2015	5	12,600.00			12,600.00	1,470.00	2,520.00		3,990.00		8,610.00	11,000
8023	Marston 10 Tonne Trailer (Scrap)	24/09/1993	5	4,525.00			4,525.00	4,525.00	0.00		4,525.00		0.00	200
	<b>Trailers</b>			<b>56,083.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,083.00</b>	<b>42,682.73</b>	<b>4,677.59</b>	<b>0.00</b>	<b>47,360.32</b>	<b>0.00</b>	<b>8,722.68</b>	<b>20,600</b>
7541	Herder Rapier Flail	29/06/2007	5	26,000.00			26,000.00	24,000.00	0.00		24,000.00		2,000.00	2,000
7544	Bomford Condor	20/05/2005	4	6,656.90			6,656.90	6,656.90	0.00		6,656.90		0.00	500
7545	Berky 5800 Tree Cutter	26/07/2004	4	7,800.00			7,800.00	7,800.00	0.00		7,800.00		0.00	2,000
7546	Habbig HS 850 Tree Cutter	30/08/2005	4	11,500.00			11,500.00	11,500.00	0.00		11,500.00		0.00	4,000
7547	Herder Grenadier	18/05/2006	5	44,404.00			44,404.00	44,404.00	0.00		44,404.00		0.00	6,000
7548	Herder Rapier BK HAB Flail	11/06/2013	6	42,850.00			42,850.00	15,515.56	5,476.08		20,991.64		21,858.36	26,000
7549	Herder KMZ150 Flail	04/09/2013	5	12,500.00			12,500.00	5,941.77	2,300.04		8,241.81		4,258.19	6,000
7550	Herder KMZ150 Flail	15/05/2014	5	13,500.00			13,500.00	4,600.00	2,400.00		7,000.00		6,500.00	8,000
7551	Herder Rapier BK HAB Flail	15/05/2014	5	41,000.00			41,000.00	13,416.59	6,999.96		20,416.55		20,583.45	25,000
7552	McConnel Multisaw Head	01/02/2017	8	0.00	8,000.00		8,000.00	0.00	145.84		145.84		7,854.16	8,000
7553	TMK Tree Shear	01/02/2017	5	0.00	4,200.00		4,200.00	0.00	123.34		123.34		4,076.66	4,200
	<b>Cutting Machinery</b>			<b>206,210.90</b>	<b>12,200.00</b>	<b>0.00</b>	<b>218,410.90</b>	<b>133,834.82</b>	<b>17,445.26</b>	<b>0.00</b>	<b>151,280.08</b>	<b>0.00</b>	<b>67,130.82</b>	<b>91,700</b>
7636	6" Mobile Pump	07/01/1999	10	12,306.23	0.00	0.00	12,306.23	12,306.23	0.00	0.00	12,306.23	0.00	0.00	3,000
7901	Montabert Breaker	01/01/1999	6	6,493.00			6,493.00	6,493.00	0.00		6,493.00		0.00	500
7902	Diesel Pump 8"	20/01/2016	20	33,838.97			33,838.97	297.99	1,191.96		1,489.95		32,349.02	33,000
7903	Diesel Pump 6"	20/01/2016	20	29,035.80			29,035.80	237.96	951.84		1,189.80		27,846.00	28,000
7908	Herder 3.1m Basket (7120)	07/07/2004	5	1,875.00			1,875.00	1,875.00	0.00		1,875.00		0.00	500
7911	Herder 3.1m Basket (7547)	02/06/2006	5	1,875.00			1,875.00	1,875.00	0.00		1,875.00		0.00	500
7912	Herder MXZ 4.2m Mowing Basket (Spare)	29/06/2007	5	5,255.00			5,255.00	5,255.00	0.00		5,255.00		0.00	1,500

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value	Estimated Market Value
7914	Herder MXZT550B Mowing Basket (7118)	10/08/2009	5	9,620.00			9,620.00	9,620.00	0.00		9,620.00		0.00	500
7915	Herder MXZT550B Mowing Bucket (Spare)	12/04/2011	5	9,640.00			9,640.00	9,640.00	0.00		9,640.00		0.00	500
7916	Herder MXZT860 Mowing Bucket (7119)	12/04/2011	5	24,130.00			24,130.00	24,130.00	0.00		24,130.00		0.00	2,000
7917	Herder MRLT430SS Mowing Bucket (7547)	04/04/2012	5	6,150.00			6,150.00	4,920.00	1,230.00		6,150.00		0.00	2,000
7918	Herder MRLT430B Mowing Bucket (7120)	25/05/2012	5	6,150.00			6,150.00	4,817.50	1,230.00		6,047.50		102.50	2,000
7919	Herder MRLT430B Mowing Bucket (7115)	25/05/2012	5	6,150.00			6,150.00	4,817.50	1,230.00		6,047.50		102.50	2,000
7920	Herder MRZT550B Mowing Bucket (7121)	11/06/2013	5	8,190.00			8,190.00	3,507.78	1,238.04		4,745.82		3,444.18	5,000
7921	Herder MRZT860B Mowing Bucket (7122)	30/04/2015	5	23,025.00			23,025.00	4,005.00	4,005.00		8,010.00		15,015.00	18,000
7922	Herder MRZT860B Mowing Bucket (7123)	30/04/2015	5	23,025.00			23,025.00	4,005.00	4,005.00		8,010.00		15,015.00	18,000
<b>Baskets</b>				<b>194,452.77</b>	<b>0.00</b>	<b>0.00</b>	<b>194,452.77</b>	<b>85,496.73</b>	<b>15,081.84</b>	<b>0.00</b>	<b>100,578.57</b>	<b>0.00</b>	<b>93,874.20</b>	<b>114,000</b>
8028	Dowdswell Rotary Brush	25/05/1995	5	1,620.00			1,620.00	1,620.00	0.00		1,620.00		0.00	500
8030	3" Diesel Pump	17/06/1996	5	3,021.31			3,021.31	3,021.31	0.00		3,021.31		0.00	500
8031	High Level Pruning Saw	21/05/1997	5	437.00			437.00	437.00	0.00		437.00		0.00	100
8032	Workshop Equipment	30/11/2001	5	11,973.67			11,973.67	11,973.67	0.00		11,973.67		0.00	1,000
8033	Migtronic 385 MWF Welder	05/12/2002	5	1,320.00			1,320.00	1,320.00	0.00		1,320.00		0.00	1,000
8034	Plasma Cuttuer	06/12/2002	5	1,425.00			1,425.00	1,425.00	0.00		1,425.00		0.00	1,000
<b>Light Plant and Equipment</b>				<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>4,100</b>
7001	Switchgear	post 1996	20	145,575.95			145,575.95	119,545.52	7,278.84		126,824.36		18,751.59	23,000
7002	Telemetry at Lawyers	07/07/2003	1	3,662.46			3,662.46	3,662.46	0.00		3,662.46		0.00	0
<b>Fixed Plant</b>				<b>149,238.41</b>	<b>0.00</b>	<b>0.00</b>	<b>149,238.41</b>	<b>123,207.98</b>	<b>7,278.84</b>	<b>0.00</b>	<b>130,486.82</b>	<b>0.00</b>	<b>18,751.59</b>	<b>23,000</b>
<b>Fixed Assets: Plant and Equipment</b>				<b>£1,699,941.01</b>	<b>£33,720.75</b>	<b>£0.00</b>	<b>£1,733,661.76</b>	<b>£879,069.25</b>	<b>£146,727.48</b>	<b>£0.00</b>	<b>£1,025,796.73</b>	<b>£0.00</b>	<b>£707,865.03</b>	<b>£879,920.50</b>

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

Asset ID	Fixed Asset Register	Purchased/ Revalued	Depreciation Period (Years)	Capital Cost B/Fwd	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value	Estimated Market Value
PS01	Fleet Haven	31/03/2010	10	2,900.00			2,900.00	1,740.20	290.04		2,030.24		869.76	
PS02	Dawsmere	31/03/2010	10	2,700.00			2,700.00	1,620.00	270.00		1,890.00		810.00	
PS03	Lords	31/03/2010	10	2,800.00			2,800.00	1,679.80	279.96		1,959.76		840.24	
PS04	Fleet Fen	31/03/2010	10	12,600.00			12,600.00	7,560.00	1,260.00		8,820.00		3,780.00	
PS05	Clay Lake	31/03/2010	10	3,700.00			3,700.00	2,219.80	369.96		2,589.76		1,110.24	
PS06	Wisemans	31/03/2010	10	49,000.00			49,000.00	29,399.80	4,899.96		34,299.76		14,700.24	
PS07	Peartree Hill	31/03/2010	10	6,100.00			6,100.00	3,659.80	609.96		4,269.76		1,830.24	
PS08	Donningtons	31/03/2010	10	6,500.00			6,500.00	3,900.20	650.04		4,550.24		1,949.76	
PS09	Little Holland	31/03/2010	10	20,900.00			20,900.00	12,540.20	2,090.04		14,630.24		6,269.76	
PS10	Sutton St James	31/03/2010	10	4,200.00			4,200.00	2,520.00	420.00		2,940.00		1,260.00	
PS11	Manor Farm	31/03/2010	10	3,750.00			3,750.00	2,250.00	375.00		2,625.00		1,125.00	
PS12	Westmere	31/03/2010	10	4,150.00			4,150.00	2,489.80	414.96		2,904.76		1,245.24	
PS13	Holbeach Bank	31/03/2010	10	2,050.00			2,050.00	1,229.80	204.96		1,434.76		615.24	
PS14	Gotts	31/03/2010	10	3,700.00			3,700.00	2,219.80	369.96		2,589.76		1,110.24	
PS15	Roses	31/03/2010	10	3,450.00			3,450.00	2,070.00	345.00		2,415.00		1,035.00	
PS16	Lawyers	31/03/2010	10	28,250.00			28,250.00	16,950.20	2,825.04		19,775.24		8,474.76	
<b>Fixed Assets: Pumping Stations</b>				<b>£156,750.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£156,750.00</b>	<b>£94,049.40</b>	<b>£15,674.88</b>	<b>£0.00</b>	<b>£109,724.28</b>	<b>£0.00</b>	<b>£47,025.72</b>	
6500	RT Equipment	31/03/1996	3	11,654.50			11,654.50	11,654.50	0.00		11,654.50		0.00	
6003	Panasonic Telephone System	25/04/2002	3	2,675.00			2,675.00	2,675.00	0.00		2,675.00		0.00	
6004	Ricoh A1018D Digital Copier	13/12/2002	3	4,400.00			4,400.00	4,400.00	0.00		4,400.00		0.00	
6007	Network Server and Software	13/12/2002	3	7,934.00			7,934.00	7,934.00	0.00		7,934.00		0.00	
6008	Laserjet Mono Printer	13/12/2002	3	867.00			867.00	867.00	0.00		867.00		0.00	
6009	Mailserver and Software	13/12/2002	3	1,114.00			1,114.00	1,114.00	0.00		1,114.00		0.00	
6010	Sage Line 100	13/12/2002	3	9,969.00			9,969.00	9,969.00	0.00		9,969.00		0.00	
6011	Computer - Drawing Office	13/12/2002	3	1,099.00			1,099.00	1,099.00	0.00		1,099.00		0.00	
6012	Computer Upgrade	13/12/2002	3	784.00			784.00	784.00	0.00		784.00		0.00	
6014	Office XP Professional	27/03/2003	3	1,740.00			1,740.00	1,740.00	0.00		1,740.00		0.00	
6015	HP Deskjet Map Printer	23/03/2003	3	8,058.00			8,058.00	8,058.00	0.00		8,058.00		0.00	
6016	Laser Printer 5550dtn	27/09/2005	3	3,580.00			3,580.00	3,580.00	0.00		3,580.00		0.00	
6018	Map Objects	13/12/2005	3	4,950.00			4,950.00	4,950.00	0.00		4,950.00		0.00	
6019	Laptop HP NX6125 AMD Turion	02/06/2006	3	1,169.94			1,169.94	1,169.94	0.00		1,169.94		0.00	
6020	Colour Scanner	02/06/2006	3	6,709.95			6,709.95	6,709.95	0.00		6,709.95		0.00	
6021	Aspirin T5 Workstation (JAM)	29/06/2006	3	825.00			825.00	825.00	0.00		825.00		0.00	
6022	Dell M90 Laptop	20/12/2006	3	2,296.00			2,296.00	2,296.00	0.00		2,296.00		0.00	
6023	Lenovo Laptop (KV)	19/05/2008	3	931.00			931.00	931.00	0.00		931.00		0.00	
6024	Lenovo Laptop (DM)	24/06/2008	3	916.00			916.00	916.00	0.00		916.00		0.00	
6025	Laptop (AP)	29/08/2009	3	976.00			976.00	976.00	0.00		976.00		0.00	
6026	HP Colour Laserjet Printer	08/12/2008	3	122.98			122.98	122.98	0.00		122.98		0.00	
<b>Fixed Assets: Office and RT Equipment</b>				<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	
A021	Office Site: LL216353	01/04/2007	N/A	242,500.00			242,500.00	42,500.00	0.00		42,500.00		200,000.00	
A022	Offices and Workshop: LL58863	01/04/2007	20	499,713.12			499,713.12	285,000.00	0.00		285,000.00		214,713.12	
A025	Office and Workshop Refurbishment	31/03/2016	10	112,293.69			112,293.69	0.00	11,229.36		11,229.36		101,064.33	
A026	Office and Workshop Refurbishment	28/02/2017	10	0.00	16,750.02		16,750.02	0.00	279.16		279.16		16,470.86	
<b>Fixed Assets: Land and Buildings</b>				<b>£854,506.81</b>	<b>£16,750.02</b>	<b>£0.00</b>	<b>£871,256.83</b>	<b>£327,500.00</b>	<b>£11,508.52</b>	<b>£0.00</b>	<b>£339,008.52</b>	<b>£0.00</b>	<b>£532,248.31</b>	
<b>Shared Consortium Assets (31.67% of NRV)</b>		31/03/2012	1	<b>£1,971.44</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£1,971.44</b>	<b>£1,971.44</b>	<b>0.00</b>	<b>£0.00</b>	<b>£1,971.44</b>	<b>£0.00</b>	<b>£0.00</b>	
<b>Fixed Assets</b>				<b>£2,785,940.63</b>	<b>£50,470.77</b>	<b>£0.00</b>	<b>£2,836,411.40</b>	<b>£1,375,361.46</b>	<b>£173,910.88</b>	<b>£0.00</b>	<b>£1,549,272.34</b>	<b>£0.00</b>	<b>£1,287,139.06</b>	



From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
1	<b>Balances brought forward</b>		
	General Reserve	1,565,056	1,532,073
	Development Reserve	379,001	432,244
	Capital Works Reserve	233,032	372,234
	Plant Renewals Reserve	1,545,688	1,545,688
	Revaluation Reserve	493,089	477,414
	Pension Reserve	-4,893,000	-4,767,000
	<b>As per Statement of Accounts</b>	<b>-677,134</b>	<b>-407,347</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-4,893,000	-4,767,000
	Net Book Value of Tangible Fixed Assets	1,113,900	1,410,579
		<b>-3,779,100</b>	<b>-3,356,421</b>
	<b>(=) Adjusted Balances brought forward (Net Current Assets)</b>	<b>3,101,966</b>	<b>2,949,073</b>
2	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	931,805	931,733
	Special Levies issued by the Board	1,203,435	1,203,529
	<b>As per Statement of Accounts</b>	<b>2,135,240</b>	<b>2,135,262</b>
3	<b>(+) All Other Income</b>		
	Grants Applied	0	51,607
	Rental Income	2,365	817
	Income from Rechargeable Works	145,814	12,261
	Investment Interest	14,510	18,195
	Development Contributions	53,243	114,041
	Other Income	16,455	194,508
	Profit/(Loss) on disposal of Fixed Assets	-3,200	0
	<b>As per Statement of Accounts</b>	<b>229,187</b>	<b>391,429</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
	Capital Cost of disposals	119,425	0
	Accumulated depreciation written out	-85,925	0
		<b>33,500</b>	<b>0</b>
	<b>(=) Adjusted Other Income</b>	<b>262,687</b>	<b>391,429</b>
4	<b>(-) Staff Costs</b>		
	Labour Operations Account	574,590	546,011
	Technical Support Staff Costs	135,748	142,221
	Administration Staff Costs	85,349	90,455
		<b>795,687</b>	<b>778,687</b>
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	364,798	320,556

From: 01 April 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017		ACTUAL 2015/16 £	ACTUAL 2016/17 £
	Environment Agency Precept	145,835	145,835
	Maintenance Works	1,295,209	1,397,359
	Administration Charges	170,835	289,037
	Cost of Rechargeable Works	98,577	8,944
	Net Deficit/(Surplus) on Operating Accounts	129,712	32,955
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
	<b>As per Statement of Accounts</b>	<b>2,220,641</b>	<b>2,210,361</b>
	<b>(-) Depreciation Charged</b>		
	Mobile Plant and Equipment	150,432	146,726
	Buildings	0	11,509
	Pumping Stations	15,675	15,675
		<b>166,107</b>	<b>173,910</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>795,687</b>	<b>778,687</b>
	<b>(+) Capitalised Additions</b>		
	Office and Workshop Refurbishment	112,294	16,750
	Mobile Plant and Equipment	383,993	33,721
		<b>496,286</b>	<b>50,471</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>1,755,133</b>	<b>1,308,235</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	1,532,073	1,389,822
	Development Reserve	432,244	546,285
	Capital Works Reserve	372,234	732,447
	Plant Reserve	1,545,688	1,545,688
	Revaluation Reserve	477,414	461,739
	Pension Reserve	-4,767,000	-5,459,000
	<b>As per Statement of Accounts</b>	<b>-407,347</b>	<b>-783,019</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-4,767,000	-5,459,000
	Net Book Value of Tangible Fixed Assets	1,410,579	1,287,139
		<b>-3,356,421</b>	<b>-4,171,861</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>2,949,073</b>	<b>3,388,842</b>
8	<b>Total Cash and Short Term Investments</b>		
	Bank Current Account	91,030	342,995
	Short term Investments	2,900,000	3,200,000
	<b>As per Statement of Accounts</b>	<b>2,991,030</b>	<b>3,542,995</b>
9	<b>Total Fixed Assets and Long Term Assets</b>		
	Land and Buildings (valued at Purchase Cost)	854,507	871,257
	Office and RT Equipment (valued at Purchase Cost)	72,771	72,771
	Plant and Equipment (valued at Purchase Cost)	1,699,941	1,733,662
	Pumping Stations (Revalued)	156,750	156,750
	Shared Consortium Assets (NRV)	0	0
	<b>As per Fixed Asset Register</b>	<b>2,783,969</b>	<b>2,834,440</b>



**From:** 01 April 2016  
**To:** 31 March 2017

**Period To:** 12  
**Year Ended:** 31 March 2017

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017	ACTUAL	ACTUAL
	2015/16	2016/17
	£	£

**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 2016  
To: 31 March 2017

Period To: 12  
Year Ended: 31 March 2017

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2017	ACTUAL 2015/16 £	ACTUAL 2016/17 £
---------	---	------------------------	------------------------

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2015/16 £	ACTUAL 2016/17 £
------	--------------------------------------	------------------------	------------------------

<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>2,949,073</b>	<b>3,388,842</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Stock	3,759	5,990
	Debtors Control Account	69,411	12,132
	Work in Progress	0	0
	Ratepayers Due	23,293	4,634
	Prepayments	7,312	5,908
	Prepayments/(Accruals) WMA	2,584	-28,800
	Accrued Interest	0	0
	VAT Due from HMRC	11,173	33,559
	Grants Due	0	485
		<b>117,532</b>	<b>33,908</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Creditors Control Account	493	293
	Grants Unapplied	148,470	184,348
	Holiday Entitlement Control	2,796	2,824
	Payroll Liabilities	0	0
	Accruals	-1,500	0
	Rates/Special Levies Paid in Advance	9,230	596
		<b>159,489</b>	<b>188,061</b>
	<b>(=) Box 8</b>	<b>2,991,030</b>	<b>3,542,995</b>
<b>8</b>	<b>(=) Total Cash and Short Term Investments</b>		
	Bank Current Account	91,030	342,995
	Short term Investments	2,900,000	3,200,000
		<b>2,991,030</b>	<b>3,542,995</b>

P J CAMAMILE  
CHIEF EXECUTIVE

9 MAY 2017

✓ A/E  
09/06/12

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

## Annual return for the year ended 31 March 2017

---

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 Section 1 and Section 2 in order and in accordance with the requirements of the Accounts and Audit Regulations 2015.**

### Completing your annual return

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

Complete all 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 2017, 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 and public display of Sections 1, 2 and 3. You must publish and display the annual return, including the external auditor's report, by 30 September 2017.

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

More guidance on completing this annual return is available in the Practitioners' Guide that can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.slcc.co.uk](http://www.slcc.co.uk) or from [www.ada.org.uk](http://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 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

SOUTH HOLLAND IDB

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 2017, 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
			has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority on:

09/05/2017

Signed by Chair at meeting where approval is given:

*[Signature]*

and recorded as minute reference:

33/17/02

Clerk:

*[Signature]*

\*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 2016/17 for

Enter name of  
smaller authority here:

SOUTH HOLLAND IDB

	Year ending		Notes and guidance
	31 March 2016 £	31 March 2017 £	
1. Balances brought forward	3101966	2949073	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	2135240	2135262	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	262687	391429	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	795687	778687	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	1755133	1308235	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	2949073	3388842	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	2991030	3542995	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	2783969	2834440	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.
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 2017 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. Andrews

Date

09/05/2017

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

09/05/2017

and recorded as minute reference:

35/17/01

Signed by Chair at meeting where approval is given:

M. W. H.

## Section 3 – External auditor report and certificate

In respect of:

Enter name of  
smaller authority here:

SOUTH HOLLAND IDB

### 1. 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 2017; 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.

### 2. 2016/17 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 other matters have come to our attention giving cause for concern that relevant legislative 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)

### 3. 2016/17 External auditor certificate

We certify/~~do not 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 2017.

\* We do not certify completion because:

External auditor signature

Grant Thornton UK LLP

External auditor name

Grant Thornton UK LLP

Date

12 September 2017

Note: The NAO issued guidance applicable to external auditors' work on 2016/17 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))



# Annual internal audit report 2016/17 to

Enter name of  
smaller authority here:

SOUTH HOLLAND IDB.

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 2017.

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.			N/A
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)	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			

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)

Name of person who carried out the internal audit

Kathy Woodward

Signature of person who carried out the internal audit

K Woodward

Date

03/04/2017

\*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 2016/17 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 unexplained or unapproved amendments may be returned and incur additional costs.
3. **Smaller authorities must approve Section 1 on page 2 before approving Section 2 on page 3.**
4. Use the checklist provided below. Use a second pair of eyes, perhaps a Councillor or Board Member, to review the annual return for completeness and accuracy before sending it to the external auditor.
5. 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.
6. 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\*.
7. 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 a complete numerical and narrative analysis to support your explanation. There are a number of examples provided in the Practitioners' Guide\* to assist you.
8. 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.
9. **You must inform the external auditor of the date set for the commencement of the period for the exercise of public rights.**
10. Make sure that your accounting statements add up and the balance carried forward from the previous year (Box 7 of 2016) equals the balance brought forward in the current year (Box 1 of 2017).
11. 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, <b>including the dates set for the period for the exercise of public rights</b> , 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 2017 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: The Practitioners' Guide is available from your local NALC, SLCC or ADA representatives or from [www.nalc.gov.uk](http://www.nalc.gov.uk) or [www.slcc.co.uk](http://www.slcc.co.uk) or [www.ada.org.uk](http://www.ada.org.uk).



**Water Management Alliance**

**INTERNAL AUDIT REPORT**

**2016/17**

**April 2017**

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 Kathy Woodward for the year 2016-17. 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 5 of the Accounts and Audit Regulations 2015 requires that '*A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*'. 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. During the financial year 2016-17 the Alliance entered into a contract to provide administration and management services to the Pevensey and Cuckmere Water Level Management Board for a period of two years.

New guidance was issued on 30<sup>th</sup> March 2017 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 2017*'. Although the new guide does not become mandatory until the 2017/18 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. Most of the recommendations made have been implemented. There is one recommendation still outstanding in relation to segregation of duties in timesheet authorisation, but this is only a best practice recommendation with no significant risks arising as a consequence.

## 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)

Sallyanne Jeffrey, 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><b>1. Bank Reconciliation</b></p> <p><b>Observation</b></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 cash flow statement. King's Lynn IDB bank account became overdrawn during the year, but was rectified the following day with no charges being incurred.</p> <p>There were a number of occasions where the dates on the cashbook reconciliation did not tie back to the bank statements being reconciled. The information contained within the report was correct.</p> <p>The use of the unreconciled reports on the cash book seems to have dropped off throughout the course of the year resulting in a large amount of manual reconciliation taking place.</p> <p>It was difficult in some cases to identify the information relating to each individual bank reconciliation that is filed within the folder</p> <p><b>Consequence</b></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. The unreconciled reports are not used effectively.</p> <p><b>Recommendation</b></p> <ol style="list-style-type: none"> <li>1. Agree to use the unreconciled report function of sage to minimise the amount of manual reconciliation needed in the process to improve the audit trail of the reconciliation.</li> <li>2. Agree to use file separation in the folders to identify each individual bank reconciliation.</li> </ol>	Low	<p>Agreed.</p> <p>The unreconciled report will be used more consistently.</p> <p>Filing will be improved.</p> <p>Finance Officer</p>

Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p><b>2. Timesheet Authorisation</b></p> <p><b>Observation</b></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.</p> <p><b>Consequence</b></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><b>Recommendation</b></p> <p>To be discussed to establish if the new offices at Martham create on opportunity for a monthly meet up of the Catchment Engineer and the Operations Manager to sign / countersign timesheets when required.</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><b>3. Financial Regulations</b></p> <p><b>Observation</b></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>There were two Chaps payments made in Dec 2016 on urgent request of the Chief Executive via email.</p> <p>It was later found that the Chief Executive's personal email account had been impersonated by a fraudster and the requests to make a payment where in fact a fraud. This type of fraud is called phishing (sending fraudulent emails) and social engineering (manipulating the victim into performing a task they would not normally do). The total amount lost was £34,438. The Police and the Bank were contacted to try and recover the money – with little success.</p> <p>Weaknesses in the finance system were also observed around the allocation of reference numbers for invoices. There is no 'unique' identifier parameter meaning that many different invoices can be allocated the same reference number and also the second reference where the invoice number received from the supplier would be populated is also not unique. The means that there is no system control over paying duplicate invoices.</p> <p><b>Consequence</b></p> <p>1) Ensuring appropriate authorisation of payments is essential in ensuring the organisation is not targeted by criminals taking advantage of weak systems of internal control.</p>	<p>1) High</p> <p>2) Low</p>	<p>Agreed.</p> <p>Changes have been made to each Board's Financial Regulations (please see attached).</p> <p>Chief Executive.</p> <p>Agreed</p> <p>Speak again to Finance System Advisors about a possible upgrade/change in accounting software.</p> <p>Finance Officer / Chief Executive</p>



Observations and their effects/ Recommendations	Priority	Agreed Action/ Responsible Officer/ Target Date
<p>2) Duplicate invoices could be processed as there is no system control in place to prevent this happening. Each transaction cannot be identified individually by its reference (transaction) number causing confusion.</p> <p><b>Recommendation</b></p> <p>1) Financial Regulations need to be followed at all times, by all members of staff. An enhancement has been made to the financial regulations for adoption immediately.</p> <p>2) Finance Officer to speak to finance system advisors about 'unique' reference numbers and if this can be incorporated into the system upgrade.</p>		



## **WATER MANAGEMENT ALLIANCE**

### **INTERNAL AUDIT TERMS OF REFERENCE 2016-17**

## **1. INTRODUCTION**

---

1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the year 2016-17.

1.2 Section 6 of The Accounts and Audit Regulations 2015 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 2017

1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 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.
- Pevensey and Cuckmere Water Level Management Board

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

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

---

2.1 The work of the Internal Auditor will be guided by 'Governance and Accountability for Smaller Authorities in England – A Practitioners Guide (Rev March 2017)'.

2.2 In order to be able to complete section 4 of the Electronic Annual Return for 2017 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 2015-16 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.

## Internal Audit Services

---

- 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 2016-17.

### 4. WORK PLAN

---

4.1 The audit will be undertaken by  
Miss Kathy Woodward, CPFA  
Shared Internal Audit Manager, Borough Council of King's Lynn and West Norfolk.

4.2 The audit has been allocated 5 days, which will be utilised as follows:

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2015-16.	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	.....	.....
Kathy Woodward Shared Internal Audit Manager Borough Council of King's Lynn and West Norfolk	.....	.....

## FRS102 as at 31 March 2017 - Results Schedule

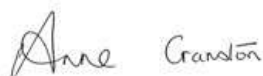
**ATTENTION**

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2017 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the report on the disclosure to any third party apply equally to this Results Schedule.

Fund	Lincolnshire Pension Fund
Administering Authority	Lincolnshire County Council
Employer	South Holland Internal Drainage Board
Terms of Engagement Signed	20 March 2017

**Please Note**

The figure shown for actual investment returns from 1 April 2016 - 31 March 2017 (on page 2) includes an estimated return between 28 February 2017 - 31 March 2017 based on the asset split as at 28 February 2017.



Anne Cranston AFA

For and on behalf of Hymans Robertson LLP

12 April 2017

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	10	287	55
Deferred Pensioners	9	28	56
Pensioners	38	312	72

Deferred pensioners include undecided leavers and frozen refunds. Salaries are actual, not full-time equivalent.

### Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2016 to 31 March 2017	£324,000

### LGPS early retirements

New Early Retirements 1 April 2016 to 31 March 2017	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2016 to 31 March 2017	Number	Recharged Accrued Pension (£)	Total Actual Recharged Pension (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Investment returns

The return on the Fund in market value terms for the period to 31 March 2017 is based on actual Fund returns as provided by the Administering Authority. Details are given below:

Actual Returns from 1 April 2016 to 31 March 2017	22.8%
<b>Total Returns from 1 April 2016 to 31 March 2017</b>	<b>22.8%</b>

## The major categories of plan assets as a percentage of total plan assets

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2017.

Period Ended	31 Mar 2017	31 Mar 2016
Equities	77%	76%
Bonds	12%	13%
Property	11%	11%
Cash	0%	0%

I estimate the bid value of the Fund's assets as at 31 March 2017 to be £2,109,000,000 based on information provided by the Administering Authority and allowing for index returns where necessary.

## Unfunded benefits

A summary of the membership data in respect of unfunded benefits is shown below.

LGPS Unfunded Pensions	Number at 31 March 2017	Annual Unfunded Pension £(000)
Male	1	-
Female	1	-
Dependants	1	3
<b>Total</b>	<b>3</b>	<b>3</b>

Teacher Unfunded Pensions	Number at 31 March 2017	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

The annual unfunded pensions include the 2017 pension increase.

## Bulk transfers

I have not been asked to value any bulk transfers of membership this period.



## Section 2 - Assumptions

### Financial assumptions

My recommended financial assumptions, as described in the accompanying report, are summarised below:

Period Ended	31 Mar 2017 % p.a.	31 Mar 2016 % p.a.
Pension Increase Rate	2.4%	2.1%
Salary Increase Rate	2.8%	3.6%
Discount Rate	2.5%	3.4%

### Mortality

Vita curves with improvements in line with CMI 2013 model assuming the current rate of improvements has peaked and will converge to a long term rate of 1.25% p.a.

Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	22.1 years	24.4 years
Future Pensioners*	24.1 years	26.6 years

\* Figures assume members aged 45 as at the last formal valuation date.

### Historic mortality

Life expectancies for the prior period end are also based on the Fund's VitaCurves. The allowance for future life expectancies are shown below:

Period Ended	Prospective Pensioners	Pensioners
31 March 2016	CMI 2010 model assuming the current rate of improvements have peaked and will converge to a long term rate 1.25% p.a.	CMI 2010 model assuming the current rate of improvements have peaked and will converge to a long term rate 1.25% p.a.

Please note that the mortality assumptions have been changed since the previous accounting period. For details of life expectancies based on the previous period's assumption, please refer to the Employer's 2016 report.

### Commutation

An allowance is included for future retirements to elect to take 50% of the maximum additional tax-free cash up to HMRC limits for pre-April 2008 service and 75% of the maximum tax-free cash for post-April 2008 service.

## Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2017

### Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2017

Period ended 31 March 2017	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	1,904		1,904
Present value of funded liabilities		6,645	(6,645)
Present value of unfunded liabilities		26	(26)
<b>Opening Position as at 31 March 2016</b>	<b>1,904</b>	<b>6,671</b>	<b>(4,767)</b>
Service cost			
Current service cost*		114	(114)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>114</b>	<b>(114)</b>
Net interest			
Interest income on plan assets	60		60
Interest cost on defined benefit obligation		222	(222)
Impact of asset ceiling on net interest	-	-	-
<b>Total net interest</b>	<b>60</b>	<b>222</b>	<b>(162)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>60</b>	<b>336</b>	<b>(276)</b>
Cashflows			
Plan participants' contributions	21	21	-
Employer contributions	109		109
Contributions in respect of unfunded benefits	4		4
Benefits paid	(382)	(382)	-
Unfunded benefits paid	(4)	(4)	-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>1,712</b>	<b>6,642</b>	<b>(4,930)</b>
Remeasurements			
Changes in demographic assumptions		(106)	106
Changes in financial assumptions		904	(904)
Other experience		(120)	120
Return on assets excluding amounts included in net interest	149		149
Changes in asset ceiling	-	-	-
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>149</b>	<b>678</b>	<b>(529)</b>
Fair value of plan assets	1,861		1,861
Present value of funded liabilities		7,294	(7,294)
Present value of unfunded liabilities**		26	(26)
<b>Closing position as at 31 March 2017</b>	<b>1,861</b>	<b>7,320</b>	<b>(5,459)</b>

\* The current service cost includes an allowance for administration expenses of 0.4% of payroll.

\*\* This liability comprises of approximately £26,000 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions. For unfunded liabilities as at 31 March 2017, it is assumed that all unfunded pensions are payable for the remainder of the member's life. It is further assumed that 90% of pensioners are married (or cohabiting) at death and that their spouse (cohabitee) will receive a pension of 50% of the member's pension as at the date of the member's death.

**Information about the Defined Benefit Obligation**

	Liability split £(000) as at 31 March 2017	Liability split (%) as at 31 March 2017	Weighted Average Duration
Active members	2,073	28.4%	19.6
Deferred members	755	10.4%	16.9
Pensioner members	4,466	61.2%	9.9
<b>Total</b>	<b>7,294</b>	<b>100.0%</b>	<b>12.7</b>

Please note that the above figures are for the funded obligations only and do not include any unfunded pensioner liabilities. The durations are as they stood at the date of the most recent actuarial valuation of the Employer.

## Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2016

Period ended 31 March 2016	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,082		2,082
Present value of liabilities		6,975	(6,975)
<b>Opening Position as at 31 March 2015</b>	<b>2,082</b>	<b>6,975</b>	<b>(4,893)</b>
Service cost			
Current service cost*		129	(129)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>129</b>	<b>(129)</b>
Net interest			
Interest income on plan assets	61		61
Interest cost on defined benefit obligation		213	(213)
Impact of asset ceiling on net interest	-	-	-
<b>Total net interest</b>	<b>61</b>	<b>213</b>	<b>(152)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>61</b>	<b>342</b>	<b>(281)</b>
Cashflows			
Plan participant's contributions	23	23	-
Employer contributions	109		109
Contributions in respect of unfunded benefits	3		3
Benefits paid	(333)	(333)	-
Unfunded benefits paid	(3)	(3)	-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>1,942</b>	<b>7,004</b>	<b>(5,062)</b>
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(261)	261
Other experience		(72)	72
Return on assets excluding amounts included in net interest	(38)		(38)
Changes in asset ceiling	-	-	-
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(38)</b>	<b>(333)</b>	<b>295</b>
Fair value of plan assets	1,904		1,904
Present value of funded liabilities		6,645	(6,645)
Present value of unfunded liabilities		26	(26)
<b>Closing position as at 31 March 2016</b>	<b>1,904</b>	<b>6,671</b>	<b>(4,767)</b>

\* The current service cost includes an allowance for administration expenses of 0.4% of payroll.

Please note that I have only shown a one year history of results and if further information is required please see the previous years' reports.

## Section 4 - Projected defined benefit cost for the period to 31 March 2018

### Analysis of projected amount to be charged to operating profit for the period to 31 March 2018

Period Ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		140	(140)	(43.1%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>140</b>	<b>(140)</b>	<b>(43.1%)</b>
Interest income on plan assets	46		46	14.2%
Interest cost on defined benefit obligation		181	(181)	(55.9%)
<b>Total Net Interest Cost</b>	<b>46</b>	<b>181</b>	<b>(135)</b>	<b>(41.7%)</b>
<b>Total Included in Profit and Loss</b>	<b>46</b>	<b>321</b>	<b>(275)</b>	<b>(84.8%)</b>

\* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £324,000.

The contributions paid by the Employer are set by the Fund Actuary at each triennial actuarial valuation (the most recent being as at 31 March 2016), or at any other time as instructed to do so by the Administering Authority. The contributions payable over the period to 31 March 2020 are set out in the Rate and Adjustments certificate. For further details on the approach adopted to set contribution rates for the Employer, please refer to the 2016 actuarial valuation report.

I estimate the Employer's contributions for the period to 31 March 2018 will be approximately £325,000.

Notes:

The above figures should be treated as estimates and may need to be adjusted to take account of:

- any material events, such as curtailments, settlements or the discontinuance of the Employer's participation in the Fund;
- any changes to accounting practices;
- any changes to the Scheme benefit or member contribution rates; and/or
- any full funding valuation that may have been carried out on the Employer's behalf.

The monetary amount of the projected service cost for the period to 31 March 2018 may be adjusted to take account of actual pensionable payroll for the period.

## Section 5 - Sensitivity Analysis

### Sensitivity analysis

FRS102 does not require disclosure of the sensitivity of the results to the methods and assumptions used. However, it is recommended best practice that this information is included and we have therefore shown these in the report.

The sensitivities regarding the principal assumptions used to measure the scheme liabilities are set out below:

Change in assumptions at 31 March 2017:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	6%	466
0.5% increase in the Salary Increase Rate	1%	44
0.5% increase in the Pension Increase Rate	6%	416

#### Notes:

In order to quantify the impact of a change in the financial assumptions used, we have calculated and compared the value of the scheme liabilities as at 31 March 2017 on varying bases. The approach taken is consistent with that adopted to derive the FRS102 figures provided in this report.

The principal demographic assumption is the longevity assumption (i.e. member life expectancy). For sensitivity purposes, we estimate that a one year increase in life expectancy would approximately increase the Employer's Defined Benefit Obligation by around 3-5%. In practice the actual cost of a one year increase in life expectancy will depend on the structure of the revised assumption (i.e. if improvements to survival rates predominantly apply at younger or older ages).

Please note the above figures have been derived based on the membership profile of the Employer as at the date of the most recent actuarial valuation.

For further details on the method and assumptions used please refer to the accompanying report 'Actuarial Valuation as at 31 March 2017 for Accounting Purposes'.

The approach taken in preparing the sensitivity analysis shown is consistent with that adopted in the previous year.

# Annual Report for the year ended

## 31 March 2017

**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 18 September 2017 a copy must be provided to:**

- Department for Environment, Food and Rural Affairs, Flood Management Division, Area 3C, Nobel House, 17 Smith Square, London SW1P 3JR via [floodreports@defra.gsi.gov.uk](mailto:floodreports@defra.gsi.gov.uk)
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via [rachael.hill@environment-agency.gov.uk](mailto:rachael.hill@environment-agency.gov.uk)
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

**SOUTH HOLLAND**

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2017- 18

*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 2017-18 (forecast)	
Name of local authority	2017-18 forecast £
1. BOSTON BOROUGH COUNCIL	868
2. SOUTH HOLLAND DISTRICT COUNCIL	1,232,715
3.	
4.	
5.	
6.	
7.	
8.	
<b>Total</b>	<b>1,233,583</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2017

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 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 2017*

	Notes	Year ending 31 March 2017 £
<b>INCOME</b>		
Drainage Rates		931,733
Special Levies		1,203,529
Contributions from the Environment Agency		0
Contributions applied from developers/other beneficiaries		114,041
Government Grants		51,607
Rechargeable Works		12,261
Interest and Investment Income		18,195
Rents and Acknowledgements		817
Other Income		194,508
<b>Total income</b>		<b>2,526,691</b>
<b>EXPENDITURE</b>		
New Works and Improvement Works		320,556
Contributions to the Environment Agency		145,835
Drains Maintenance		1,105,304
Pumping Stations, Sluices and Water level control structures		286,437
Administration		289,037
Rechargeable Works		8,944
Finance Charges		0
SSSIs		0
IDB Biodiversity Action Plan actions or other biodiversity activities		5,619
Other Expenditure		32,956
<b>Total expenditure</b>		<b>2,194,688</b>
<b>EXCEPTIONAL ITEMS</b>		
Profits/(losses) arising from the disposal of fixed assets		0
<b>Net Operating Surplus/(Deficit) for the year</b>		<b>332,003</b>



## Notes:

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

## Section B –IDB Reporting

### Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. 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? [https://www.wlma.org.uk/uploads/SHIDB\\_Policy\\_Statement.pdf](https://www.wlma.org.uk/uploads/SHIDB_Policy_Statement.pdf) Yes ☒

No ☐

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

### 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.

### Biodiversity

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

If "yes" is the report available to the public.....Yes ☒ No ☐

Has your Biodiversity Action Plan been updated in the last five years?.....Yes ☒ No ☐

Have you taken all the BAP actions for the financial year, including reporting?.....Yes ☒ No ☐

### 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

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)

Bespoke Microsoft Access Database and GIS.

Has your Board continued to undertake visual inspections and update asset databases on an annual basis? ..... Yes ☒ No ☐

Guidance and Best Practice

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

21

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

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

Considered: ..... Yes ☒ No ☐

Implemented: ..... Yes ☒ No ☐

Please detail:

Various presentations.

Immediate Action

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

Is your Board's website information current for 2017? (Board membership, audited accounts, programmes of works, WLMPs, etc) ..... Yes ☒ No ☐

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

Has your Board adopted the following governance documents?

Standing Orders ..... Yes ☒ No ☐

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

Byelaws ..... Yes ☒ No ☐

If you have Byelaws are they Flood and Water Management Act compliant i.e. Written for the purposes of environmental protection? ..... Yes ☒ No ☐

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

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

Financial Regulations ..... Yes ☒ No ☐

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

### Board membership and attendance

Seats available to elected members under the Land Drainage Act 1991.	10
Seats available to appointed members under the Land Drainage Act 1991.	11
Number of elected members on the board at year end.	10
Number of appointed members on the board at year end.	11
Mean average number of elected members in attendance at each board meeting over the last financial year.	8
Mean average number of appointed members in attendance at each board meeting over the last financial year.	9

Have you held elections within the last three years? ..... Yes ☒ No ☐

Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938? ..... Yes ☒ No ☐

### Complaints procedure

Is the procedure for a member of the public to make a complaint about the IDB accessible from the front page of its website? ..... Yes ☒ No ☐

## Section C – Declaration

---

SOUTH HOLLAND

Internal Drainage Board

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

Signature

*P. Camamile*

Date

13/09/2017

Name in BLOCK LETTERS

P J CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

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



### BOARD MEMBERSHIP AS AT 31 MARCH 2017

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Geest J L van	4	4	100	john@jlfarms.co.uk
Grundy N J	4	3	75	ngrundy@onetel.com
Hay A G	4	3	75	andrewhay@afiweb.net
Markillie S A R **	4	2	50	shf@strawberryhall.co.uk
Perowne J	4	4	100	julian@jackbuck.co.uk
Stancer I (wef Feb 17)	1	1	100	I.stancer@farming.co.uk
Taylor S R	4	2	50	sam@taylors-bulbs.com
Thompson R C	4	4	100	office@gtfarms.co.uk
Ward J W	4	3	75	office@wardfarming.co.uk
Worth D R *	4	4	100	duncan.worth@ahworth.co.uk
<b>APPOINTED MEMBERS</b>				
<b>South Holland DC</b>				
Biggadike F	4	2	50	fbiggadike@sholland.gov.uk
Booth S M	4	1	25	simonmbooth@aol.com
Carter T (Mrs)	4	3	75	tcarter@sholland.gov.uk
Coupland P	4	4	100	pcoupland@sholland.gov.uk
Foyster P	4	4	100	pfoyster@sholland.gov.uk
Howard M	4	2	50	howardowlman:aol.com
Seymour M D	4	4	100	mseymour@sholland.gov.uk
Sneath E (Mrs)	4	4	100	Elizabeth.sneath@sholland.gov.uk
Tyrrell J	4	3	75	jtyrrell@sholland.gov.uk
Walls P M	4	4	100	n/a
<b>South Holland DC/ Boston BC</b>				
Casson A	4	4	100	acasson@sholland.gov.uk

\* Chairman

\*\* Vice-Chairman

Average attendance = 80%



## **Board Members and Officers**

### **Gifts and Hospitality Register for 2016/17**

<b>Date</b>	<b>Member/Employee</b>	<b>Offer from</b>	<b>Description</b>	<b>Value (if known)</b>	<b>Accepted/Declined</b>
2/12/2016	Karl Vines , Engineer, Dom Morris, Assistant Engineer, Andy Fitzjohn, Plant Engineer, Rachael Yeowel, Apprentice	SLD Pumps	1 no wicker hamper 330mm x 230mm x 140mm split between four employees**	Not known	Accepted

\*\*Hamper containing 1 no 100g bag chocolate stars (with red ribbon bow), · 4 no rich fruit mince pies, 1 no 150g box Belgian cocoa dusted truffle chocolates (with red ribbon bow), 1 no 100g jar of dry roasted peanuts, 1 no 113g jar of Four Berry Preserve, 1 no 50g box of red onion and cheddar biscuits, 1 no 150g box of Red Velvet Crunch Butter Biscuits, 1 no 75 cl bottle Luccello Merlot wine.