



South Holland
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2019**

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 5 of the Guidance published by the Association of Drainage Authorities on 30 March 2019. 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 on all plant and equipment purchased before 31 March 2018 and using the reducing balance method thereafter.
- (v) The useful lives of the various assets held on the Fixed Assets 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

All plant with an engine = 22%
All plant without an engine = 18%
All vehicles = 25%

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 2018/19.
- (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 2019 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.

NOTE ACCOUNTING POLICIES (CONTINUED)

- (ii) Profits or losses on the disposal of fixed assets are shown separately on the face of the Income and Expenditure Account prior to the Operating Net Surplus/(Deficit).

9 INCOME RECOGNITION

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

10 RESERVES

The Board holds Reserves as itemised below. The adequacy of these Reserves is reviewed by the Board annually. The purpose of the Reserves can be noted in the Board's [Capital Reserves and Financing Policy](#). This policy is reviewed by the Board every 5 years.

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

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<u>Income</u>						
	Occupiers Drainage Rates	979,700	979,700	0	979,700	979,700	0
1	Special Levies issued by the Board	1,264,462	1,264,462	0	1,264,462	1,264,462	0
	Grants Applied	0	140,798	140,798	0	140,798	140,798
	Rental Income	1,200	778	-422	1,200	778	-422
	Income from Rechargeable Works	2,000	23,271	21,271	2,000	23,271	21,271
	Investment Interest	20,000	21,453	1,453	20,000	21,453	1,453
	Development Contributions	0	61,609	61,609	0	61,609	61,609
2	Other Income	73,289	54,135	-19,154	73,289	54,135	-19,154
	Total Income	£2,340,651	£2,546,206	£205,555	£2,340,651	£2,546,206	£205,555
	<u>Less Expenditure</u>						
4	Capital Works	910,000	413,894	496,106	910,000	413,894	496,106
	Environment Agency Precept	148,023	145,835	2,188	148,023	145,835	2,188
5	Maintenance Works	1,452,404	1,386,413	65,991	1,452,404	1,386,413	65,991
6	Administration Charges	348,089	342,041	6,048	348,089	342,041	6,048
	Cost of Rechargeable Works	0	23,725	-23,725	0	23,725	-23,725
	Development Expenditure	0	9,226	-9,226	0	9,226	-9,226
3	Net Deficit/(Surplus) on Operating Accounts	0	372,235	-372,235	0	372,235	-372,235
	Total Expenditure	£2,858,516	£2,693,370	£165,147	£2,858,516	£2,693,370	£165,147
	Profit/(Loss) on disposal of Fixed Assets	£0	£11,541	£11,541	£0	£11,541	£11,541
7	Net Surplus/(Deficit)	-£517,865	-£135,623	£382,242	-£517,865	-£135,623	£382,242

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Notes	Balance Sheet as at 31-3-2019	Opening Balance £	Movement This Year £	Closing Balance £
8	Fixed Assets			
	Land and Buildings	519,343	-12,904	506,439
	Plant and Equipment	634,289	-160,511	473,778
	Office and RT Equipment	0	0	0
	Pumping Stations	31,351	-15,675	15,676
	Shared Consortium Assets	0	0	0
		1,184,983	-189,090	995,893
	Current Assets			
9	Bank Account	177,869	651,598	829,467
	Stock	6,416	-1,550	4,866
10.	Trade Debtors	42,113	27,872	69,985
11.	Work in Progress	220	2,588	2,808
12.	Term Deposits	3,500,000	-700,000	2,800,000
13.	Drainage Rates and Special Levies Due	2,190	-96	2,094
	Prepayments	4,504	1,648	6,152
	Prepayments to WMA	-14,922	17,362	2,440
	Accrued Interest	0	0	0
	VAT Due	15,131	46,574	61,705
14.	Grants Due	0	0	0
		3,733,521	45,996	3,779,517
	Less Current Liabilities			
	Trade Creditors	27,069	-26,522	547
15.	Holiday Entitlement	2,853	-2,853	0
	Accruals	0	5,495	5,495
	Payroll Controls	0	0	0
	Drainage Rates Paid in Advance	143	-118	25
		30,065	-23,998	6,067
	Net Current Assets	3,703,456	69,994	3,773,450
	Less Long Term Liabilities			
22.	Pension Liability	5,452,000	259,000	5,711,000
	Net Assets	-£563,561	-£378,096	-£941,657
	Reserves			
	Earmarked			
16.	General Reserve	962,739	-684,384	278,355
17.	Development Reserve	633,231	52,383	685,614
18.	Plant Reserve	1,545,688	0	1,545,688
19.	Capital Works Reserve	1,059,685	496,378	1,556,063
21.	Grants Reserve	241,032	32,202	273,234
		4,442,375	-103,421	4,338,954
	Non-Distributable			
20.	Revaluation Reserve	446,064	-15,675	430,389
22.	Pension Reserve	-5,452,000	-259,000	-5,711,000
		-5,005,936	-274,675	-5,280,611
	Total Reserves	-£563,561	-£378,096	-£941,657

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

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	1,263,572	1,263,572
Boston Borough Council	890	890
	<u>1,264,462</u>	<u>1,264,462</u>

2. Other Income is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Shared Income from WMA	73,289	45,815
Insurance Claims	0	0
Sundry Income	0	4,495
Summons Costs	0	3,825
	<u>73,289</u>	<u>54,135</u>

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	10,915
Mobile Plant Operations Account	0	361,321
	<u>0</u>	<u>372,235</u>

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.

The deficit on the Mobile Plant Operations Account this year is largely made up of the Residual Values on plant being written down to zero, in accordance with the new reducing balance depreciation policy the Board has adopted in 2018/19. This amounted to additional depreciation charges of £293,500 in 2018/19. All residual values are now removed from the Fixed Assets Register in accordance with this policy.

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	466,350	455,272
Plant Charges	273,740	267,237
Out-sourced work	242,161	236,409
Materials	101,266	98,861
Electricity	68,891	67,255
Telemetry	10,897	10,638
Depreciation	7,456	7,279
Insurance	38,286	37,377
Compensation	57,330	55,968
Direct Works	<u>1,266,377</u>	<u>1,236,295</u>
Technical Support Staff Costs	171,965	136,760
Other Technical Support Costs	4,512	3,610
Biodiversity Action Plan Costs	9,550	9,749
Asset Refurbishment Provision	0	0
Maintenance Works	<u>1,452,404</u>	<u>1,386,413</u>

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	98,160	99,197
Other Administration Costs	124,729	119,482
Depreciation - Marsh Reeves Refurbishment	12,000	12,904
Drainage Rates AV (Increases)/Decreases	5,000	2,029

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

Sundry Expenses	0	73
Pension Deficit Recovery Payments	100,000	100,000
Sundry Debtors written off	0	0
Settlement Discount taken	8,200	8,356
	348,089	342,041

7. At the time of preparing the Estimates for 2018/19, the Board planned to finance the estimated net deficit as follows:

	Budget
Transfer from the Capital Works Reserve	280,000
Transfer from the Development Reserve	0
Transfer from the Plant Reserve	200,000
Transfer from the Partnership Working Reserve	0
Reducing/(inc.) the Balance of the General Reserve	37,865
(=) Original Estimated Net Deficit	517,865
(-) FDGiA subsequently awarded by EA	
(=) Estimated Net Deficit	517,865

8. TANGIBLE FIXED ASSETS

	Pumping Stations	Land and Buildings	Plant and Equipment	Office & RT Equipment	Total
Cost					
Opening Balance as at 1-4-2018	156,750	871,257	1,731,619	72,771	2,832,397
(+) Additions	0	0	336,334	0	336,334
(-) Disposals	0	0	-113,421	0	-113,421
Closing Balance as at 31-3-2019	156,750	871,257	1,954,532	72,771	3,055,311
Depreciation					
Opening Balance as at 1-4-2018	125,399	351,913	1,097,330	72,771	1,647,414
(+) Depreciation Charge for year	15,675	12,905	465,845	0	494,425
(-) Accumulated depreciation written out on disposal	0	0	-82,421	0	-82,421
Closing Balance as at 31-3-2019	141,074	364,818	1,480,754	72,771	2,059,418
Net Book Value at 1-4-2018	31,351	519,344	634,289	0	1,184,984
Net Book Value at 31-3-2019	15,676	506,439	473,778	0	995,893

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

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

	2017/18	2018/19
Opening Balance as at 1-4-2018	342,995	177,869
Receipts	4,808,587	4,820,677
Payments	-4,973,714	-4,169,079
Closing Balance as at 31-3-2019	177,869	829,467
Balance on Statement as at 31-3-2019	213,412	853421.72
Less: Unpresented Payments	-35,734	-23,955
Add: Unpresented Receipts	191	0
Closing Balance as at 31-3-2019	177,869	829,467

10. The Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	19,778	3
>30 days and <=60 days	23,303	2
>60 days and <=90 days	0	0
>90 days	26,904	5

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

	69,985	10	
>90 days	Amount	Inv. Date	Originator
BO0003	25,162	22/11/2018	Planning Department
KI0002	-290	31/07/2015	Planning Department
CA0002	57	25/05/2017	Annual Rent
DA0003	1,945	25/10/2018	Planning Department
FL0001	5	01/07/2018	Annual Rent
GR0006	25	01/07/2018	Annual Rent
	26,904		

11. Work in Progress (WIP) is currently made up of the following jobs:

Customer	Amount
RSM0001	2,808.00
	2,808.00

12. Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Natwest Treasury Reserve Deposit	500,000	26/10/2018	28/10/2019	0.88%
West Bromwich Building Society	500,000	17/12/2018	18/04/2019	0.78%
Principality Building Society	500,000	31/01/2019	30/04/2019	0.75%
Progressive Building Society	300,000	15/02/2019	15/05/2019	0.78%
National Counties Building Society	500,000	28/02/2019	31/05/2019	0.90%
Nottingham Building Society	500,000	15/03/2019	16/09/2019	1.03%
	2,800,000			

13. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 41 Ratepayers that have not paid their Drainage Rates for 2018/19, as compared to 50 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2017/18	2018/19
Arrears b/fwd	4,634	2,190
Drainage Rates for the year	955,307	979,754
Special Levies for the year	1,233,584	1,264,462
New Assessments	2,258	987
Value Decreases	-20,117	-25,595
Value Increases	18,088	24,600
Payments Received	-2,136,213	-2,182,951
Settlement Discount	-6,958	-8,356
Returned/(Represented) amounts	830	0
Summons Collection Costs	3,750	3,825
Irrecoverables and write offs	-2,838	-2,002
Sundry adjustments	457	495
Compensation	-50,590	-55,315
Arrears c/fwd	2,190	2,094

14. Grants Due on the following scheme

	2017/18	2018/19
N/A	0	0
	0	0

15. The Holiday Entitlement Control relates to frozen holiday pay for the following employee. This liability increased every year by the rate of wage increase, which was agreed by the Board's predecessors in 1974. The employee retired on 30/06/2018.

	2017/18	Increase (%)	2018/19
Works Supervisor (S12): 21 days	2,853	2% (3 months)	0

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

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

	<u>2017/18</u>	<u>2018/19</u>
Opening Balance as at 1-4-2018	1,389,822	962,739
Net Surplus/(Deficit) for the year	-12,900	-135,624
Net transfer (to)/from Capital Works Reserve	-327,238	-496,378
Net contributions transferred to Development Reserve	-86,946	-52,383
Transfer balance from Plant Reserve	0	0
Closing Balance as at 31-3-2019	<u>962,739</u>	<u>278,355</u>

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

	<u>2017/18</u>	<u>2018/19</u>
Opening Balance as at 1-4-2018	546,285	633,231
Net contributions transferred from General Reserve	86,946	52,383
Closing Balance as at 31-3-2019	<u>633,231</u>	<u>685,614</u>

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

	<u>2017/18</u>	<u>2018/19</u>
Opening Balance as at 1-4-2018	1,545,688	1,545,688
Net contributions transferred from General Reserve	0	0
Closing Balance as at 31-3-2019	<u>1,545,688</u>	<u>1,545,688</u>

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

	<u>2017/18</u>	<u>Tfr from/(to)</u>	<u>2018/19</u>
		<u>Gen. Reserve</u>	
N/A Unallocated, available for partnership working	143,932	0	143,932
SCH18 Telemetry	3,369	0	3,369
ASSORT. Catchment Modelling	42,885	0	42,885
SCH57 Doningtons Pump Refurbishment	125,501	0	125,501
SCH58 Sutton St James Pump Refurbishment	316,749	0	316,749
SCH61 Peartree Hill Pump Weedscreen Cleaner	9,352	0	9,352
SCH54 Exeter Drain North Upstream of Halmergate	51,014	0	51,014
SCH55 Fleet Haven Pump Refurbishment	50,000	0	50,000
SCH63 Exeter Drain North Downstream of Halmergate	7,933	0	7,933
SCH65 Westmere P/S and Sluice Refurbishment	308,950	264,661	573,611
SCH67 Fleet Haven Pump Refurbishment Study	0	19,847	19,847
SCH68 Dawsmere Pump Refurbishment Study	0	24,893	24,893
SCH69 Lords Pump Refurbishment Study	0	29,744	29,744
SCH71 Bell Row Improvement	0	7,233	7,233
SCH72 Weedscreen Fleet Haven	0	37,500	37,500
SCH73 Weedscreen Dawsmere	0	37,500	37,500
SCH75 Weedscreen Holbeach Bank	0	37,500	37,500
SCH76 Weedscreen Gotts	0	37,500	37,500
	<u>1,059,685</u>	<u>496,378</u>	<u>1,556,063</u>

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

	<u>2018/19</u>
Opening Balance as at 1-4-2018	446,064
Less:	
Pumping Station Depreciation	-15,675
Workshop Historic Cost written out	0
Closing Balance as at 31-3-2019	<u>430,389</u>

21. Movements on the Grants Reserve are made up as follows:

	<u>2018/19</u>
Opening Balance as at 1-4-2018	241,032
Add Grant Received	173,000
Less: Grant Applied	-140,798
Closing Balance as at 31-3-2019	<u>273,234</u>

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Note Notes to the Accounts

		2017/18	2018/19
SCH14	Health & Safety Works	0	0
SCH22	Little Holland Pumping Station Refurbishment	0	0
SCH23	Wisemans Pumping Station	2,445	2,445
SCH25	South Holland Main Drain Sluice Refurbishment	949	949
SCH27	Generator Connections	5,324	5,324
SCH29	Catchment Modelling Fleet Fen	9,120	9,120
SCH30	Catchment Modelling Peartree Hill	0	0
SCH31	Catchment Modelling Donningtons	3,659	3,659
SCH32	Peartree Pump Replacement	9,246	9,246
SCH33	Fleet Fen Refurbishment	4,200	4,200
SCH34	Lords Sluice Preliminaries	0	0
SCH35	Catchment Modelling Little Holland	655	655
SCH36	Catchment Modelling Roses	464	467
SCH41	Lords Sluice Refurbishment	61,285	61,285
SCH52	Holbeach River Outfall Sluice Refurbishment	0	0
SCH64	Donningtons Pump Refurbishment	41,330	38,755
SCH65	Westmere Pumping Station & Sluice Refurb Study	30,517	74,611
SCH66	Sutton St James Pump Refurbishment	34,993	33,036
SCH67	Fleet Haven Pump Refurbishment Study	0	4,847
SCH68	Dawsmere Pump Refurbishment Study	0	9,893
SCH69	Lords Pump Refurbishment Study	0	14,744
		204,187	273,234

22. 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 £2,429,000 as at 31 March 2019 that is shared by all 5 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 05 February 2019.

23. Related Party Transactions

- (i) The Board is a full member of Anglia Farmers Ltd, an agricultural purchasing cooperative. Several members of the Board are also shareholders of this organisation. The Board paid Anglia Farmers Ltd £102,914.75 upto 31/03/19.
- (ii) 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.
- (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 MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

From:

To:

01 April 2018

31 March 2019

Period To:

Year Ended:

12

31 March 2019

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2016/17	Actual 2017/18	Actual 2018/19	Annual Estimate 2018/19 £	Variance (2018/19) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2018/19 £	Grant Received C/Fwd £	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	88,137	0	0
SCH22	Little Holland Pumping Station Refurbishment	IDB0093	45%	1,100	0	0	0	0	291,020	291,020	0	130,950	130,950	0	130,950	0	0
SCH23	Wisemans Pumping Station	IDB0091	45%	5,400	0	0	0	0	239,567	245,000	5,433	107,805	110,250	0	110,250	-2,445	0
SCH25	South Holland Main Drain Sluice Refurbishment	IDB0116	45%	1,900	0	0	0	0	487,892	490,000	2,108	219,551	220,500	0	220,500	-949	0
SCH26	Catchment Modelling Clay Lake/Wisemans	IDB0112	45%	0	0	0	0	0	26,604	31,000	4,396	11,972	11,972	0	11,972	0	0
SCH27	Generator Connections	IDB0107	45%	5,800	0	0	0	0	98,170	152,000	53,830	44,176	49,500	0	49,500	-5,324	0
SCH29	Catchment Modelling Fleet Fen	IDB0147	45%	3,400	0	0	0	0	28,734	49,000	20,266	12,930	22,050	0	22,050	-9,120	0
SCH30	Catchment Modelling Peartree Hill	IDB0124	45%	1,400	0	0	0	0	21,447	21,447	0	9,450	9,450	0	9,450	0	0
SCH31	Catchment Modelling Donningtons	IDB0125	45%	2,950	0	0	0	0	11,869	20,000	8,131	5,341	9,000	0	9,000	-3,659	0
SCH32	Peartree Pump Replacement	IDB0151	45%	6,600	0	0	0	0	109,452	130,000	20,548	49,254	58,500	0	58,500	-9,246	0
SCH33	Fleet Fen Refurbishment	IDB0152	45%	8,150	0	0	0	0	160,667	170,000	9,333	72,300	76,500	0	76,500	-4,200	0
SCH34	George Hay Preliminaries	IDB0169	45%	600	0	0	0	0	20,480	20,480	0	9,000	9,000	0	9,000	0	0
SCH35	Catchment Modelling Little Holland	IDB0170	45%	2,400	0	0	0	0	29,656	31,112	1,456	13,345	14,000	0	14,000	-655	0
SCH36	Catchment Modelling Roses	IDB0171	45%	1,050	0	0	0	0	3,408	4,444	1,036	1,533	2,000	0	2,000	-467	0
SCH41	George Hay Refurbishment	IDB0229	45%	73,800	0	0	0	0	362,809	499,000	136,191	163,264	224,549	0	224,549	-61,285	0
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	30,000	0	0
SCH64	Doningtons Pump Refurbishment	IDB0398	42.780%	0	83,380	6,018	5,000	-1,018	89,399	485,000	395,601	38,245	77,000	0	77,000	-38,755	2,575
SCH65	Westmere Pumping Station & Sluice Refurbishment Study	IDB0399	100%	0	1,050	35,339	300,000	264,661	36,389	111,000	74,611	36,389	43,000	68,000	111,000	-74,611	35,339
SCH66	Sutton St James Pump Refurbishment	IDB0397	20.625%	2,351	184,782	132,696	40,000	-92,696	319,830	481,000	161,170	65,965	99,000	0	99,000	-33,036	27,369
SCH67	Fleet Haven Pump Refurbishment Study	IDB0424	100%	0	0	30,153	50,000	19,847	30,153	50,000	19,847	30,153	0	35,000	35,000	-4,847	30,153
SCH68	Dawsmere Pump Refurbishment Study	IDB0423	100%	0	0	25,107	50,000	24,893	25,107	50,000	24,893	25,107	0	35,000	35,000	-9,893	25,107
SCH69	Lords Pump Refurbishment Study	IDB0425	100%	0	0	20,256	50,000	29,744	20,256	50,000	29,744	20,256	0	35,000	35,000	-14,744	20,256
				116,901	269,213	249,570	495,000	245,430	2,640,206	3,710,003	1,069,797	1,185,124	1,285,357	173,000	1,458,357	-273,234	140,798
Local Levy Aided:																	
SCH43	Clay Lake Pumping Station Refurbishment	LL021	N/A	0	0	0	0	0	383,408	375,297	-8,111	257,000	257,000	0	257,000	0	0
Grant/Local Levy Aided:																	
SCH52	Holbeach River Outfall Sluice Refurbishment	IDB0273	N/A	0	403	0	0	0	670,874	705,000	34,126	425,000	425,000	0	425,000	0	0
Non-Grant Aided Works:																	
SCH18	Telemetry Renewal	N/A	0%	104,063	31,631	3,033	20,000	16,967	187,010	20,000	-167,010	0	0	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	0	0
SCH54	Exeter Drain North Upstream of Halmergate	N/A	0%	1,385	48,986	12,419	100,000	87,581	67,321	100,000	32,679	0	0	0	0	0	0
SCH60	Modelling - general	N/A	0%	8,880	8,231	0	20,000	20,000	17,111	20,000	2,889	0	0	0	0	0	0
SCH61	Peartree Hill Pump Weedscreen Cleaner	N/A	0%	15,804	70,648	6,373	5,000	-1,373	92,825	95,000	2,175	0	0	0	0	0	0
SCH62	Lawyers Pump Weedscreen Cleaner	N/A	0%	34,696	93,540	5,649	5,000	-649	133,885	120,000	-13,885	0	0	0	0	0	0
SCH63	Exeter Drain North Downstream of Halmergate	N/A	0%	17,099	67,067	83,646	75,000	-8,646	167,811	346,000	178,189	0	0	0	0	0	0
SCH64	Doningtons Pump Refurbishment	N/A	0%	8,110	0	0	0	0	301,120	305,000	3,880	0	0	0	0	0	0
SCH66	Sutton St James Pump Refurbishment	N/A	0%	0	0	0	0	0	900	1,000	100	0	0	0	0	0	0
SCH70	Beggars Bush Drain	N/A	0%	0	68,589	29,130	0	-29,130	97,719	50,000	-47,719	0	0	0	0	0	0
SCH71	Bell Row Improvement	N/A	0%	0	2,391	22,767	30,000	7,233	25,157	30,000	4,843	0	0	0	0	0	0
SCH72	Weedscreen Fleet Haven	N/A	0%	0	0	391	160,000	159,609	391	68,000	67,609	0	0	0	0	0	0
SCH73	Weedscreen Dawsmere	N/A	0%	0	0	230	0	-230	230	68,000	67,770	0	0	0	0	0	0
SCH74	Weedscreen Lords	N/A	0%	0	0	243	0	-243	243	68,000	67,757	0	0	0	0	0	0
SCH75	Weedscreen Holbeach Bank	N/A	0%	0	0	222	0	-222	222	68,000	67,778	0	0	0	0	0	0
SCH76	Weedscreen Gotts	N/A	0%	0	0	222	0	-222	222	68,000	67,778	0	0	0	0	0	0
				190,037	391,083	164,324	415,000	250,676	1,095,127	1,432,000	336,873	0	0	0	0	0	0
Totals				£306,938	£660,699	£413,894	£910,000	£496,106	£4,789,614	£6,222,300	£1,432,686	£1,867,124	£1,967,357	£173,000	£2,140,357	-£273,234	£140,798

K L J VINES
CATCHMENT ENGINEER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

		Actual 2017/18 £	Actual 2018/19 £	Annual Estimate £	Variance £
MAINTENANCE					
DRAINS					
DM01	Hand Roding	4,798.10	12,432.29	8,300	-4,132
DM02	Mechanical Roding	449,835.30	475,225.87	420,000	-55,226
DM03	Chemical Weed Control	6,681.70	7,201.50	7,500	299
DM04	Mudding Channels	81,971.49	175,405.79	105,000	-70,406
DM05	Cleansing Culverts and Inspecting Pipes	37,425.19	43,136.61	38,000	-5,137
DM06	Bushing and Tree Coppicing	61,305.92	70,817.23	63,000	-7,817
DM07	Vermin Control	10,679.50	13,273.74	14,000	726
DM08	New Access Works	24,546.45	23,142.77	60,000	36,857
DM09	Slip Repairs	91,214.19	22,448.02	110,000	87,552
DM10	Reinstating Land Tile Outfalls	37,308.52	8,962.62	60,820	51,857
DM11	Culvert Repairs and Renewals	141,552.65	85,211.68	80,000	-5,212
DM12	Gauge Boards	0.00	0.00	2,000	2,000
DM13	Fencing	7,050.00	9,504.77	7,000	-2,505
DM14	Gates	148.00	9,002.36	8,000	-1,002
DM15	Rubbish Clearance (Inert)	9,285.50	11,826.06	13,000	1,174
DM16	Rubbish Clearance (Vehicles)	117.00	331.28	1,000	669
DM17	Rubbish Clearance (Hazardous)	346.61	324.00	1,000	676
DM18	Rubbish Clearance (Tyres)	574.05	1,827.00	1,000	-827
DM19	Wracking	2,207.10	3,636.80	4,000	363
DM20	General Duties	8,447.59	5,682.54	5,000	-683
DM21	Freshwater Feeds	0.00	676.00	1,500	824
		£975,494.86	£980,068.93	£1,010,120	£30,051
PR02	Telemetry	9,969.45	10,209.31	12,000	1,791
PUMPING STATIONS					
PS01	Fleet Haven	13,499.97	15,805.81	11,176	-4,630
PS02	Dawsmere	7,597.28	24,297.03	11,176	-13,121
PS03	Lords	8,490.25	9,980.14	11,176	1,196
PS04	Fleet Fen	17,302.60	12,855.57	11,176	-1,680
PS05	Clay Lake	14,149.94	11,261.41	11,176	-85
PS06	Wisemans	17,658.05	18,774.79	11,176	-7,599
PS07	Peartree Hill	7,107.03	7,554.67	11,176	3,621
PS08	Donningtons	7,036.94	4,756.74	11,176	6,419
PS09	Little Holland	22,553.71	46,083.38	11,176	-34,907
PS10	Sutton St James	5,667.47	8,594.04	11,177	2,583
PS11	Manor Farm	11,624.84	4,954.01	11,177	6,223
PS12	Westmere	2,322.63	849.88	11,177	10,327
PS13	Holbeach Bank	3,863.20	7,820.86	11,177	3,356
PS14	Gotts	2,266.61	6,425.69	11,177	4,751
PS15	Roses	2,708.39	6,586.96	11,177	4,590
PS16	Lawyers	24,561.88	26,613.62	11,177	-15,437
PS17	New Pumping Station	5,628.53	5,489.31	11,177	5,688
		£174,039.32	£218,703.91	£190,000	-£28,704
TIDAL SLUICES					
TS01	George Hay	35.00	2,915.40	4,000	1,085
TS04	Holbeach River	35.00	2,372.36	4,000	1,628
TS05	Lawyers	0.00	561.24	3,000	2,439
TS06	Lutton Leam	470.96	3,365.25	4,000	635
TS07	Westmere	175.95	2,948.74	4,000	1,051
TS08	Sutton Bridge	8,017.18	9,033.70	15,547	6,513
TS08A	Sutton Bridge Sluice Operations	0.00	3,415.75	0	-3,416
TS09	Wragg Bridge Outfall	0.00	0.00	3,000	3,000
TS10	Bubble Curtain	0.00	0.00	3,000	3,000
		£8,734.09	£24,612.44	£40,547	£15,935
SECOND LINE SLUICES					
SL01	Fosdyke Marsh	0.00	0.00	1,000	1,000

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

MAINTENANCE		Actual 2017/18 £	Actual 2018/19 £	Annual Estimate £	Variance £
SL02	Moulton River	1,365.80	178.80	2,000	1,821
SL03	New Sea Bank Outfall	0.00	0.00	910	910
SL04	Wards Enclosure Soke Dyke	0.00	57.00	1,000	943
SL05	Holbeach River Old Sluice	441.00	406.01	2,000	1,594
SL06	Andersons	0.00	0.00	0	0
SL07	Thimbleby	213.80	178.80	2,000	1,821
SL08	Salt Marsh Soke Dyke	0.00	0.00	0	0
SL09	Coffee Tan	0.00	0.00	0	0
SL10	Daisy Hall	0.00	0.00	0	0
SL11	Gedney Enclosure to Dawsmere	0.00	0.00	0	0
SL12	Gedney Enclosure	213.80	178.80	2,000	1,821
SL13	J C Mossops Enclosure	0.00	0.00	0	0
SL14	Lutton Leam - Salt Lake	0.00	0.00	0	0
SL15	Lutton Leam Road Bridge	931.96	1,229.51	2,000	770
		£3,166.36	£2,228.92	£12,910	£10,681
WATER LEVEL CONTROL STRUCTURES					
WL01	Decoy	0.00	0.00	800	800
WL02	Wheatmere	0.00	303.70	0	-304
WL03	St Catherines	0.00	167.40	0	-167
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
		£0.00	£471.10	£800	£329
DIRECT WORKS		£1,171,404.08	£1,236,294.61	£1,266,377	£30,082
TECHNICAL SUPPORT STAFF COSTS		155,468.00	136,760	171,965	35,205
TECHNICAL SUPPORT OTHER COSTS		3,537.00	3,610	4,512	902
BIODIVERSITY ACTION PLAN COSTS		4,358.00	9,749	9,550	-199
ASSET REFURBISHMENT PROVISION		0.00	0.00	0	0
CONTINGENCY		0.00	0.00	0	0
WORKSHOP OVERHEAD (MOVED TO LABOUR OPS AC		0.00	0.00	0	0
MAINTENANCE WORKS		£1,334,767.08	£1,386,413.38	£1,452,404	£65,991

D MORRIS
OPERATIONS MANAGER

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

MAINTENANCE		Actual 2018/19 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
DRAINS											
DM01	Hand Roding	12,432.29	600.45	11,674.00	0.00	157.84	0.00	0.00	0.00	0.00	0.00
DM02	Mechanical Roding	475,225.87	180,796.43	192,729.00	13,114.30	33,271.09	0.00	0.00	0.00	0.00	55,315.05
DM03	Chemical Weed Control	7,201.50	1,072.60	5,867.00	187.50	74.40	0.00	0.00	0.00	0.00	0.00
DM04	Mudding Channels	175,405.79	39,706.45	61,360.00	61,615.79	12,070.80	0.00	0.00	0.00	0.00	652.75
DM05	Cleansing Culverts and Inspecting Pipes	43,136.61	2,879.75	12,536.00	27,652.25	68.61	0.00	0.00	0.00	0.00	0.00
DM06	Bushing and Tree Coppicing	70,817.23	18,725.25	41,861.00	8,888.95	1,342.03	0.00	0.00	0.00	0.00	0.00
DM07	Vermin Control	13,273.74	73.70	363.00	12,837.04	0.00	0.00	0.00	0.00	0.00	0.00
DM08	New Access Works	23,142.77	2,643.50	7,513.00	6,032.35	6,953.92	0.00	0.00	0.00	0.00	0.00
DM09	Slip Repairs	22,448.02	3,836.00	7,948.00	121.90	10,542.12	0.00	0.00	0.00	0.00	0.00
DM10	Reinstating Land Tile Outfalls	8,962.62	635.50	3,790.00	3,190.00	1,347.12	0.00	0.00	0.00	0.00	0.00
DM11	Culvert Repairs and Renewals	85,211.68	5,030.40	27,931.00	31,519.25	20,731.03	0.00	0.00	0.00	0.00	0.00
DM12	Gauge Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM13	Fencing	9,504.77	31.35	1,753.00	2,118.00	5,602.42	0.00	0.00	0.00	0.00	0.00
DM14	Gates	9,002.36	87.45	4,583.00	1,243.17	3,088.74	0.00	0.00	0.00	0.00	0.00
DM15	Rubbish Clearance (Inert)	11,826.06	1,284.85	14,154.00	2,641.60	-6,254.39	0.00	0.00	0.00	0.00	0.00
DM16	Rubbish Clearance (Vehicles)	331.28	0.00	0.00	0.00	331.28	0.00	0.00	0.00	0.00	0.00
DM17	Rubbish Clearance (Hazardous)	324.00	0.00	234.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00
DM18	Rubbish Clearance (Tyres)	1,827.00	190.00	1,637.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM19	Wracking	3,636.80	388.80	3,047.00	0.00	201.00	0.00	0.00	0.00	0.00	0.00
DM20	General Duties	5,682.54	61.70	5,791.00	0.00	-170.16	0.00	0.00	0.00	0.00	0.00
DM21	Freshwater Feeds	676.00	0.00	676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		£980,068.93	£258,044.18	£405,447.00	£171,252.10	£89,357.85	£0.00	£0.00	£0.00	£0.00	£55,967.80

PR02	Telemetry	10,209.31	0.00	0.00	0.00	9,502.75	0.00	706.56	0.00	0.00	0.00
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PUMPING STATIONS

PS01	Fleet Haven	15,805.81	732.47	3,867.00	1,665.41	0.00	5,155.51	731.09	1,455.72	2,198.61	0.00
PS02	Dawsmere	24,297.03	541.35	3,409.34	10,606.03	0.00	5,354.19	731.79	1,455.72	2,198.61	0.00
PS03	Lords	9,980.14	277.89	1,786.00	1,409.24	0.00	2,552.27	300.40	1,455.72	2,198.62	0.00
PS04	Fleet Fen	12,855.57	361.22	1,864.00	1,970.13	0.00	5,671.90	789.70	0.00	2,198.62	0.00
PS05	Clay Lake	11,261.41	453.13	2,118.00	4,662.38	0.00	1,141.28	688.00	0.00	2,198.62	0.00
PS06	Wisemans	18,774.79	527.33	2,717.00	2,843.50	0.00	8,290.15	742.47	1,455.72	2,198.62	0.00
PS07	Peartree Hill	7,554.67	316.71	1,102.00	473.83	0.00	2,786.71	676.80	0.00	2,198.62	0.00
PS08	Donningtons	4,756.74	241.44	1,140.00	497.80	0.00	0.00	678.88	0.00	2,198.62	0.00

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

MAINTENANCE		Actual 2018/19 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
PS09	Little Holland	46,083.38	1,093.32	4,847.00	26,520.79	0.00	10,703.27	720.37	0.00	2,198.63	0.00
PS10	Sutton St James	8,594.04	512.44	3,059.00	2,012.54	0.00	0.00	811.43	0.00	2,198.63	0.00
PS11	Manor Farm	4,954.01	114.94	880.72	576.91	0.00	1,182.81	0.00	0.00	2,198.63	0.00
PS12	Westmere	849.88	215.31	2,534.72	-4,714.88	0.00	616.10	0.00	0.00	2,198.63	0.00
PS13	Holbeach Bank	7,820.86	541.77	1,848.72	1,453.18	0.00	1,047.47	731.09	0.00	2,198.63	0.00
PS14	Gotts	6,425.69	71.77	721.72	914.22	0.00	1,745.68	773.67	0.00	2,198.63	0.00
PS15	Roses	6,586.96	321.74	1,498.34	1,155.12	0.00	571.63	841.50	0.00	2,198.63	0.00
PS16	Lawyers	26,613.62	463.56	2,488.00	3,871.48	0.00	17,591.95	0.00	0.00	2,198.63	0.00
PS17	New Pumping Station	5,489.31	108.88	557.72	21.35	0.00	2,602.73	0.00	0.00	2,198.63	0.00
		£218,703.91	£6,895.27	£36,439.28	£55,939.03	£0.00	£67,013.65	£9,217.19	£5,822.88	£37,376.61	£0.00

TIDAL SLUICES

TS01	George Hay	2,915.40	173.35	1,469.00	1,273.05	0.00	0.00	0.00	0.00	0.00	0.00
TS04	Holbeach River	2,372.36	120.18	1,339.00	913.18	0.00	0.00	0.00	0.00	0.00	0.00
TS05	Lawyers	561.24	7.70	546.00	7.54	0.00	0.00	0.00	0.00	0.00	0.00
TS06	Lutton Leam	3,365.25	261.31	1,801.00	1,302.94	0.00	0.00	0.00	0.00	0.00	0.00
TS07	Westmere	2,948.74	160.05	1,796.00	992.69	0.00	0.00	0.00	0.00	0.00	0.00
TS08	Sutton Bridge	9,033.70	733.88	3,143.72	2,744.50	0.00	241.27	714.37	1,455.96	0.00	0.00
TS08A	Sutton Bridge Sluice Operations	3,415.75	740.58	2,531.00	144.17	0.00	0.00	0.00	0.00	0.00	0.00
TS09	Wragg Bridge Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS10	Bubble Curtain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		£24,612.44	£2,197.05	£12,625.72	£7,378.07	£0.00	£241.27	£714.37	£1,455.96	£0.00	0.00

SECOND LINE SLUICES

SL01	Fosdyke Marsh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL02	Moulton River	178.80	0.00	0.00	178.80	0.00	0.00	0.00	0.00	0.00	0.00
SL03	New Sea Bank Outfall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL04	Wards Enclosure Soke Dyke	57.00	0.00	57.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL05	Holbeach River Old Sluice	406.01	0.00	0.00	406.01	0.00	0.00	0.00	0.00	0.00	0.00
SL06	Andersons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL07	Thimbleby	178.80	0.00	0.00	178.80	0.00	0.00	0.00	0.00	0.00	0.00
SL08	Salt Marsh Soke Dyke	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL09	Coffee Tan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL10	Daisy Hall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL11	Gedney Enclosure to Dawsmere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL12	Gedney Enclosure	178.80	0.00	0.00	178.80	0.00	0.00	0.00	0.00	0.00	0.00

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MAINTENANCE		Actual 2018/19 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
SL13	J C Mossops Enclosure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL14	Lutton Leam - Salt Lake	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL15	Lutton Leam Road Bridge	1,229.51	66.55	266.00	896.96	0.00	0.00	0.00	0.00	0.00	0.00
		£2,228.92	£66.55	£323.00	£1,839.37	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
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	303.70	18.70	285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL03	St Catherines	167.40	15.40	152.00	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
		£471.10	£34.10	£437.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
DIRECT WORKS		£1,236,294.61	£267,237.15	£455,272.00	£236,408.57	£98,860.60	£67,254.92	£10,638.12	£7,278.84	£37,376.61	£55,967.80

D MORRIS
OPERATIONS MANAGER

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Plant ID	Mobile Plant Operations Account	Productive Units	Charge Out Unit	£ Per Unit	Notional Income	Third Party R & M	In-house R & M	Fuels	RFL & Insurance	Plant Hire	Depreciation	Total Expenditure	Over/(Under) Recovery
7902	Diesel Pump 8"	0	Hours	10.00	0.00	0.00	0.00	0.00	0.00	0.00	11,191.96	11,191.96	-11,191.96
7903	Diesel Pump 6"	0	Hours	10.00	0.00	0.00	0.00	0.00	0.00	0.00	10,951.84	10,951.84	-10,951.84
	Specialist Equipment	0			0.00	345.18	0.00	0.00	0.00	0.00	22,143.80	22,488.98	-22,488.98
7908	Herder 3.1m Basket (7120)	8	Hours	4.00	30.00	736.82	836.00	11.57	0.00	0.00	0.00	1,584.39	-1,554.39
7911	Herder 3.1m Basket (7547)	19	Hours	4.00	76.00	491.95	1,451.00	11.57	0.00	0.00	0.00	1,954.52	-1,878.52
7913	Herder MXZT430 Basket (Spare)	0	Hours	5.00	0.00	382.24	634.00	11.57	0.00	0.00	0.00	1,027.81	-1,027.81
7914	Herder MXZT550B Basket (7118)	36	Hours	6.00	213.00	533.86	235.00	11.57	0.00	0.00	0.00	780.43	-567.43
7916	Herder MXZT860B Basket (7119)	565	Hours	9.00	5,080.50	1,823.88	6,044.00	11.56	0.00	0.00	0.00	7,879.44	-2,798.94
7917	Herder MRLT430SS Mowing Bucket (7547)	0	Hours	5.00	0.00	569.04	1,227.00	11.56	0.00	0.00	0.00	1,807.60	-1,807.60
7918	Herder MRLT430B Mowing Bucket (7120)	416	Hours	5.00	2,080.00	390.72	729.00	11.56	0.00	0.00	0.00	1,131.28	948.72
7919	Herder MRLT430B Mowing Bucket (7115)	0	Hours	5.00	0.00	405.02	406.00	11.56	0.00	0.00	0.00	822.58	-822.58
7920	Herder MRZT550B Mowing Bucket (7121)	1,130	Hours	6.00	6,780.00	2,166.92	2,697.00	11.56	0.00	0.00	2,206.14	7,081.62	-301.62
7921	Herder MXZT860B Mowing Bucket (7122)	453	Hours	9.00	4,072.50	1,071.42	3,906.00	11.56	0.00	0.00	5,505.00	10,493.98	-6,421.48
7922	Herder MXZT860B Mowing Bucket (7123)	365	Hours	9.00	3,285.00	1,007.69	617.00	11.56	0.00	0.00	5,505.00	7,141.25	-3,856.25
	Baskets	2,990			21,617.00	9,579.56	18,782.00	127.20	0.00	0.00	13,216.14	41,704.90	-20,087.90
Mobile Plant Operations Account (this year)		42,441			£287,082.34	£75,026.06	£56,596.00	£62,854.79	£7,827.72	£0.00	£446,098.54	£648,403.11	-£361,320.77
Mobile Plant Operations Account (last year)		44,215			£333,824.75	£71,520.17	£47,042.00	£58,886.85	£5,935.82	£0.00	£129,626.78	£313,011.62	£20,813.13

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ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
Work Done:					
7000	Labour and Workshop Charges	561,277.00	583,571.28	600,000	-16,428.72
7005	Contributions from Contractors towards Fixed Overheads	6,916.26	2,425.50	7,500	-5,074.50
		568,193.26	585,996.78	607,500	-21,503.22
Direct Costs:					
7010	Basic Pay	157,866.86	154,754.96	155,671	916.04
7200	Plant Engineer	48,610.15	49,707.93	35,118	-14,589.93
7020	Overtime	74,559.69	56,208.49	71,781	15,572.51
7080	Call Out/Expenses	150.00	156.87	75	-81.87
7100	Travelling	10,443.18	7,695.77	9,621	1,925.23
7110	Holiday Pay	27,551.02	27,753.51	26,667	-1,086.51
7120	Sick Pay	7,358.46	3,402.55	5,633	2,230.45
		326,539.36	299,680.08	304,566	4,885.92
Variable Overheads:					
7070	Staff Telephone Allowances	2,000.20	2,642.71	1,200	-1,442.71
7075	Lone Worker Telephone Charges	3,268.20	0.00	3,300	3,300.00
7130	Employers NI Costs	27,128.15	23,057.96	33,500	10,442.04
7140	Employers Pension Costs	76,638.91	67,418.97	94,275	26,856.03
7150	Occupational Medical Health Checks	2,840.21	158.15	100	-58.15
7240	Training Course Fees	7,580.41	9,828.50	3,500	-6,328.50
7250	Protective Clothing/Health and Safety	4,935.46	11,367.89	4,885	-6,482.89
		124,391.54	114,474.18	140,760	26,285.82
Fixed Supervision Overheads:					
7160	Operations Manager	60,834.75	53,539.60	60,520	6,980.40
7176	Operations Manager - Vehicle KU17 WNS	0.00	6,828.44	0	-6,828.44
7185	Operations Manager - Vehicle FY14 GZL	7,607.12	410.08	8,920	8,509.92
7180	Works Supervisor	49,355.88	62,995.68	35,550	-27,445.68
7195	Works Supervisor - Vehicle AU62 OUS	1,970.07	175.52	5,950	5,774.48
7196	Works Supervisor - Vehicle FY17 LNK	6,084.70	13,549.60	610	-12,939.60
		125,852.52	137,498.92	111,550	-25,948.92
Staff Costs (excluding depreciation)		571,785.54	535,158.53	552,976	17,817.47
Depreciation of Company Vehicles		4,997.88	16,494.65	3,900	-12,594.65
Staff Costs (including depreciation)		576,783.42	551,653.18	556,876	5,222.82
Workshop/Depot Overheads:					
	Water	0.00	0.00	0	0.00
7305	Electricity and Fuel	9,123.99	8,222.88	6,810	-1,412.88
	Depreciation	0.00	0.00	6,000	6,000.00
7335	Telecomms	236.63	61.18	520	458.82
7320	Repairs and Maintenance	7,161.12	5,894.85	2,560	-3,334.85
7260	Small Tools and Consumables (ST07 & 7260)	17,896.04	22,199.36	25,450	3,250.64
7280	Radio Licence Fees	0.00	0.00	80	80.00
7300	Business Rates	8,621.00	8,880.00	8,621	-259.00
		43,038.78	45,258.27	50,041	4,782.73
Net Operating Surplus/(Deficit)		-£51,628.94	-£10,914.67	£583	-£11,497.67
In-Field Productive Hours:					
L0102	A J Ashton	2,327.50	2,212.00	1,786.00	426.00
L0400	D Dumore	0.00	209.50	0.00	209.50
L0500	M Emms	0.00	675.50	0.00	675.50
L0601	A French	2,363.50	2,137.50	1,786.00	351.50
L0806	D R Hughes	1,419.50	1,797.00	1,786.00	11.00
L1000	J Jones	0.00	187.00	0.00	187.00
L1304	G Mason	2,246.00	1,922.00	1,786.00	136.00
L1305	R Mason	2,311.00	2,026.50	1,786.00	240.50
L1401	B Nicholson	0.00	138.00	0.00	138.00
L1801	C M Rowley	2,163.50	2,024.00	1,786.00	238.00
L1904	D M Sporton	2,290.50	2,394.50	1,786.00	608.50
L2008	J Truman	2,032.50	1,859.00	1,786.00	73.00
		17,154.00	17,582.50	14,288.00	3,294.50

From: 01 April 2018
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ID	Labour Operations Account	Actual 2017/18	Actual 2018/19	Annual Estimate	Variance
Workshop Productive Hours:					
L009	A Fitzjohn	1,147.50	1,463.50	1,687.50	-224.00
L0808	D A Holland	1,886.00	1,863.50	1,786.00	77.50
		3,033.50	3,327.00	3,473.50	-146.50
L3000	Javieon Quality Building	1,258.00	0.00	0.00	0.00
L3003	C G Godfrey	0.00	260.00	0.00	260.00
L3004	Philip G Wright Excavations Ltd	0.00	181.00	0.00	181.00
	Total Productive Hours	21,445.50	21,350.50	17,761.50	3,589.00
Cost/Hour:					
	Direct Cost	15.23	14.04	17.15	3.11
	Variable Overhead	5.80	5.36	7.93	2.57
	Fixed Supervision Overhead	5.55	6.33	5.86	-0.47
	Workshop/Depot Overhead (1/3rd)	0.84	0.86	1.17	0.31
	In-Field Cost/Hour	£27.42	£26.59	£32.11	£5.52
	Workshop/Depot Overhead (2/3rds)	9.46	9.07	9.60	0.53
	Workshop Cost/Hour	£36.88	£35.66	£41.71	£6.36
Holidays Taken:					
L0102	A J Ashton	27	27	27	0
L009	A Fitzjohn	27	27	35	-8
L0500	M Emms	0	10	0	10
L0601	A French	27	27	27	0
L0806	D R Hughes	27	27	27	0
L0808	D A Holland	27	27	27	0
L1000	J Jones	0	5	0	5
L1304	G Mason	27	27	27	0
L1305	R Mason	27	27	27	0
L1401	B Nicholson	0	3	0	3
L1801	C M Rowley	26	27	27	0
L2008	J Truman	24	24	24	0
	Operations Manager	32	25	26	-1
	Works Supervisor	35	24	26	-2
		306	306	300	6
Sickdays/authorised absences:					
L0102	A J Ashton	0	0	0	0
L009	A Fitzjohn	63	4	0	-4
L0500	M Emms	0	2	0	-2
L0601	A French	3	0	0	0
L0806	D R Hughes	52	12	0	-12
L0808	D A Holland	5	2	0	-2
L1000	J Jones	0	0	0	0
L1304	G Mason	0	0	0	0
L1305	R Mason	0	2	0	-2
L1401	B Nicholson	0	0	0	0
L1801	C M Rowley	9	5	0	-5
L2008	J Truman	0	18	0	-18
	Operations Manager	0	1	0	-1
	Works Supervisor	0	0	0	0
		132	46	0	-46

D MORRIS
OPERATIONS MANAGER

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Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation eriod (Years/%)	Capital Cost B/Fwd	Revaluations	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	Residual Value
7119	Volvo - AE59 FWO - Medium Reach	25/09/2009	5	96,500.00	0.00			96,500.00	79,648.50	11,232.36		90,880.86		5,619.14	20,000	
7120	Volvo - AE62 CRZ - Medium Reach	04/09/2012	5	115,000.00	0.00			115,000.00	75,000.00	40,000.00		115,000.00		0.00	32,000	
7121	Caterpillar - AJ13 YDN - Long Reach	13/09/2013	5	129,821.00	0.00			129,821.00	73,169.25	56,651.75		129,821.00		0.00	54,000	
7122	Caterpillar Excavator - Medium Reach	16/06/2015	5	131,233.88	0.00			131,233.88	47,732.60	63,846.80		111,579.40		19,654.48	80,000	
7123	Caterpillar Excavator - Medium Reach	16/06/2015	5	131,233.88	0.00			131,233.88	47,732.60	63,846.80		111,579.40		19,654.48	80,000	
7124	Liebherr A916 Wheeled Excavator		5	0.00	0.00	185,000.00		185,000.00	0.00	0		0.00		185,000.00	185,000	
	360 Excavators			603,788.76	0.00	185,000.00	0.00	788,788.76	323,282.95	235,577.71	0.00	558,860.66	0.00	229,928.10	451,000	
7151	JCB - KX05 OBK	27/05/2005	5	43,000.00	0.00			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	0.00			8,100.00	6,500.00	1,599.96		8,099.96		0.04	2,000	
	Lifting Equipment			51,100.00	0.00	0.00	0.00	51,100.00	49,500.00	1,599.96	0.00	51,099.96	0.00	0.04	12,000	
7334	Toyota Hilux AO58 UUN	31/12/2008	4	15,179.85	0.00			15,179.85	12,179.85	3,000.00		15,179.85		0.00	3,000	
7335	Toyota Hilux AF60 VYN	23/09/2010	4	18,360.91	0.00		-18,360.91	0.00	12,360.91	3,000.00	-15,360.91	0.00		0.00	0	
7336	Toyota Hilux AU62 OUS	14/09/2012	4	20,038.35	0.00			20,038.35	10,038.35	10,000.00		20,038.35		0.00	8,500	
7337	Toyota Hilux FY14 GZL	20/04/2014	4	20,470.85	0.00		-20,470.85	0.00	10,470.72	0.13	-10,470.85	0.00	-1,166.67	0.00	0	
7338	Toyota Hilux FY17 LNK	31/03/2017	4	21,520.75	0.00			21,520.75	2,578.55	6,494.52		9,073.07		12,447.68	20,000	
	Reducing Balance Vehicles															
7339	Ford Transit Connect AK18 RZY	24/05/2018	25%	0.00	0.00	14,101.53		14,101.53	0.00	3,231.58		3,231.58		10,869.95	13,000	
7340	Mitsubishi L200 KU17 WNS	29/05/2018	25%	0.00	0.00	19,081.50		19,081.50	0.00	4,372.83		4,372.83		14,708.67	18,000	
7341	Vauxhall Combo DN18 LTA	20/08/2018	25%	0.00	0.00	9,500.00		9,500.00	0.00	1,583.36		1,583.36		7,916.64	9,500	
	Vehicles			95,570.71	0.00	42,683.03	-38,831.76	99,421.98	47,628.38	31,682.42	-25,831.76	53,479.04	-1,166.67	45,942.94	72,000.00	
7439	Claas - FX11 EWA	10/03/2011	5	56,432.00	0.00		-56,432.00	0.00	38,432.00	0.00	-38,432.00	0.00	9,500.00	0.00	0	
7440	New Holland Tractor - EU11 MVP	01/02/2012	5	60,800.00	0.00			60,800.00	60,800.00	0.00		60,800.00		0.00	20,000	
7441	John Deere - FX13 BDY	26/07/2013	5	69,500.00	0.00			69,500.00	42,750.00	26,750.00		69,500.00		0.00	26,000	
7442	Claas - FX14 AYD	30/04/2014	5	72,957.00	0.00			72,957.00	38,365.44	34,591.36		72,956.80		0.20	40,000	
7443	Claas - FX17 DFE	07/04/2017	5	84,877.00	0.00			84,877.00	10,975.44	40,975.44		51,950.88		32,926.12	80,000	
	Reducing Balance Tractors															
7444	Claas - FX68 AGO	31/10/2018	22%	0.00	0.00	88,128.00		88,128.00	0.00	9,694.08		9,694.08		78,433.92	85,000	
	Tractors			344,566.00	0.00	88,128.00	-56,432.00	376,262.00	191,322.88	112,010.88	-38,432.00	264,901.76	9,500.00	111,360.24	251,000	
7490A	Redrock Dump	28/04/2005	5	6,795.00	0.00			6,795.00	6,795.00	0.00		6,795.00		0.00	2,000	
7490D	Redrock Dump	21/05/2008	5	8,500.00	0.00			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	0.00			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	0.00			9,298.00	9,298.00	0.00		9,298.00		0.00	2,000	
7490G	R2/1300B Trailer	24/07/2012	5	1,132.50	0.00			1,132.50	1,132.50	0.00		1,132.50		0.00	200	
7490H	R2/1300B Trailer	24/07/2012	5	1,132.50	0.00			1,132.50	1,132.50	0.00		1,132.50		0.00	200	
7490I	Bailey 14 Tonne Construction Trailer	01/09/2015	5	12,600.00	0.00			12,600.00	6,510.00	2,520.00		9,030.00		3,570.00	7,000	
7490J	3500KG Platform Trailer	28/04/2017	5	3,450.00	0.00			3,450.00	632.50	690.00		1,322.50		2,127.50	3,000	
7490K	Ifor Williams Tipping Trailer	24/09/2018	18%	0.00	0.00	3,523.00		3,523.00	0.00	411.04		411.04		3,111.96	3,000	
8023	Marston 10 Tonne Trailer (Scrap)	24/09/1993	5	4,525.00	0.00			4,525.00	4,525.00	0.00		4,525.00		0.00	200	
	Trailers			57,283.00	0.00	3,523.00	0.00	60,806.00	48,375.50	3,621.04	0.00	51,996.54	0.00	8,809.46	21,600	
7541	Herder Rapier Flail	29/06/2007	5	26,000.00	0.00			26,000.00	24,000.00	2,000.04		26,000.04		-0.04	2,000	
7544	Bomford Condor	20/05/2005	4	6,656.90	0.00		-6,656.90	0.00	6,656.90	0.00	-6,656.90	0.00	607.20	0.00	0	
7545	Berky 5800 Tree Cutter	26/07/2004	4	7,800.00	0.00			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	0.00		-11,500.00	0.00	11,500.00	0.00	-11,500.00	0.00	2,600.00	0.00	0	
7547	Herder Grenadier	18/05/2006	5	44,404.00	0.00			44,404.00	44,404.00	0.00		44,404.00		0.00	5,000	
7548	Herder Rapier BK HAB Flail	11/06/2013	6	42,850.00	0.00			42,850.00	26,467.72	14,047.56		40,515.28		2,334.72	26,000	
7549	Herder KMZ150 Flail	04/09/2013	5	12,500.00	0.00			12,500.00	10,541.85	1,958.15		12,500.00		0.00	6,000	
7550	Herder KMZ150 Flail	15/05/2014	5	13,500.00	0.00			13,500.00	9,400.00	3,784.56		13,184.56		315.44	8,000	
7551	Herder Rapier BK HAB Flail	15/05/2014	5	41,000.00	0.00			41,000.00	27,416.51	12,538.44		39,954.95		1,045.05	24,000	
7552	McConnel Multisaw Head	01/02/2017	8	8,000.00	0.00			8,000.00	1,020.88	1,021.44		2,042.32		5,957.68	7,000	
7553	TMK Tree Shear	01/02/2017	5	4,200.00	0.00			4,200.00	863.38	870.48		1,733.86		2,466.14	3,600	
	Reducing Balance Equipment															
7555	Herder KS860 Tree Shear	02/08/2018	22%	0.00	0.00	17,000.00		17,000.00	0.00	2,493.36		2,493.36		14,506.64	16,000	
	Cutting Machinery			218,410.90	0.00	17,000.00	-18,156.90	217,254.00	170,071.24	38,714.03	-18,156.90	190,628.37	3,207.20	26,625.63	99,600.00	
7636	6" Mobile Pump	07/01/1999	10	12,306.23	0.00	0.00	0.00	12,306.23	12,306.23	0.00	0.00	12,306.23	0.00	0.00	2,000	
7901	Montabert Breaker	01/01/1999	6	6,493.00	0.00			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	0.00			33,838.97	2,681.91	11,191.96		13,873.87		19,965.10	31,000	
7903	Diesel Pump 6"	20/01/2016	20	29,035.80	0.00			29,035.80	2,141.64	10,951.84		13,093.48		15,942.32	26,000	
7908	Herder 3.1m Basket (7120)	07/07/2004	5	1,875.00	0.00			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	0.00			1,875.00	1,875.00	0.00		1,875.00		0.00	500	
7914	Herder MXZT550B Mowing Basket (7118)	10/08/2009	5	9,620.00	0.00			9,620.00	9,620.00	0.00		9,620.00		0.00	500	
7916	Herder MXZT860 Mowing Bucket (7119)	12/04/2011	5	24,130.00	0.00			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	0.00			6,150.00	6,150.00	0.00		6,150.00		0.00	2,000	
7918	Herder MRLT430B Mowing Bucket (7120)	25/05/2012	5	6,150.00	0.00			6,150.00	6,150.00	0.00		6,150.00		0.00	2,000	
7919	Herder MRLT430B Mowing Bucket (7115)	25/05/2012	5	6,150.00	0.00			6,150.00	6,150.00	0.00		6,150.00		0.00	2,000	
7920	Herder MRZT550B Mowing Bucket (7121)	11/06/2013	5	8,190.00	0.00			8,190.00	5,983.86	2,206.14		8,190.00		0.00	4,000	
7921	Herder MRZT860B Mowing Bucket (7122)	30/04/2015	5	23,025.00	0.00			23,025.00	12,015.00	5,505.00		17,520.00		5,505.00	17,000	
7922	Herder MRZT860B Mowing Bucket (7123)	30/04/2015	5	23,025.00	0.00			23,025.00	12,015.00	5,505.00		17,520.00		5,505.00	17,000	
	Baskets			179,557.77	0.00	0.00	0.00	179,557.77	97,280.41	35,359.94	0.00	132,640.35	0.00	46,917.42	105,000	
8028	Dowdswell Rotary Brush	25/05/1995	5	1,620.00	0.00			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	0.00			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	0.00			437.00	437.00	0.00		437.00		0.00	100	
8032	Workshop Equipment	30/11/2001	5	11,973.67	0.00			11,973.67	11,973.67	0.00		11,973.67		0.00	1,000	

From: 01 April 2018
To: 31 March 2019

Period To: 12
Year Ended: 31 March 2019

Asset ID	Fixed Assets Register	Purchased/ Revalued	Depreciation eriod (Years/%)	Capital Cost B/Fwd	Revaluations	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	Residual Value
	Light Plant and Equipment			19,796.98	0.00	0.00	0.00	19,796.98	19,796.98	0.00	0.00	19,796.98	0.00	0.00	3,500	
7001	Switchgear	post 1996	20	145,575.95	0.00			145,575.95	134,103.20	7,278.84		141,382.04		4,193.91	23,000	
7002	Telemetry at Lawyers	07/07/2003	1	3,662.46	0.00			3,662.46	3,662.46	0.00		3,662.46		0.00	0	
	Fixed Plant			149,238.41	0.00	0.00	0.00	149,238.41	137,765.66	7,278.84	0.00	145,044.50	0.00	4,193.91	23,000	
	Fixed Assets: Plant and Equipment			£1,731,618.76	£0.00	£336,334.03	-£113,420.66	£1,954,532.13	£1,097,330.23	£465,844.82	-£82,420.66	£1,480,754.39	£11,540.53	£473,777.74	£1,040,700.00	
PS01	Fleet Haven	31/03/2010	10	2,900.00	0.00			2,900.00	2,320.28	290.04		2,610.32		289.68		
PS02	Dawsmere	31/03/2010	10	2,700.00	0.00			2,700.00	2,160.00	270.00		2,430.00		270.00		
PS03	Lords	31/03/2010	10	2,800.00	0.00			2,800.00	2,239.72	279.96		2,519.68		280.32		
PS04	Fleet Fen	31/03/2010	10	12,600.00	0.00			12,600.00	10,080.00	1,260.00		11,340.00		1,260.00		
PS05	Clay Lake	31/03/2010	10	3,700.00	0.00			3,700.00	2,959.72	369.96		3,329.68		370.32		
PS06	Wisemans	31/03/2010	10	49,000.00	0.00			49,000.00	39,199.72	4,899.96		44,099.68		4,900.32		
PS07	Peartree Hill	31/03/2010	10	6,100.00	0.00			6,100.00	4,879.72	609.96		5,489.68		610.32		
PS08	Donningtons	31/03/2010	10	6,500.00	0.00			6,500.00	5,200.28	650.04		5,850.32		649.68		
PS09	Little Holland	31/03/2010	10	20,900.00	0.00			20,900.00	16,720.28	2,090.04		18,810.32		2,089.68		
PS10	Sutton St James	31/03/2010	10	4,200.00	0.00			4,200.00	3,360.00	420.00		3,780.00		420.00		
PS11	Manor Farm	31/03/2010	10	3,750.00	0.00			3,750.00	3,000.00	375.00		3,375.00		375.00		
PS12	Westmere	31/03/2010	10	4,150.00	0.00			4,150.00	3,319.72	414.96		3,734.68		415.32		
PS13	Holbeach Bank	31/03/2010	10	2,050.00	0.00			2,050.00	1,639.72	204.96		1,844.68		205.32		
PS14	Gotts	31/03/2010	10	3,700.00	0.00			3,700.00	2,959.72	369.96		3,329.68		370.32		
PS15	Roses	31/03/2010	10	3,450.00	0.00			3,450.00	2,760.00	345.00		3,105.00		345.00		
PS16	Lawyers	31/03/2010	10	28,250.00	0.00			28,250.00	22,600.28	2,825.04		25,425.32		2,824.68		
	Fixed Assets: Pumping Stations			£156,750.00	£0.00	£0.00	£0.00	£156,750.00	£125,399.16	£15,674.88	£0.00	£141,074.04	£0.00	£15,675.96		
6500	RT Equipment	31/03/1996	3	11,654.50	0.00			11,654.50	11,654.50	0.00		11,654.50		0.00		
6003	Panasonic Telephone System	25/04/2002	3	2,675.00	0.00			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	0.00			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	0.00			7,934.00	7,934.00	0.00		7,934.00		0.00		
6008	Laserjet Mono Printer	13/12/2002	3	867.00	0.00			867.00	867.00	0.00		867.00		0.00		
6009	Mailserver and Software	13/12/2002	3	1,114.00	0.00			1,114.00	1,114.00	0.00		1,114.00		0.00		
6010	Sage Line 100	13/12/2002	3	9,969.00	0.00			9,969.00	9,969.00	0.00		9,969.00		0.00		
6011	Computer - Drawing Office	13/12/2002	3	1,099.00	0.00			1,099.00	1,099.00	0.00		1,099.00		0.00		
6012	Computer Upgrade	13/12/2002	3	784.00	0.00			784.00	784.00	0.00		784.00		0.00		
6014	Office XP Professional	27/03/2003	3	1,740.00	0.00			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	0.00			8,058.00	8,058.00	0.00		8,058.00		0.00		
6016	Laser Printer 5550dtn	27/09/2005	3	3,580.00	0.00			3,580.00	3,580.00	0.00		3,580.00		0.00		
6018	Map Objects	13/12/2005	3	4,950.00	0.00			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	0.00			1,169.94	1,169.94	0.00		1,169.94		0.00		
6020	Colour Scanner	02/06/2006	3	6,709.95	0.00			6,709.95	6,709.95	0.00		6,709.95		0.00		
6021	Aspirin T5 Workstation (JAM)	29/06/2006	3	825.00	0.00			825.00	825.00	0.00		825.00		0.00		
6022	Dell M90 Laptop	20/12/2006	3	2,296.00	0.00			2,296.00	2,296.00	0.00		2,296.00		0.00		
6023	Lenovo Laptop (KV)	19/05/2008	3	931.00	0.00			931.00	931.00	0.00		931.00		0.00		
6024	Lenovo Laptop (DM)	24/06/2008	3	916.00	0.00			916.00	916.00	0.00		916.00		0.00		
6025	Laptop (AP)	29/08/2009	3	976.00	0.00			976.00	976.00	0.00		976.00		0.00		
6026	HP Colour Laserjet Printer	08/12/2008	3	122.98	0.00			122.98	122.98	0.00		122.98		0.00		
	Fixed Assets: Office and RT Equipment			£72,771.37	£0.00	£0.00	£0.00	£72,771.37	£72,771.37	£0.00	£0.00	£72,771.37	£0.00	£0.00		
A021	Office Site: LL216353	01/04/2007	N/A	242,500.00	0.00			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	0.00			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	0.00			112,293.69	22,458.72	11,229.36		33,688.08		78,605.61		
A026	Office and Workshop Refurbishment	28/02/2017	10	16,750.02	0.00			16,750.02	1,954.12	1,674.96		3,629.08		13,120.94		
	Fixed Assets: Land and Buildings			£871,256.83	£0.00	£0.00	£0.00	£871,256.83	£351,912.84	£12,904.32	£0.00	£364,817.16	£0.00	£506,439.67		
	Shared Consortium Assets (31.67% of NRV)	31/03/2018	1	£1,971.44	£403.79	£0.00	£0.00	£2,375.23	£2,375.23	0.00	£0.00	£2,375.23	£0.00	£0.00		
	Fixed Assets			£2,834,368.40	£403.79	£336,334.03	-£113,420.66	£3,057,685.56	£1,649,788.83	£494,424.02	-£82,420.66	£2,061,792.19	£11,540.53	£995,893.37		

Reducing Balance Method of Depreciation Adopted from 01.04.18:

Plant With An Engine	22.00%
Plant Without An Engine	18.00%
Vehicles	25.00%

No active buybacks at 31.03.19

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
1	Balances brought forward		
	General Reserve	1,389,822	962,739
	Development Reserve	546,285	633,231
	Capital Works Reserve	732,447	1,059,685
	Grants Reserve	183,863	241,032
	Plant Renewals Reserve	1,545,688	1,545,688
	Revaluation Reserve	461,739	446,064
	Pension Reserve	-5,459,000	-5,452,000
	As per Statement of Accounts	-599,156	-563,561
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-5,459,000	-5,452,000
	Net Book Value of Tangible Fixed Assets	1,287,139	1,184,983
		-4,171,861	-4,267,017
	(=) Adjusted Balances brought forward (Net Current Assets)	3,572,705	3,703,456
2	(+) Rates and Special Levies		
	Drainage Rates	954,802	979,700
	Special Levies issued by the Board	1,233,583	1,264,462
	As per Statement of Accounts	2,188,385	2,244,162
3	(+) All Other Income		
	Grants Applied	74,830	140,798
	Rental Income	814	778
	Income from Rechargeable Works	29,404	23,271
	Investment Interest	14,317	21,453
	Development Contributions	110,522	61,609
	Other Income	74,262	54,135
	Profit/(Loss) on disposal of Fixed Assets	6,540	11,541
	As per Statement of Accounts	310,689	313,586
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	90,370	113,421
	Accumulated depreciation written out	-70,370	-82,421
		20,000	31,000
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-74,831	-140,798
	(+) Grants Received	132,000	173,000
		57,169	32,202
	(=) Adjusted Other Income	387,858	376,788
4	(-) Staff Costs		
	Labour Operations Account	571,786	535,159
	Technical Support Staff Costs	155,468	136,760
	Administration Staff Costs	92,913	99,197
		820,167	771,116
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	0	0

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019		ACTUAL 2017/18 £	ACTUAL 2018/19 £
6	(-) All Other Expenditure		
	Capital Works	660,699	413,894
	Environment Agency Precept	145,835	145,835
	Maintenance Works	1,334,767	1,386,413
	Administration Charges	317,574	342,041
	Cost of Rechargeable Works	6,939	23,725
	Development Contributions Costs	15,343	9,226
	Net Deficit/(Surplus) on Operating Accounts	30,816	372,235
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,675
	As per Statement of Accounts	2,527,648	2,709,045
	(-) Depreciation Charged		
	Mobile Plant and Equipment	141,904	465,845
	Buildings	12,904	12,904
	Pumping Stations	15,675	15,675
		170,483	494,424
	(-) Staff Costs now reported in Box 4	820,167	771,116
	(+) Capitalised Additions		
	Office and Workshop Refurbishment	0	0
	Mobile Plant and Equipment	88,327	336,334
		88,327	336,334
	(=) Adjusted Other Expenditure	1,625,325	1,779,839
7	(=) Balances carried forward		
	General Reserve	962,739	278,355
	Development Reserve	633,231	685,614
	Capital Works Reserve	1,059,685	1,556,063
	Grants Reserve	241,032	273,234
	Plant Reserve	1,545,688	1,545,688
	Revaluation Reserve	446,064	430,389
	Pension Reserve	-5,452,000	-5,711,000
	As per Statement of Accounts	-563,561	-941,656
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-5,452,000	-5,711,000
	Net Book Value of Tangible Fixed Assets	1,184,983	995,893
		-4,267,017	-4,715,107
	(=) Adjusted Balances carried forward (Net Current Assets)	3,703,456	3,773,451
8	Total Cash and Short Term Investments		
	Bank Current Account	177,869	829,467
	Short term Investments	3,500,000	2,800,000
	As per Statement of Accounts	3,677,869	3,629,467
9	Total Fixed Assets and Long Term Assets		
	Land and Buildings (valued at Purchase Cost)	871,257	871,257
	Office and RT Equipment (valued at Purchase Cost)	72,771	72,771
	Plant and Equipment (valued at Purchase Cost)	1,731,619	1,954,532
	Pumping Stations (Revalued)	156,750	156,750
	Shared Consortium Assets (NRV)	0	0
	As per Fixed Asset Register	2,832,397	3,055,310



BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL	ACTUAL
	2017/18	2018/19
	£	£

10 Total Borrowings

Loans Due (<= 1 Year)

0 0

Loans Due (> 1 Year)

0 0

As per Statement of Accounts

0 0



BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2019	ACTUAL 2017/18 £	ACTUAL 2018/19 £
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7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2017/18 £	ACTUAL 2018/19 £
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7	Balances carried forward (adjusted)	3,703,456	3,773,451
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(-) Deduct: Debtors and Prepayments

Stock	6,416	4,866
Debtors Control Account	42,113	69,985
Work in Progress	220	2,808
Ratepayers Due	2,190	2,094
Prepayments	4,504	6,152
Prepayments/(Accruals) WMA	-14,922	2,440
Accrued Interest	0	0
VAT Due from HMRC	15,131	61,705
Grants Due	0	0
	55,652	150,050

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

Creditors Control Account	27,069	547
Holiday Entitlement Control	2,853	0
Payroll Liabilities	0	0
Accruals	0	5,495
Rates/Special Levies Paid in Advance	143	25
	30,065	6,067

(=) Box 8

3,677,869	3,629,467
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8 (=) Total Cash and Short Term Investments

Bank Current Account	177,869	829,467
Short term Investments	3,500,000	2,800,000
	3,677,869	3,629,467

P J CAMAMILE MA FCIS
CHIEF EXECUTIVE

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

07 MAY 2019

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



Final Internal Audit Report

**WATER MANAGEMENT ALLIANCE -
REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL AND GOVERNANCE
PROCESSES**

30th April 2019



Internal Audit Service

This audit has been conducted in accordance with the Accounts & Audit Regulations 2015 and our Audit Charter, and complies with the Public Sector Internal Audit Standards. It should be noted that the assurances provided here can never be absolute, and therefore only reasonable assurance can be provided that there are no major weaknesses in control subject to Internal Audit review (at the time of testing).

The co-operation and assistance of all staff involved is greatly appreciated. This review was conducted by Mike Tweed to whom any query concerning the content of this report should be made to Michael.Tweed@West-Norfolk.gov.uk

The Executive Summary sets out the results of the work carried out and our overall conclusion on the system reviewed, and summarises the key recommendations arising.

Consultation

Draft report issued	18th April 2019
Management agreement received	29th April 2019
Final report issued	30th April 2019

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Executive Summary

Our Assurance Opinion: SUBSTANTIAL								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	3	1	0	9	1	1	12	14

Overall Objective and System Background
<p>The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).</p> <p>The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.</p>

Summary of Key Control Issues
<p>Based upon the work carried out, Substantial Assurance can be given regarding the robustness and effectiveness of the risk management, internal control and governance processes operating within the WMA. However, some control issues were identified which require attention by management:</p> <p>GDPR:</p> <ul style="list-style-type: none"> Benchmarking the WMA Data Protection Policy against a sample of Borough Councils' policies identified some areas, such as risks of non-compliance, staff responsibilities and data breaches, which are not mentioned in WMA's policy. Not all staff have received the online training in GDPR. No separate policy/procedural document has been compiled on data breaches. <p>Fixed Assets:</p> <ul style="list-style-type: none"> Fixed Asset Registers do not include the location of assets or officer responsible. A formal annual physical verification of fixed assets does not take place. The inventory of IT equipment provided to staff for their use when working at home is not up to date. <p>Governance Arrangements:</p> <ul style="list-style-type: none"> Board Members are not required to submit an annual declaration of interests form. Only two thirds of current Board Members have submitted a fully and correctly completed declaration of interests form; 14 Members have not submitted a return and a further 35 have not completed the form fully/correctly. Appointed Members' declaration of interests forms are filed incorrectly on the Broads' website. There is inconsistency in the number of Members on each Board; for example, King's Lynn and South Holland each have 21, whereas Broads has 38 and Norfolk Rivers 29. There is low attendance at Board meetings; typically only two thirds of Members attend each meeting; at Norfolk Rivers, only half attend Board meetings.

Summary of Key Recommendations

The key recommendations arising from the audit are:

GDPR:

- Data Protection Policy should be enhanced to include risk of non-compliance, staff responsibilities, process for dealing with data breaches, breach of the policy by staff or Members, and duties of DPO.
- All relevant staff should receive appropriate training in GDPR and data protection.
- Policy/procedure detailing the investigation and reporting of data breaches should be compiled.

Fixed Assets:

- Each Board's asset register should include location of the asset and officer responsible.
- Annual physical verification of all assets recorded on each Board's asset register should be undertaken.
- Inventory of IT equipment provided to staff for use at home should be updated.

Governance Arrangements:

- Members should be asked to confirm that their current declaration of interests is correct and up to date.
- Members should complete a declaration of interests form for each new term of office.
- Completed declaration of interests forms should be filed under the correct Member on each Board's website.
- Membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, in-line with King's Lynn and South Holland.

Summary of Agreed Recommendations

The CEO of WMA has agreed to undertake the following actions:

- Data Protection Policy will be enhanced to include the points recommended.
- Those staff who have yet to receive external training will receive an appropriate "lower level" of training in data protection and GDPR.
- A policy/procedure detailing the investigation and reporting of data breaches will be compiled.
- Each Board's asset register will include location of the asset and officer responsible.
- An annual physical verification of all assets held at each depot will be undertaken.
- The Inventory of IT equipment will be updated.
- An email will be sent out to all Members asking them to confirm that their current declaration of interests is correct and up to date.
- The website has been updated with all those Declaration of Interests forms received from Members during the last financial year; completed forms are now filed correctly under the appropriate Member on the website.
- The CEO will seek to reduce the Membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each, in-line with King's Lynn and South Holland.

2. Objective & Scope

- 2.1 The overall objective of the audit was to ensure the robustness and effectiveness of the risk management, internal control and governance processes operating within the Water Management Alliance (WMA).
- 2.2 The audit involved the following:
- Reviewing the income collection, payroll and year-end procedures in place.
 - Reviewing each Board's Fixed Asset Register to ensure they are complete, accurate and properly maintained, and that periodic verification of assets takes place.
 - Assessing the risk management arrangements in place and the robustness of each Board's Risk Register and their risk policies and procedures.
 - Assessing the robustness of the policies and procedures in place relating to the General Data Protection Regulations (GDPR) and Data Protection Act (DPA) 2018 and ascertaining training provided to staff and Members.
 - Assessing the robustness of the governance arrangements in place, in particular reviewing the Members' declaration of interests process, the process for declaring gifts and hospitality, key governance policies, and assessing the appropriateness of the number of Members to achieve the effective and cost efficient operation of each Board.
 - Reviewing the process for the write-off of debts.
 - Reviewing the process in place for succession planning.
- 2.3 Recommendations arising from the previous audit were followed-up to ensure their implementation by management.
- 2.4 The audit review was undertaken in liaison with the Personal Assistant (CEO), the Finance & Rating Manager and the Rating Officer / Site Warden, and consisted of discussions relating to the risk management, control and governance processes and review of relevant documentation.
- 2.5 Due regard was taken of the guidance issued on 30th March 2018 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 2018)" and "Good Governance for IDB Members" published by the Association of Drainage Authorities (ADA) in November 2018.
- 2.6 Following completion of the audit, Internal Audit completed section 4 of the Electronic Annual Governance and Accountability Return for 2018/19.
- 2.7 The review was undertaken during March and April 2019.

3. Background Information

- 3.1 The WMA provides administrative and management support services to the five constituent Internal Drainage Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers and South Holland, and to the Pevensey & Cuckmere Water Level Management Board.

4. Our Opinion

- 4.1 On the basis of the work undertaken, management can be provided with an overall opinion of “Substantial Assurance” regarding the robustness and effectiveness of the risk management, internal control and governance processes operating within the WMA.

OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE	
Control Objectives	Assurance Opinion
1. Rates Collection – To ensure that processes are in place and functioning correctly to collect, record and bank income in full and on time.	Full
2. Payroll – To ensure that salaries and wages have been paid correctly and in a timely manner, with tax and NIC deducted correctly.	Full
3. Year End Procedures – To ensure that the final accounts have been produced using appropriate accounting policies and any adjustments fully explained.	Full
4. Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.	Substantial
5. GDPR/DPA – To ensure that a robust framework is in place demonstrating compliance with GDPR 2016 and DPA 2018.	Substantial
6. Fixed Assets – To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.	Limited
7. Governance Arrangements – To ensure that robust governance arrangements are in place.	Substantial
8. Write-Offs – To ensure that robust processes are in place for the write-off of debts and that write-offs are appropriately authorised.	Full
9. Succession Planning – To ensure that adequate arrangements are in place for succession planning.	Full

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.
- 4.3 The two recommendations arising from the previous report have been actioned:
- A PDF copy of each bank reconciliation is saved into the relevant file at the end of the month;
 - WMA are upgrading to Sage 200c on 26th April 2019.
- 4.4 Appendix B provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.
- 4.5 The Terms of Reference for the audit review are attached as Appendix C.

5. Reporting

- 5.1 A copy of the final report will be sent to the Chief Executive of the Water Management Alliance.

6. Acknowledgements

- 6.1 Internal Audit would like to express our thanks to the following for their assistance during the course of the audit:

- Sallyanne Jeffrey, Finance & Rating Manager
- Trish Walker, Rating & Finance Officer
- Graham Tinkler, Rating Officer / Site Warden
- Mary Creasy, Personal Assistant (CEO)

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u></p> <p>The Risk Management Policy does not state the frequency of review, who it is to be reviewed by and when it is next due for review. The policy was last reviewed in January 2017 and is generally reviewed by the Board every three years, or earlier if there are any changes advised by the JPAG Practitioners' Guide.</p>	<p>The Risk Management Policy should state how often it should be subject to review, who it is reviewed by (i.e. the Board) and when it is next due for review.</p>	Low	<p>Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
2.	<p><u>Finding</u></p> <p>Each Board's Risk Register only gives the current risk score; they do not give the target risk score i.e. the risk score which the organisation is working towards. By showing both target and current risk scores, it can be seen if any progress has been made in mitigating each risk.</p> <p>It is not clear who the responsible officer is for addressing each risk. The Good Governance Guide for IDB Members (Nov 2018) states, at 10.2.2, that the IDB's Risk Register should assign ownership for each risk.</p> <p>The ADA Risk Management Strategy & Policy template includes a suggested format for a Risk Register, which differs to the format currently used by each Board. The ADA Risk Register includes the following column headings:</p> <ul style="list-style-type: none"> • Strategic objectives • Risks • Key controls – what controls/systems are in place to mitigate these risks? 	<p>Management should consider enhancing the format of each Board's Risk Register so that it includes the following details:</p> <ul style="list-style-type: none"> • Strategic objectives; • Risks – key risks to achieving strategic objectives; • Key controls – those controls/systems currently in place to mitigate each risk; • Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk; • Current risk score; • Gaps in control – where controls are lacking or are ineffective; • Gaps in assurance – where is further evidence of effective control required? 	Low	<p>The CEO stated to Internal Audit that the Risk Registers used to be laid out in the format as recommended, but that in 2017 it was decided to change them to follow the "simpler" format set out in Section 5, Appendix 1 of the JPAG Practitioner's Guide 2017. The Risk Registers do still show the strategic objectives agreed by the five Boards every year and all risks are linked to these objectives.</p> <p>Following guidance received from External Audit, it has been decided to keep the current format of the Risk Registers (following the JPAG best practice guidance). However, the CEO is to</p>	<p>No required action.</p>

Findings, Recommendations and Action Plan

Control Objective 4: Risk Management – To ensure that robust risk management arrangements are in place, that Boards review their significant risks and mitigating controls on a regular basis, and that a Risk Management Policy is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<ul style="list-style-type: none"> Assurances on controls – what evidence shows controls / systems are effective? Risk score Gaps in controls – where are there no controls or ineffective controls? Gaps in assurance – where is further evidence of effective control required? Action plan – what should we do to rectify the situation? Responsible officer / implementation date. 	<ul style="list-style-type: none"> Action Plan – actions/controls required to meet target risk score; Target risk score Officer responsible for implementing required actions; Due date for reaching target risk score; Update on required actions/controls; Current status. 		raise the possibility of amending the current risk register format with JPAG.	

Findings, Recommendations and Action Plan

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u> From benchmarking the WMA's Data Protection Policy against a sample of Borough Councils' own such policies, there are a number of areas which are not included in the WMA policy:</p> <ul style="list-style-type: none"> • Risks to compliance with DPA/GDPR, such as accidental or deliberate breach of data protection, potential sanctions imposed against WMA by the ICO as a result of loss or misuse of data, and potential legal action from data subjects following a breach. • Staff responsibilities regarding data protection/GDPR. • Duties of the Data Protection Officer. • Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included. • Breach of policy by a Member or staff – the WMA policy does not state that failure to comply with the policy could amount to misconduct, which could be a disciplinary matter, leading to the dismissal of staff, and serious breaches could result in personal criminal liability. Breach of the policy by a Member would be a potential breach of the Members' Code of Conduct. A data protection breach could lead to individual officers or Members being prosecuted under GDPR, not just WMA. 	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> • Risks of non-compliance; • Staff responsibilities relating to Data Protection and GDPR; • Process for dealing with data breaches; • Breach of policy by staff or Member; • Duties of DPO. 	Low	Agreed. The Data Protection Policy document will be revised to include the points as recommended at the next scheduled policy review.	Phil Camamile, CEO WMA. 31 st December 2019

Findings, Recommendations and Action Plan

Control Objective 5: To ensure that a robust framework is in place demonstrating compliance with GDPR and DPA 2018.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<u>Finding</u> According to a spreadsheet provided to Internal Audit, of the 32 members of staff at WMA who are required to undertake GDPR training, only 11 to date have completed the online training. However, the CEO and Data Manager have given guidance/training on GDPR compliance to all of the other staff shown in the spreadsheet at a number of Internal Best Practice meetings, which are held quarterly. Therefore, most staff and all Line Managers are therefore aware of the requirements of GDPR and the Information Security & Systems – Acceptable Use Policy, as it affects them.	All relevant members of staff should receive appropriate training in GDPR and Data Protection.	Low	All of the key staff have had GDPR training. Those staff that have yet to receive any external training as shown in the spreadsheet will receive an appropriate “lower level” of training in due course, but it is not a priority for them because of the nature of their roles. Not everyone in the spreadsheet has access to personal data.	Phil Camamile, CEO WMA. 31 st December 2019
5.	<u>Finding</u> WMA does not have a written policy/procedural document describing the process to be followed in the investigation and reporting of data breaches. At present, WMA refers to the ICO website guidance with regards to reporting a data breach.	Management should consider compiling a written policy/procedure detailing the process to be followed in the investigation and reporting of data breaches.	Low	Agreed, although this is covered briefly in the Information Security & Systems - Acceptable Use Policy (particularly 4.4).	Phil Camamile, CEO WMA. 30 th September 2019

Findings, Recommendations and Action Plan

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u></p> <p>The JPAG Practitioners' Guide (March 2018) at point 5.57 lists the key information which is needed in an asset register. This recommends that an asset register should include the location of the asset and the responsible officer (the guidance states that it may be appropriate to assign responsibility for each asset to members of staff).</p> <p>It is noted that the Boards' asset registers do not include location or responsibility. However, assets listed in the Fixed Asset Register are either located at each Board's depot or working in/alongside the infrastructure within the drainage district.</p>	In accordance with the JPAG guidance, each Board's asset register should include location of the asset and the officer responsible for each asset.	Low	Agreed, although each Board's Financial Regulations clearly state who is responsible for its tangible fixed assets (Section R: Security).	Phil Camamile, CEO WMA. 30 th September 2019
7.	<p><u>Finding</u></p> <p>There is a lack of evidence of an annual physical verification of assets, listed on each Board's asset register, taking place. Point J.4 of the Financial Regulations states that at least once a year, the Finance Officer will confirm the accuracy of the fixed asset register by carrying out a physical inspection of the Board's assets. Some managers do check their assets periodically; however, this is not evidenced. Monthly financial reports, which include the Board's asset register, are sent to each manager; therefore, managers should be aware of the assets they are responsible for.</p>	In accordance with the Financial Regulations, an annual physical verification of all assets recorded on each Board's Fixed Asset Register should be undertaken so as to confirm the accuracy of the register.	Medium	Agreed. A process of undertaking annual checks of assets held at each depot will be introduced. This will include the verifying of asset IDs and taking photographs of assets, evidencing the checking process.	Phil Camamile, CEO WMA. 30 th September 2019

Findings, Recommendations and Action Plan

Control Objective 6: To ensure that asset registers are complete, accurate and properly maintained, that stock is held securely, and that robust security of assets is in place.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
8.	<u>Finding</u> WMA maintain an inventory of IT equipment held by staff; however, there is a lack of assurance that the inventory is up to date. The Data Manager is currently undertaking an audit of IT equipment such as laptops, phones and printers provided to staff for use in their work, which they may have at home. An email was sent to relevant staff asking them to confirm details of any such items held by them; to date, only a few have replied back. It should be noted that this only applies to the three WMA Eastern Boards where most staff work from home; it does not apply to the other three Boards.	The inventory of IT equipment held by staff for their use at home should be updated. This should be referenced when staff leave the organisation to ensure that all such equipment is returned.	Low	Agreed.	Phil Camamile, CEO WMA. 30 th September 2019.

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
9.	<p><u>Finding</u> Board Members are not required to make an annual declaration of interests; a new form is required for each new term of office i.e. every three years.</p> <p>However, it has been made clear to Members that the requirement for ensuring their details are correct rests with them; this is included in the Members' Code of Conduct (section 13) and on the first page of the Declarations of Interest Form (item 1).</p>	In the absence of Members submitting an annual declaration of interests form, an email should be sent to each Member each year asking them to confirm their current declaration as being correct and up to date. Members should be given 28 days to respond; if no response is forthcoming, the assumption can be made that there is no change. However, it should be made clear to Members that the requirement for ensuring that their details are correct rests with them.	Low	Agreed; an email will be sent to all Board Members every year.	Phil Camamile, CEO WMA. 31 st December 2019
10.	<p><u>Finding</u> A review was undertaken of the declaration of interest's forms filed by Members on each Board's website. This identified that of the 142 current members across the 6 Boards, only 93 members (65%) had submitted a fully and correctly completed declaration of interests form; 14 members had not filed a return and 35 had not completed the form correctly/fully. At the top of the form it clearly states that where a question does not apply then the member should put "NONE" and that they should not leave any boxes blank. One member had only signed and dated the form, leaving all of the questions blank; another had answered just one question, leaving the rest blank. Several members had left some questions blank, while others had crossed through a question rather than writing "NONE". All forms had been signed.</p>	All Members should complete a declaration of interests form for each new term of office i.e. every three years.	Low	Agreed. Members are always asked to submit a declaration of interest form and most do. Due to a lack of resources, the website is not always kept up to date. The CEO has been through all of the Dols received during the last financial year and has updated the website.	Phil Camamile, CEO WMA. Completed

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>Members are required to complete a declaration of interest form every 3 years i.e. at each new term of office. However, several forms were identified dating longer than that, typically from 2015, although one appeared to date from 2011, and another from 2013.</p> <p>It should be noted that Members are also required by law to declare an interest in any of the business being transacted at each Board meeting (this is a standard agenda item); such declarations are regularly made and always minuted.</p>				
11.	<p><u>Finding</u></p> <p>A total of eight declarations of interest (DoI) forms had been filed under the wrong member on the Broads website relating to Appointed Members; the forms had been filed out of sequence, with each member's form filed under the name of the member listed below them. In addition, for one appointed member who had not filed a return, their entry contained a copy of a form relating to someone else who is not shown on the current list of members.</p>	<p>Completed declaration of interests forms should be filed under the correct Member on each Board's website.</p> <p>Management should consider removing the DoI forms from the website so as to prevent similar errors happening in the future. The CEO informed Internal Audit that no other IDB publishes its Members' Dols on their website.</p>	Low	<p>Agreed. The CEO has been through the Dols of elected and appointed members for all Boards to ensure that they are current and correct, and has uploaded them onto the website. These were checked by Internal Audit (on 29/04/19) and no errors were found.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>
12.	<p><u>Finding</u></p> <p>The Employees' Code of Conduct states that any gift or hospitality valued at more than £25 must be declared in the Register of Gifts & Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the limit at £30.</p>	<p>The same de minimus limit, above which a gift or hospitality must be declared, should be stated in the Employees' and Members' Codes of Conduct and in the Register of Members' Interests Form.</p>	Low	<p>Agreed. The correct de-minimus figure is £30; this figure was changed by all of the Boards a few years ago and the revised Members Code of Conduct does not appear to have been uploaded to the WMA website.</p>	<p>Phil Camamile, CEO WMA. Completed.</p>

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
				The CEO has updated the Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.	
13.	<p><u>Finding</u></p> <p>Some key governance policies do not state when they were last reviewed, frequency of review or when they are next due for review. However, it should be noted that most policies do have the Date Last Reviewed and Next Review Date on the first page of the policy.</p> <p>Key governance documents should be reviewed every three to five years; however, the Whistleblowing Policy has not been reviewed since January 2008.</p>	Key governance documents should state when they were last reviewed, by whom (i.e. the Board) and when they are next due to be reviewed. Any document which has not been reviewed within the last five years should be reviewed.	Low	<p>Agreed. All governance policies will be updated so that they state on their front page Date Last Reviewed and Next Review Date.</p> <p>Most governance policies are reviewed every three years at the start of a new three year term, after the IDB has had an election. It would appear that the Whistleblowing Policy slipped through the review process; however, all other governance policies are up to date.</p> <p>A register of policies will be compiled listing all Board policies, the date they were last reviewed and date when they are next due for review.</p>	Phil Camamile, CEO WMA. 30 th September 2019.

Findings, Recommendations and Action Plan

Control Objective 7: To ensure that robust governance arrangements are in place

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
14.	<p><u>Finding</u></p> <p>There are wide differences in the number of Members each Board has. For example, King's Lynn and South Holland both have 21 Members, whereas Broads has 38 and Norfolk Rivers 29. Attendance at Board meetings is low; typically, only two thirds of Members attend each meeting; at Norfolk Rivers, only half of Members attend Board meetings.</p> <p>ADA's Good Governance Guide (November 2018) states that Defra suggest that IDBs should have 21 Members; it states that "larger IDBs may wish to consider reconstituting to a smaller size, to see fewer vacant seats, more contested elections, and better attendance at meetings".</p>	The membership of Broads, Norfolk Rivers and East Suffolk should be reduced to no more than 21 Members each, as they are geographically much smaller than both King's Lynn and South Holland.	High	Agreed. The CEO will seek to reduce the membership of Broads, Norfolk Rivers and East Suffolk to no more than 21 Members each.	Phil Camamile, CEO WMA. 30 th December 2019.

Assurance Opinion and Recommendation Priority Definitions

Assurance Opinion

Definition

Full Assurance

In our opinion, there is a **sound** system of internal control that is likely to achieve the system objectives, and which is operating effectively in practice.

Substantial Assurance

In our opinion, there is a sound system of internal control operating, but there are a **few weaknesses** which could put the achievement of system objectives at risk.

Limited Assurance

In our opinion, there is a system of internal control with a number of weaknesses likely to **undermine** achievement of system objectives, and which is vulnerable to abuse or error.

No Assurance

In our opinion, there is a **fundamentally flawed** system of internal control that is unlikely to achieve system objectives and is vulnerable to serious abuse or error.

Recommendation Priority

Definition

Low

These issues would contribute towards improving the system under review, and are of limited risk. It is expected that corrective action to resolve these will be taken as resources permit.

Medium

A control process that contributes towards providing an adequate system of internal control. It is expected that corrective action to resolve these will be implemented within three to six months.

High

A fundamental control process, or statutory obligation, creating the risk that significant fraud, error or malpractice could go undetected. It is expected that corrective action to resolve these will be commenced immediately.

Internal Audit Service

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



WATER MANAGEMENT ALLIANCE

**REVIEW OF EFFECTIVENESS OF RISK
MANAGEMENT, CONTROL & GOVERNANCE
PROCESSES**

**INTERNAL AUDIT
TERMS OF REFERENCE
2018-19**

1. INTRODUCTION

- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2018-19.
- 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) Internal Drainage Board
 - East Suffolk Internal Drainage Board
 - King's Lynn Internal Drainage Board
 - Norfolk Rivers Internal Drainage Board
 - South Holland Internal Drainage Board
 - Pavensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability 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 in Internal Drainage Boards in England – A Practitioners Guide (Rev March 2018)'.
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2018-19, the auditor will consider the following internal control objectives (as stated on the return):
- A Accounting Records
To ensure that appropriate accounting records have been properly kept throughout the financial year.
- B Financial Regulations and Standing Orders
To ensure that the authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

- C Risk Management
To ensure that the authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- E. Income
To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.
- G Payroll
To ensure that salaries to employees and allowances to Members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.
- H Asset Management
To ensure that asset registers are complete, accurate and properly maintained, and that robust security of assets is in place.
- J Year End Procedures
To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.

2.3 In addition to the above, the audit will cover the following:

- GDPR – robustness of the policy and procedural documents, and adequacy of training provided to staff and members.
- Board Members' declarations of interest – review of the process for members declaring interests.
- Write-offs – review of the process for the write-off of debts.
- Succession Planning – review of the succession planning process.

2.4 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.

2.5 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 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2017-18 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.

- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance and Accountability Return for 2018-19.

4. WORK PLAN

4.1 The audit will be undertaken by Mike Tweed, Internal Auditor, Borough Council of King's Lynn and West Norfolk.

4.2 The audit has been allocated five 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 2017-18.	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. 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 2019 - Results Schedule

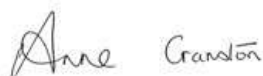
ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 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	1 February 2019

Please Note

The figure shown for actual investment returns from 1 April 2018 - 31 March 2019 (on page 2) includes an estimated return between 28 February 2019 - 31 March 2019 based on the asset split as at 28 February 2019.



Anne Cranston AFA

For and on behalf of Hymans Robertson LLP

9 April 2019

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	54
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 2018 to 31 March 2019	£303,000

LGPS early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2018 to 31 March 2019	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 2019 is based on actual Fund returns as provided by the Administering Authority. Details are given below:

Actual Returns from 1 April 2018 to 31 March 2019	9.0%
Total Returns from 1 April 2018 to 31 March 2019	9.0%

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 2019.

Period Ended	31 Mar 2019	31 Mar 2018
Equities	73%	76%
Bonds	16%	12%
Property	10%	11%
Cash	1%	1%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	1	-
Female	1	-
Dependants	1	4
Total	3	4

Teacher Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2019 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 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.5%	2.4%
Salary Increase Rate	2.9%	2.8%
Discount Rate	2.4%	2.6%

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 2018	CMI 2013 model assuming the current rate of improvements have peaked and will converge to a long term rate 1.25% p.a.	CMI 2013 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 used to value the Obligations in the Employer's Closing Position are identical to those used to value the Obligations in the Employer's Opening Position.

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 2019

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2019

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	1,773		1,773
Present value of funded liabilities		7,201	(7,201)
Present value of unfunded liabilities		24	(24)
Opening Position as at 31 March 2018	1,773	7,225	(5,452)
Service cost			
Current service cost*		127	(127)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	127	(127)
Net interest			
Interest income on plan assets	44		44
Interest cost on defined benefit obligation		185	(185)
Impact of asset ceiling on net interest	-	-	-
Total net interest	44	185	(141)
Total defined benefit cost recognised in Profit or (Loss)	44	312	(268)
Cashflows			
Plan participants' contributions	20	20	-
Employer contributions	187		187
Contributions in respect of unfunded benefits	4		4
Benefits paid	(337)	(337)	-
Unfunded benefits paid	(4)	(4)	-
Effect of business combinations and disposals	-	-	-
Expected closing position	1,687	7,216	(5,529)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		289	(289)
Other experience		3	(3)
Return on assets excluding amounts included in net interest	110		110
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	110	292	(182)
Fair value of plan assets	1,797		1,797
Present value of funded liabilities		7,485	(7,485)
Present value of unfunded liabilities**		23	(23)
Closing position as at 31 March 2019	1,797	7,508	(5,711)

Please note the Employer's fair value of plan assets is approximately 0.1% of the Fund's total.

* The current service cost includes an allowance for administration expenses of 0.5% of payroll.

** This liability comprises of approximately £23,000 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions. For unfunded liabilities as at 31 March 2019, 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 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	2,558	34.2%	19.6
Deferred members	797	10.6%	16.9
Pensioner members	4,130	55.2%	9.9
Total	7,485	100.0%	12.7

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 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	1,861		1,861
Present value of liabilities		7,320	(7,320)
Opening Position as at 31 March 2017	1,861	7,320	(5,459)
Service cost			
Current service cost*		146	(146)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	146	(146)
Net interest			
Interest income on plan assets	45		45
Interest cost on defined benefit obligation		181	(181)
Impact of asset ceiling on net interest	-	-	-
Total net interest	45	181	(136)
Total defined benefit cost recognised in Profit or (Loss)	45	327	(282)
Cashflows			
Plan participant's contributions	22	22	-
Employer contributions	197		197
Contributions in respect of unfunded benefits	4		4
Benefits paid	(349)	(349)	-
Unfunded benefits paid	(4)	(4)	-
Effect of business combinations and disposals	-	-	-
Expected closing position	1,776	7,316	(5,540)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(92)	92
Other experience		1	(1)
Return on assets excluding amounts included in net interest	(3)		(3)
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	(3)	(91)	88
Fair value of plan assets	1,773		1,773
Present value of funded liabilities		7,201	(7,201)
Present value of unfunded liabilities		24	(24)
Closing position as at 31 March 2018	1,773	7,225	(5,452)

* The current service cost includes an allowance for administration expenses of 0.5% 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 2020

Analysis of projected amount to be charged to operating profit for the period to 31 March 2020

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		139	(139)	(45.7%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	139	(139)	(45.7%)
Interest income on plan assets	41		41	13.5%
Interest cost on defined benefit obligation		178	(178)	(58.7%)
Total Net Interest Cost	41	178	(137)	(45.2%)
Total Included in Profit and Loss	41	317	(276)	(90.9%)

* 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 £303,000.

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 2020 will be approximately £187,000.

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 2020 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	7%	517
0.5% increase in the Salary Increase Rate	1%	47
0.5% increase in the Pension Increase Rate (CPI)	6%	463

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).

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

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 at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report.

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

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

FRS102 as at 31 March 2019 - Results Schedule

ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2019 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	Norfolk Pension Fund
Administering Authority	Norfolk County Council
Employer	Kings Lynn (WMA)
Terms of Engagement Signed	13 February 2019

Please Note

The Employer participates in the Fund's Core Investment Strategy, which represented approximately 89% of the Fund's total assets as at 31 March 2019. The investment returns and the split of plan assets shown in this schedule are for this investment strategy only.



Robert Bilton FFA
For and on behalf of Hymans Robertson LLP
9 April 2019

Section 1 - Data

Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2016	31 Mar 2016	31 Mar 2016
Actives	17	562	48
Deferred Pensioners	2	21	54
Pensioners	2	21	66

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 2018 to 31 March 2019	£1,213,000

LGPS early retirements

New Early Retirements 1 April 2018 to 31 March 2019	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers' early retirements

New Early Retirements 1 April 2018 to 31 March 2019	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 2019 is estimated based on actual employer returns as reported in HEAT and index returns where necessary. Index returns, where used, are based on employer asset holdings. Details are given below:

Actual Returns from 31 March 2018 to 28 February 2019	3.8%
Total Returns from 1 April 2018 to 31 March 2019	7.2%

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 2019.

Period Ended	31 Mar 2019	31 Mar 2018
Equities	50%	55%
Bonds	35%	31%
Property	11%	12%
Cash	4%	2%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2019	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2019 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 2019 % p.a.	31 Mar 2018 % p.a.
Pension Increase Rate (CPI)	2.4%	2.3%
Salary Increase Rate	2.7%	2.6%
Discount Rate	2.5%	2.7%

Mortality

As discussed in the accompanying report, life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a.. 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	26.4 years

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

Historic mortality

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

Period Ended	Prospective Pensioners	Pensioners
31 March 2018	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has reached a peak and will converge to a long term rate of 1.25% p.a..

Please note that the mortality assumptions used to value the Obligations in the Employer's Closing Position are identical to those used to value the Obligations in the Employer's Opening Position.

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 2019

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2019

Period ended 31 March 2019	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities		-	-
Opening Position as at 31 March 2018	2,643	4,551	(1,908)
Service cost			
Current service cost*		442	(442)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	442	(442)
Net interest			
Interest income on plan assets	76		76
Interest cost on defined benefit obligation		130	(130)
Impact of asset ceiling on net interest	-	-	-
Total net interest	76	130	(54)
Total defined benefit cost recognised in Profit or (Loss)	76	572	(496)
Cashflows			
Plan participants' contributions	102	102	-
Employer contributions	267		267
Contributions in respect of unfunded benefits	-		-
Benefits paid	(27)	(27)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	3,061	5,198	(2,137)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		418	(418)
Other experience		-	-
Return on assets excluding amounts included in net interest	126		126
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	126	418	(292)
Fair value of plan assets	3,187		3,187
Present value of funded liabilities		5,616	(5,616)
Present value of unfunded liabilities**		-	-
Closing position as at 31 March 2019	3,187	5,616	(2,429)

Please note the Employer's fair value of plan assets is approximately 0.1% of the Fund's total.

* The current service cost includes an allowance for administration expenses of 0.5% of payroll.

** For unfunded liabilities as at 31 March 2019, 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 2019	Liability split (%) as at 31 March 2019	Weighted Average Duration
Active members	4,503	80.2%	26.7
Deferred members	626	11.1%	22.3
Pensioner members	487	8.7%	12.9
Total	5,616	100.0%	23.8

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 2018

Period ended 31 March 2018	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	2,312		2,312
Present value of liabilities		4,139	(4,139)
Opening Position as at 31 March 2017	2,312	4,139	(1,827)
Service cost			
Current service cost*		359	(359)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	359	(359)
Net interest			
Interest income on plan assets	66		66
Interest cost on defined benefit obligation		117	(117)
Impact of asset ceiling on net interest	-	-	-
Total net interest	66	117	(51)
Total defined benefit cost recognised in Profit or (Loss)	66	476	(410)
Cashflows			
Plan participant's contributions	79	79	-
Employer contributions	204		204
Contributions in respect of unfunded benefits	-		-
Benefits paid	(26)	(26)	-
Unfunded benefits paid	-	-	-
Effect of business combinations and disposals	-	-	-
Expected closing position	2,635	4,668	(2,033)
Remeasurements			
Changes in demographic assumptions		-	-
Changes in financial assumptions		(117)	117
Other experience		-	-
Return on assets excluding amounts included in net interest	8		8
Changes in asset ceiling	-	-	-
Total remeasurements recognised in Other Comprehensive Income (OCI)	8	(117)	125
Fair value of plan assets	2,643		2,643
Present value of funded liabilities		4,551	(4,551)
Present value of unfunded liabilities		-	-
Closing position as at 31 March 2018	2,643	4,551	(1,908)

* 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 2020

Analysis of projected amount to be charged to operating profit for the period to 31 March 2020

Period Ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		493	(493)	(40.6%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	493	(493)	(40.6%)
Interest income on plan assets	84		84	6.9%
Interest cost on defined benefit obligation		147	(147)	(12.1%)
Total Net Interest Cost	84	147	(63)	(5.2%)
Total Included in Profit and Loss	84	640	(556)	(45.8%)

* 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 £1,213,000.

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 2020 will be approximately £273,000.

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 2020 may be adjusted to take account of actual pensionable payroll for the period.

Section 5 - Sensitivity Analysis

Sensitivity analysis

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

Change in assumptions at 31 March 2019:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	14%	782
0.5% increase in the Salary Increase Rate	3%	176
0.5% increase in the Pension Increase Rate (CPI)	11%	590

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).

The provided sensitivity figures can be used to estimate the impact of adopting different financial assumptions (e.g. an Employer considering alternative accounting assumptions or to help an Employer complete an ESFA accounts return). For further details on this, please refer to the accompanying accounting covering report.

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 at the accounting date on varying bases. The approach taken is consistent with that adopted to derive the accounting figures provided in this report.

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

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 2019

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 30 September 2019 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via floodreports@defra.gsi.gov.uk
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via rachael.hill@environment-agency.gov.uk
- The Chief Executives of:
 - all local authorities that pay special levies to the Board;
 - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

SOUTH HOLLAND	Internal Drainage Board
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Section A – Financial information

Preliminary information on special levies issued by the Board for 2019- 20

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 2019-20 (forecast)	
Name of local authority	2019-20 forecast £
1. SOUTH HOLLAND DISTRICT COUNCIL	1,301,870
2. BOSTON BOROUGH COUNCIL	917
3.	
4.	
5.	
6.	
7.	
8.	
Total	1,302,787

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2019

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 2019 £
INCOME		
1. Drainage Rates		979,700
2. Special Levies		1,264,462
3. Higher Land Water Contributions from the Environment Agency		0
4. Contributions received from developers/other beneficiaries		61,609
5. Government Grants (includes capital grants from EA and levy contributions)		140,798
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		23,271
9. Interest and Investment Income		21,453
10. Rents and Acknowledgements		778
11. Other Income		54,135
Total income		2,546,206
EXPENDITURE		
12. New Works and Improvement Works		413,894
13. Total precept to the Environment Agency		145,835
14. Watercourse maintenance		1,091,347
15. Pumping Stations, Sluices and Water level control structures		285,318
16. Administration		342,041
17. PSCAs		0
18. Rechargeable Works		23,725
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		9,749
22. Other Expenditure		381,461
Total expenditure		2,693,370

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		11,541
Net Operating Surplus/(Deficit) for the year		(135,623)
24. Developers Funds income not applied in year		685,614
25. Grant income not applied in year		273,234

Notes:

11. Include all other Income, such as absorption account surpluses (for example plant and labour absorption accounts).
12. 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.
13. 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.
14. 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.
15. 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.
16. 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.
17. State all costs associated with the PSCA
18. 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.
19. Include the cost of servicing any borrowing, in terms of bank/loan/hire purchase Interest payable.
20. 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.
21. State all costs associated with undertaking works – capital or maintenance – that are likely 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 or other conservation actions on non-designated sites.
22. 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).
23. For the disposal of assets, state the difference between any proceeds from the sale/disposal of the asset and the cost of the asset less accumulated depreciation.
24. Total balance of developer fund year end.
25. Unspent grant at year end.

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, and EA https://www.wlma.org.uk/uploads/SHIDB_Policy_Statement.pdf Yes ☒ No ☐

Biodiversity

Please indicate whether your Board has a Biodiversity Action PlanYes ☒ No ☐

If "yes" is the Biodiversity Action Plan available on your website?

https://www.wlma.org.uk/uploads/SHIDB_BAP.pdfYes ☒ No ☐

What year was your Biodiversity Action Plan last updated?).....

2015

Have you reported progress on BAP implementation on your web site?.....Yes ☐ No ☒

When was biodiversity last discussed at a Board meeting (date)?.....

06/08/2019

Do you have a biosecurity process?.....Yes ☒ No ☐

SSSI water level management plans

Please indicate whether your Board is responsible for any SSSI water level management plans?.....Yes ☐ No ☒

If so, which ones:

Area of SSSI with IDB water level management plans.....

0

Area of SSSI where IDB water level management activities are contributing to recovering or favourable condition?

0

Area of SSSI where IDB water level management actions are required to achieve recovering or favourable condition?

0

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)

Co-opted members

Directly employed staff

Contracted persons or consultants

Environmental Partners/NGOs

Other (please describe

The Board's Conservation Committee Meets annually.

☐

☒

☒

☒

☒

☒

☒

Asset Management

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

ADIS

Paper Records

Other Electronic System: Bespoke Microsoft Access Database and GIS

☐

☐

☒

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

Yes

☒

No

☐

What is the cumulative total of identified watercourse (in km) that the Board periodically maintains?

700km

How many pumping stations does the Board operate?

17

What is the cumulative design capacity of the Board's pumping station(s) (enter zero if no stations are operated)?

19.005 cumecs

Health and Safety

Does the Board have a current Health and Safety policy in place?

Yes

☒

No

☐

Does the Board have a responsible officer for Health and Safety?

Yes

☒

No

☐

Have there been any reportable incidents in the past year?

Yes

☒

No

☐

If so, please summarise in the box below: I believe there has been an incident Phil??

Guidance and Best Practice

Has your IDB adopted a formal Scheme of Delegation?

Yes ☒

No ☐

Has your IDB provided training for board members in the last year in the any of the following areas?

Governance

☒

Finance

☒

Environment

☒

Health, safety and welfare

☒

Communications and engagement

☒

Other (please describe)

☐

Is your Board’s website information current for this financial year? (Board membership, audited accounts, programmes of works, WLMPS, etc)

Yes ☒

No ☐

Has your IDB adopted computerised accounting and rating systems?

Yes ☒

No ☐

Has your board published all minutes of meetings on the website?.....

Yes ☒

No ☐

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement?

Yes ☒

No ☐

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied?

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, have you adopted the latest model byelaws published in 2012.....

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 ☐

Anti-fraud and corruption policy..... Yes ☒ No ☐

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	21
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.	7
Mean average number of appointed members in attendance at each board meeting over the last financial year.	7

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

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 ☐ N/A ☐

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 ☐

Number of complaints received in the financial year?	Nil
Number of complaints outstanding in the financial year?	Nil
Number of complaints referred to the Local Government Ombudsman?	Nil
Number of complaints upheld by the Local Government Ombudsman?	N/A

Public Engagement

Set out what your Board has done in this financial year to engage with the public (tick relevant box(es) below):

Press releases	<input checked="" type="checkbox"/>
Newsletters	<input type="checkbox"/>
Web site	<input checked="" type="checkbox"/>
Meetings	<input checked="" type="checkbox"/>
Shows/events (including open days/inspections)	<input checked="" type="checkbox"/>
Consultations	<input checked="" type="checkbox"/>
Notices	<input type="checkbox"/>

Percentage (in value) of drainage rates outstanding at year end?

0.0009%

Section B: NOTES

Guidance and Best Practice

Has your Board published **all** minutes of meetings on the web site? In answering this question, this should apply to all the main Board meetings held in the year and any appropriate meetings the Board has held with external stakeholders.

Board membership and attendance

When referring to **elected members** of the Board, this relates to the number of landowners/drainage rate payers that are elected to the Board.

When referring to **appointed members** of the Board, this relates to the number of members appointed by the local authorities to represent the local council taxpayers.

When referring to mean average number of elected and appointed members in attendance at meetings at each board meeting – **this should be expressed as a number of attendees** and not as a percentage attendance.

With regard to elections, under Schedule 1 of the Land Drainage Act 1991, elected members should hold office for three years, at which point a further election is held. When elections are held, they should comply with the requirements under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938 – to advertise and notify local stakeholders accordingly.

Section C – Declaration

SOUTH HOLLAND INTERNAL DRAINAGE BOARD NAME HERE

Internal Drainage Board

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

Signature

P. Camamile

Date

23/09/2019

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2019

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
ELECTED MEMBERS				
Bartlett S (wef Oct 18)	2	2	100	simon@hayfarming.co.uk
Dring C (wef Oct 18)	2	1	50	chris.woadfarmelivery@gmail.com
Grundy N J	4	2	50	ngrundy@onetel.com
Hay A G	4	3	75	andrewhay@afiweb.net
Markillie S A R **	4	3	75	shf@strawberryhall.co.uk
Perowne J	4	4	100	julian@jackbuck.co.uk
Stancer I	4	2	50	i.stancer@farming.co.uk
Taylor S R	4	2	50	sam@taylors-bulbs.com
Thompson R C	4	2	50	office@gtfarms.co.uk
Worth D R *	4	4	100	duncan.worth@ahworth.co.uk
APPOINTED MEMBERS				
South Holland DC				
Biggadike F	4	4	100	fbiggadike@sholland.gov.uk
Booth S M	4	0	0	simonmbooth@aol.com
Carter T (Miss)	4	0	0	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	3	75	emhoward3107@gmail.com
Seymour M D	4	3	75	mseymour@sholland.gov.uk
Sneath E (Mrs)	4	0	0	elizabeth.sneath@sholland.gov.uk
Tyrrell J	4	2	50	jtyrrell@sholland.gov.uk
Walls P M	4	3	75	n/a
South Holland DC/ Boston BC				
Casson A	4	3	75	acasson@sholland.gov.uk

* Chairman ** Vice-Chairman

Elected Average Attendance 69%

Appointed Average Attendance 59%

Board Members and Officers**Gifts and Hospitality Register for 2018/19**

Date	Member/Employee	Offer from	Description	Value (if known)	Accepted/Declined