



**South Holland**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2020**

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

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## NOTE ACCOUNTING POLICIES

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### 1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (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 in March 2020. 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:

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**NOTE ACCOUNTING POLICIES (CONTINUED)**

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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 2019/20.
- (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 2020 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.

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**NOTE ACCOUNTING POLICIES (CONTINUED)**

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

**9 INCOME RECOGNITION**

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

**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 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<b><u>Income</u></b>						
	Occupiers Drainage Rates	1,008,687	1,008,687	0	1,008,687	1,008,687	0
1	Special Levies issued by the Board	1,302,787	1,302,787	0	1,302,787	1,302,787	0
	Grants Applied	0	554,971	554,971	0	554,971	554,971
	Rental Income	800	682	-118	800	682	-118
	Income from Rechargeable Works	1,000	32,929	31,929	1,000	32,929	31,929
	Investment Interest	20,000	28,698	8,698	20,000	28,698	8,698
	Development Contributions	0	138,927	138,927	0	138,927	138,927
2	Other Income	67,437	55,015	-12,422	67,437	55,015	-12,422
	<b>Total Income</b>	<b>£2,400,711</b>	<b>£3,122,696</b>	<b>£721,985</b>	<b>£2,400,711</b>	<b>£3,122,696</b>	<b>£721,985</b>
	<b><u>Less Expenditure</u></b>						
4	Capital Works	1,045,000	990,321	54,679	1,045,000	990,321	54,679
	Environment Agency Precept	148,023	145,835	2,188	148,023	145,835	2,188
5	Maintenance Works	1,498,052	1,557,329	-59,277	1,498,052	1,557,329	-59,277
6	Administration Charges	398,635	365,529	33,106	398,635	365,529	33,106
	Cost of Rechargeable Works	0	24,986	-24,986	0	24,986	-24,986
	Development Expenditure	6,000	25,047	-19,047	6,000	25,047	-19,047
3	Net Deficit/(Surplus) on Operating Accounts	0	51,247	-51,247	0	51,247	-51,247
	<b>Total Expenditure</b>	<b>£3,095,710</b>	<b>£3,160,294</b>	<b>-£64,584</b>	<b>£3,095,710</b>	<b>£3,160,294</b>	<b>-£64,584</b>
	Profit/(Loss) on disposal of Fixed Assets	£0	£88,600	£88,600	£0	£88,600	£88,600
7	<b>Net Surplus/(Deficit)</b>	<b>-£694,999</b>	<b>£51,002</b>	<b>£875,169</b>	<b>-£694,999</b>	<b>£51,002</b>	<b>£875,169</b>

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

Notes	Balance Sheet as at 31-3-2020	Opening Balance £	Movement This Year £	Closing Balance £
<b>8</b>	<b>Fixed Assets</b>			
	Land and Buildings	506,439	-12,904	493,535
	Plant and Equipment	473,778	34,969	508,747
	Office and RT Equipment	0	0	0
	Pumping Stations	15,676	-15,676	0
	Shared Consortium Assets	0	0	0
		<b>995,893</b>	<b>6,389</b>	<b>1,002,282</b>
	<b>Current Assets</b>			
9	Bank Account	829,467	-693,074	136,393
	Stock	4,866	7,802	12,668
10.	Trade Debtors	69,985	-36,639	33,346
11.	Work in Progress	2,808	-2,808	0
12.	Term Deposits	2,800,000	700,000	3,500,000
13.	Drainage Rates and Special Levies Due	2,094	-2,953	-859
	Prepayments	6,152	0	6,152
	Prepayments to WMA	2,440	-6,896	-4,456
	Accrued Interest	0	0	0
	VAT Due	61,705	59,072	120,777
14.	Grants Due	0	108,292	108,292
		<b>3,779,517</b>	<b>132,796</b>	<b>3,912,313</b>
	<b>Less Current Liabilities</b>			
	Trade Creditors	547	127,154	127,701
	Accruals	5,495	66,784	72,279
	Payroll Controls	0	0	0
	Drainage Rates Paid in Advance	25	8,600	8,625
		<b>6,067</b>	<b>202,538</b>	<b>208,605</b>
	<b>Net Current Assets</b>	<b>3,773,450</b>	<b>-69,742</b>	<b>3,703,708</b>
	<b>Less Long Term Liabilities</b>			
22.	Pension Liability	5,711,000	-492,000	5,219,000
	<b>Net Assets</b>	<b>-£941,657</b>	<b>£428,647</b>	<b>-£513,010</b>
	<b>Reserves</b>			
	<b>Earmarked</b>			
15.	General Reserve	278,355	252,679	531,034
16.	Development Reserve	685,614	113,880	799,493
17.	Plant Reserve	1,545,688	88,600	1,634,288
18.	Capital Works Reserve	1,556,063	-404,156	1,151,907
20.	Grants Reserve	273,234	-98,679	174,555
		<b>4,338,954</b>	<b>-47,677</b>	<b>4,291,277</b>
	<b>Non-Distributable</b>			
19.	Revaluation Reserve	430,389	-15,676	414,713
21.	Pension Reserve	-5,711,000	492,000	-5,219,000
		<b>-5,280,611</b>	<b>476,324</b>	<b>-4,804,287</b>
	<b>Total Reserves</b>	<b>-£941,657</b>	<b>£428,647</b>	<b>-£513,010</b>

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

## 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	1,301,870	1,301,870
Boston Borough Council	917	917
	<b>1,302,787</b>	<b>1,302,787</b>

2. Other Income is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Shared Income from WMA	67,437	35,783
Insurance Claims	0	0
Commuted Maintenance	0	8,052
Sundry Income	0	10,055
Summons Costs	0	1,125
	<b>67,437</b>	<b>55,015</b>

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Labour Operations Account	0	2,032
Mobile Plant Operations Account	0	49,215
	<b>0</b>	<b>51,247</b>

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

4. The gross cost of each capital scheme is approved by the Board annually and detailed on the schedule of capital works as managed by the Catchment 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. We have been unable to close down the completed FDGiA funded schemes due to the EA being unavailable, and time restrictions due to COVID-19. We intend to submit all closure forms in the first half of 2020/21.

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	555,175	553,696
Plant Charges	266,709	263,781
Out-sourced work	158,215	160,258
Materials	135,223	133,260
Electricity	104,055	164,830
Telemetry	20,031	20,036
Depreciation	4,193	4,194
Insurance	32,620	32,629
Compensation	56,100	57,741
<b>Direct Works</b>	<b>1,332,320</b>	<b>1,390,425</b>
Technical Support Staff Costs	130,274	136,600
Other Technical Support Costs	22,458	23,036
Biodiversity Action Plan Costs	10,000	7,268
Asset Refurbishment Provision	3,000	0
<b>Maintenance Works</b>	<b>1,498,052</b>	<b>1,557,329</b>

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Administration Staff Costs	120,820	94,201
Other Administration Costs	151,815	145,655
Depreciation - Marsh Reeves Refurbishment	12,000	12,904
Drainage Rates AV (Increases)/Decreases	5,000	757
Sundry Expenses	0	226
Pension Deficit Recovery Payments	100,000	100,000
Sundry Debtors written off	0	0
Settlement Discount taken	9,000	11,786
	<b>398,635</b>	<b>365,529</b>

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

### Note Notes to the Accounts

7. At the time of preparing the Estimates for 2019/20, the Board planned to finance the estimated net deficit as follows:

	Budget
Transfer from the Capital Works Reserve	245,000
Transfer from the Development Reserve	0
Transfer from the Plant Reserve	500,000
Transfer from the Partnership Working Reserve	0
Reducing/(inc.) the Balance of the General Reserve	-50,001
(=) Original Estimated Net Deficit	<b>694,999</b>
(-) FDGiA subsequently awarded by EA	
(=) Estimated Net Deficit	<b>694,999</b>

### 8. TANGIBLE FIXED ASSETS

	Pumping Stations	Land and Buildings	Plant and Equipment	Office & RT Equipment	Total
<b>Cost</b>					
Opening Balance as at 1-4-2019	156,750	871,257	1,954,532	72,771	3,055,310
(+) Additions	0	0	224,970	0	224,970
(-) Disposals	0	0	-254,721	0	-254,721
Closing Balance as at 31-3-2020	<b>156,750</b>	<b>871,257</b>	<b>1,924,781</b>	<b>72,771</b>	<b>3,025,559</b>
<b>Depreciation</b>					
Opening Balance as at 1-4-2019	141,074	364,817	1,480,754	72,771	2,059,417
(+) Depreciation Charge for year	15,676	12,904	190,001	0	218,581
(-) Accumulated depreciation written out on disposal	0	0	-254,721	0	-254,721
Closing Balance as at 31-3-2020	<b>156,750</b>	<b>377,721</b>	<b>1,416,034</b>	<b>72,771</b>	<b>2,023,277</b>
Net Book Value at 1-4-2019	<b>15,676</b>	<b>506,440</b>	<b>473,778</b>	<b>0</b>	<b>995,894</b>
Net Book Value at 31-3-2020	<b>0</b>	<b>493,535</b>	<b>508,747</b>	<b>0</b>	<b>1,002,282</b>

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

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

	2018/19	2019/20
Opening Balance as at 1-4-2019	177,869	829,467
Receipts	4,820,677	4,313,375
Payments	-4,169,079	-5,006,449
Closing Balance as at 31-3-2020	<b>829,467</b>	<b>136,393</b>
Balance on Statement as at 31-3-2020	853,422	153,878
Less: Unpresented Payments	-23,955	-18,500
Add: Unpresented Receipts	0	1,015
Closing Balance as at 31-3-2020	<b>829,467</b>	<b>136,393</b>

10. The Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	20,230	5
>30 days and <=60 days	0	0
>60 days and <=90 days	2,640	1
>90 days	10,476	4
	<b>33,346</b>	<b>10</b>
<b>&gt;90 days</b>	<b>Amount</b>	<b>Inv. Date Originator</b>
BO0002	10	14/06/2019 Paid 20.04.2020
FI0002	10,436	21/08/2019 District Council Planning have not yet approved Development.
FL0001	5	01/07/2018 Annual Rent
GR0006	25	01/07/2018 Annual Rent
	<b>10,476</b>	

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

## Note Notes to the Accounts

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

Customer	Amount
	0.00
	<b>0.00</b>

12. Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Progressive Building Society	500,000	16/12/2019	16/04/2020	0.78%
Cumberland Building Society	500,000	15/11/2019	15/05/2020	0.75%
Nottingham Building Society	500,000	15/01/2020	15/06/2020	0.76%
West Bromwich Building Society	500,000	31/01/2020	30/06/2020	0.86%
Newcastle Building Society	500,000	14/02/2020	15/07/2020	0.90%
Principality Building Society	500,000	28/02/2020	29/07/2020	0.75%
National Counties Building Society	500,000	31/03/2020	14/08/2020	0.32%
	<b>3,500,000</b>			

13. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 42 Ratepayers that have not paid their Drainage Rates for 2019/20, as compared to 41 Ratepayers this time last year. We introduced a more thorough way of chasing ratepayers during 19/20 which has proved to be successful. We have collected rates efficiently and fewer ratepayers have been taken to court for non-payment. A number of ratepayers have paid twice, along with compensation credits meaning the debtors are in credit for the end of year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2018/19	2019/20
Arrears b/fwd	2,190	2,094
Drainage Rates for the year	979,754	1,008,680
Special Levies for the year	1,264,462	1,302,787
New Assessments	987	3,177
Value Decreases	-25,595	-10,285
Value Increases	24,600	7,106
Payments Received	-2,182,951	-2,246,184
Settlement Discount	-8,356	-11,786
Returned/(Represented) amounts	0	508
Paid Refund	0	339
Summons Collection Costs	3,825	1,125
Irrecoverables and write offs	-2,002	-775
Sundry adjustments	495	25
Compensation	-55,315	-57,672
Arrears c/fwd	<b>2,094</b>	<b>-859</b>

14. Grants Due on the following scheme

	2018/19	2019/20
SCH68 - Dawsmere Pump	0	91,369
SCH69 - Lords Pump	0	16,923
	<b>0</b>	<b>108,292</b>

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

	2018/19	2019/20
Opening Balance as at 1-4-2019	962,739	278,355
Net Surplus/(Deficit) for the year	-135,624	51,002
Net transfer (to)/from Capital Works Reserve	-496,378	404,156
Net contributions transferred to Development Reserve	-52,383	-113,880
Transfer balance from Plant Reserve	0	-88,600
Closing Balance as at 31-3-2020	<b>278,355</b>	<b>531,034</b>

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

	2018/19	2019/20
Opening Balance as at 1-4-2019	633,231	685,614
Net contributions transferred from General Reserve	52,383	113,879
Closing Balance as at 31-3-2020	<b>685,614</b>	<b>799,493</b>

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

	2018/19	2019/20
Opening Balance as at 1-4-2019	1,545,688	1,545,688
Net contributions transferred from General Reserve	0	88,600
Closing Balance as at 31-3-2020	<b>1,545,688</b>	<b>1,634,288</b>

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

## Note Notes to the Accounts

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

		Tfr from/(to)		
		2018/19	Gen. Reserve	2019/20
N/A	Unallocated, available for partnership working	143,932	54,679	198,611
SCH18	Telemetry	3,369	0	3,369
ASSORT.	Catchment Modelling	42,885	0	42,885
SCH57	Doningtons Pump Refurbishment	125,501	-125,501	0
SCH58	Sutton St James Pump Refurbishment	316,749	-316,749	0
SCH61	Peartree Hill Pump Weedscreen Cleaner	9,352	-9,352	0
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	573,611	0	573,611
SCH67	Fleet Haven Pump Refurbishment	19,847	0	19,847
SCH68	Dawsmere Pump Refurbishment	24,893	0	24,893
SCH69	Lords Pump Refurbishment	29,744	0	29,744
SCH71	Bell Row Improvement	7,233	-7,233	0
SCH72	Weedscreen Fleet Haven (now SCH67)	37,500	0	37,500
SCH73	Weedscreen Dawsmere (now SCH68)	37,500	0	37,500
SCH75	Weedscreen Holbeach Bank	37,500	0	37,500
SCH76	Weedscreen Gotts	37,500	0	37,500
		<b>1,556,063</b>	<b>-404,156</b>	<b>1,151,907</b>

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

	2019/20
Opening Balance as at 1-4-2019	430,389
Less:	
Pumping Station Depreciation	-15,676
Workshop Historic Cost written out	0
Closing Balance as at 31-3-2020	<b>414,713</b>

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

	2019/20
Opening Balance as at 1-4-2019	273,234
Add Grant Received	348,000
Add Grant Due	108,292
Less: Grant Applied	-554,971
Closing Balance as at 31-3-2020	<b>174,555</b>

		2018/19	2019/20
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
SCH31	Catchment Modelling Donningtons	3,659	3,659
SCH32	Peartree Pump Replacement	9,246	9,246
SCH33	Fleet Fen Refurbishment	4,200	4,200
SCH35	Catchment Modelling Little Holland	655	655
SCH36	Catchment Modelling Roses	467	467
SCH41	Lords Sluice Refurbishment	61,285	61,285
SCH64	Doningtons Pump Refurbishment	38,755	38,443
SCH65	Westmere Pumping Station & Sluice Refurb Study	73,025	0
SCH66	Sutton St James Pump Refurbishment	33,036	31,976
SCH67	Fleet Haven Pump Refurbishment Study	4,847	6,789
SCH68	Dawsmere Pump Refurbishment Study	9,893	-91,369
SCH69	Lords Pump Refurbishment Study	14,744	-16,923
		<b>271,648</b>	<b>66,263</b>

SCH68 Dawsmere Pump Refurbishment Study	91,369	EA Grant Claim 2021/22
SCH69 Lords Pump Refurbishment Study	16,923	EA Grant Claim 2021/23
Grants Due as at 31-3-2020	<b>108,292</b>	

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

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**Note    Notes to the Accounts**

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**21.    Pension Liability**

- (i)    The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional liability that is shown as a Long Term Liability on the Balance Sheet. This figure is meant to show the extent of the Board's liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this sum does not represent an estimate of the exit cost of withdrawing from the LGPS at the Balance Sheet date.
- (ii)    The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £2,761,000 as at 31 March 2020 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 11 February 2020.

**22.    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 £172,891.79 up to 31/03/20.
- (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.

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2016/17 2017/18	Actual 2018/19	Actual 2019/20	Annual Estimate 2019/20 £	Variance (2019/20) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/ favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2019/20 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
<b>Grant Aided Works:</b>																	
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	Donningtons Pump Refurbishment	IDB0398	42.780%	83,380	6,018	730	0	-6,018	90,128	485,000	394,872	38,557	77,000	0	77,000	-38,443	312
SCH65	Westmere Pumping Station & Sluice Refurbishment	IDB0399	100%	1,050	35,339	224,192	450,000	414,661	260,581	111,000	-149,581	111,000	111,000	0	111,000	0	74,611
SCH66	Sutton St James Pump Refurbishment	IDB0397	20.625%	187,133	132,696	5,140	10,000	-122,696	324,970	481,000	156,030	67,025	99,000	0	99,000	-31,976	1,060
SCH67	Fleet Haven Pump Refurbishment	IDB0424	100%	0	30,544	345,668	210,000	179,456	376,211	383,000	6,789	376,211	35,000	348,000	383,000	-6,789	346,058
SCH68	Dawsmere Pump Refurbishment	IDB0423	100%	0	25,337	101,033	100,000	74,663	126,369	142,000	15,631	126,369	35,000	0	35,000	91,369	101,262
SCH69	Lords Pump Refurbishment	IDB0425	100%	0	20,499	31,424	5,000	-15,499	51,923	384,000	332,077	51,923	35,000	0	35,000	16,923	31,667
				<b>386,113</b>	<b>250,433</b>	<b>708,186</b>	<b>775,000</b>	<b>524,567</b>	<b>3,349,255</b>	<b>4,469,003</b>	<b>1,119,748</b>	<b>1,740,095</b>	<b>1,458,357</b>	<b>348,000</b>	<b>1,806,357</b>	<b>-66,263</b>	<b>554,971</b>
<b>Local Levy Aided:</b>																	
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
<b>Grant/Local Levy Aided:</b>																	
SCH52	Holbeach River Outfall Sluice Refurbishment	IDB0273	N/A	403	0	0	0	0	670,874	705,000	34,126	425,000	425,000	0	425,000	0	0
<b>Non-Grant Aided Works:</b>																	
SCH18	Telemetry Renewal	N/A	0%	135,694	3,033	1,798	20,000	16,967	188,807	20,000	-168,807	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%	50,371	12,419	0	0	-12,419	67,320	100,000	32,680	0	0	0	0	0	0
SCH60	Modelling - general	N/A	0%	17,111	0	600	20,000	20,000	17,711	20,000	2,289	0	0	0	0	0	0
SCH61	Peartree Hill Pump Weedscreen Cleaner	N/A	0%	86,452	6,373	0	0	-6,373	92,825	95,000	2,175	0	0	0	0	0	0
SCH62	Lawyers Pump Weedscreen Cleaner	N/A	0%	128,236	5,649	0	0	-5,649	133,885	120,000	-13,885	0	0	0	0	0	0
SCH63	Exeter Drain North Downstream of Halmergate	N/A	0%	84,166	83,646	82,089	80,000	-3,646	249,900	346,000	96,100	0	0	0	0	0	0
SCH64	Donningtons Pump Refurbishment	N/A	0%	8,110	0	0	0	0	8,110	305,000	296,890	0	0	0	0	0	0
SCH66	Sutton St James Pump Refurbishment	N/A	0%	0	0	0	0	0	0	1,000	1,000	0	0	0	0	0	0
SCH70	Beggars Bush Drain	N/A	0%	68,589	29,130	0	0	-29,130	97,719	50,000	-47,719	0	0	0	0	0	0
SCH71	Bell Row Improvement	N/A	0%	2,391	22,767	5,173	0	-22,767	30,331	30,000	-331	0	0	0	0	0	0
SCH75	Weedscreen Holbeach Bank	N/A	0%	0	222	97,415	100,000	99,778	222	68,000	67,778	0	0	0	0	0	0
SCH76	Weedscreen Gotts	N/A	0%	0	222	95,639	45,000	44,778	222	68,000	67,778	0	0	0	0	0	0
				Adjustment for SCH72,73,74		-579											
				Exeter Drain North Matmore Gate Pipeline Refurbishment	N/A	0%		0	0	0	0	0	0	0	0	0	0
				<b>581,120</b>	<b>163,461</b>	<b>282,134</b>	<b>270,000</b>	<b>101,539</b>	<b>890,012</b>	<b>1,228,000</b>	<b>337,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>				<b>£967,635.88</b>	<b>£413,894.08</b>	<b>£990,320.71</b>	<b>£1,045,000.00</b>	<b>£626,106</b>	<b>£5,293,549</b>	<b>£6,777,300</b>	<b>£1,483,751</b>	<b>£2,422,095</b>	<b>£2,140,357</b>	<b>£348,000</b>	<b>£2,488,357</b>	<b>-£66,263</b>	<b>£554,971</b>

K L J VINES  
CATCHMENT ENGINEER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

MAINTENANCE		Actual 2018/19 £	Actual 2019/20 £	Annual Estimate £	Variance £
<b>DRAINS</b>					
DM01	Hand Roding	12,432.29	15,945.63	14,000	-1,946
DM02	Mechanical Roding	475,225.87	419,530.87	420,000	469
DM03	Chemical Weed Control	7,201.50	8,196.35	7,500	-696
DM04	Mudding Channels	175,405.79	130,732.19	96,600	-34,132
DM05	Cleansing Culverts and Inspecting Pipes	43,136.61	30,885.83	41,000	10,114
DM06	Bushing and Tree Coppicing	70,817.23	87,396.44	53,000	-34,396
DM07	Vermin Control	13,273.74	12,157.55	14,500	2,342
DM08	New Access Works	23,142.77	60,465.76	66,000	5,534
DM09	Slip Repairs	22,448.02	78,605.21	79,000	395
DM10	Reinstating Land Tile Outfalls	8,962.62	27,656.27	54,000	26,344
DM11	Culvert Repairs and Renewals	85,211.68	34,583.02	55,000	20,417
DM12	Gauge Boards	0.00	247.00	1,400	1,153
DM13	Fencing	9,504.77	4,239.52	9,000	4,760
DM14	Gates	9,002.36	22,188.60	14,000	-8,189
DM15	Rubbish Clearance (Inert)	11,826.06	8,480.86	14,000	5,519
DM16	Rubbish Clearance (Vehicles)	331.28	0.00	500	500
DM17	Rubbish Clearance (Hazardous)	324.00	650.00	1,000	350
DM18	Rubbish Clearance (Tyres)	1,827.00	872.70	500	-373
DM19	Wracking	3,636.80	4,172.45	4,500	328
DM20	General Duties	5,682.54	11,259.84	7,000	-4,260
DM21	Freshwater Feeds	676.00	375.00	1,500	1,125
DM22	Pump/Sluice Runs	0.00	22,208.47	15,000	-7,208
DM23	Marker Posts	0.00	10,346.25	22,500	12,154
		<b>£980,068.93</b>	<b>£991,195.81</b>	<b>£991,500</b>	<b>£304</b>
PR02	Telemetry	10,209.31	9,924.56	15,000	5,075
<b>PUMPING STATIONS</b>					
PS01	Fleet Haven	15,805.81	20,283.89	17,250	-3,034
PS02	Dawsmere	24,297.03	20,193.78	15,120	-5,074
PS03	Lords	9,980.14	20,105.15	12,570	-7,535
PS04	Fleet Fen	12,855.57	33,655.60	28,120	-5,536
PS05	Clay Lake	11,261.41	13,885.54	10,720	-3,166
PS06	Wisemans	18,774.79	60,124.51	54,870	-5,255
PS07	Peartree Hill	7,554.67	25,091.42	25,770	679
PS08	Donningtons	4,756.74	5,194.29	8,570	3,376
PS09	Little Holland	46,083.38	35,570.59	20,470	-15,101
PS10	Sutton St James	8,594.04	5,446.11	7,520	2,074
PS11	Manor Farm	4,954.01	5,997.19	7,570	1,573
PS12	Westmere	849.88	4,382.53	5,170	787
PS13	Holbeach Bank	7,820.86	9,638.13	9,570	-68
PS14	Gotts	6,425.69	9,051.32	7,270	-1,781
PS15	Roses	6,586.96	6,126.49	7,070	944
PS16	Lawyers	26,613.62	55,462.12	22,870	-32,592
PS17	Long Sutton Pit	5,489.31	3,848.97	4,370	521
		<b>£218,703.91</b>	<b>£334,057.63</b>	<b>£264,870</b>	<b>-£69,188</b>
<b>TIDAL SLUICES</b>					
TS01	George Hay	2,915.40	81.92	500	418
TS04	Holbeach River	2,372.36	542.48	500	-42
TS05	Lawyers	561.24	0.00	0	0
TS06	Lutton Leam	3,365.25	2,379.56	6,040	3,660
TS07	Westmere	2,948.74	595.85	300	-296
TS08	Sutton Bridge	9,033.70	22,764.12	35,760	12,996
TS08A	Sutton Bridge Sluice Operations	3,415.75	2,656.11	0	-2,656
TS09	Wragg Bridge Outfall	0.00	0.00	1,500	1,500
TS10	Bubble Curtain	0.00	0.00	0	0
		<b>£24,612.44</b>	<b>£29,020.04</b>	<b>£44,600</b>	<b>£15,580</b>
<b>SECOND LINE SLUICES</b>					

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

MAINTENANCE		Actual 2018/19 £	Actual 2019/20 £	Annual Estimate £	Variance £
SL01	Fosdyke Marsh	0.00	14.56	200	185
SL02	Moulton River	178.80	516.36	200	-316
SL03	New Sea Bank Outfall	0.00	14.56	200	185
SL04	Wards Enclosure Soke Dyke	57.00	14.56	200	185
SL05	Holbeach River Old Sluice	406.01	1,647.49	200	-1,447
SL06	Andersons	0.00	14.56	200	185
SL07	Thimbleby	178.80	193.36	200	7
SL08	Salt Marsh Soke Dyke	0.00	14.56	200	185
SL09	Coffee Tan	0.00	14.56	200	185
SL10	Daisy Hall	0.00	14.56	200	185
SL11	Gedney Enclosure to Dawsmere	0.00	14.56	200	185
SL12	Gedney Enclosure	178.80	193.36	200	7
SL13	J C Mossops Enclosure	0.00	14.56	200	185
SL14	Lutton Leam - Salt Lake	0.00	28.31	200	172
SL15	Lutton Leam Road Bridge	1,229.51	23,516.92	13,000	-10,517
		<b>£2,228.92</b>	<b>£26,226.84</b>	<b>£15,800</b>	<b>-£10,427</b>
<b>WATER LEVEL CONTROL STRUCTURES</b>					
WL01	Decoy	0.00	0.00	0	0
WL02	Wheatmere	303.70	0.00	200	200
WL03	St Catherines	167.40	0.00	0	0
WL04	Bell Row	0.00	0.00	50	50
WL05	Brother House Bar	0.00	0.00	50	50
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	50	50
WL07	Quick Lane Drain Connection	0.00	0.00	50	50
WL08	Quick Lane Intake (SHMD)	0.00	0.00	50	50
WL09	Oxcroft Connection	0.00	0.00	50	50
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	50	50
		<b>£471.10</b>	<b>£0.00</b>	<b>£550</b>	<b>£550</b>
<b>DIRECT WORKS</b>		<b>£1,236,294.61</b>	<b>£1,390,424.88</b>	<b>£1,332,320</b>	<b>-£58,105</b>
<b>TECHNICAL SUPPORT STAFF COSTS</b>		<b>136,760</b>	<b>136,600</b>	<b>149,620</b>	<b>13,020</b>
<b>TECHNICAL SUPPORT OTHER COSTS</b>		<b>3,610</b>	<b>23,036</b>	<b>3,112</b>	<b>-19,924</b>
<b>BIODIVERSITY ACTION PLAN COSTS</b>		<b>9,749</b>	<b>7,268</b>	<b>10,000</b>	<b>2,732</b>
<b>ASSET REFURBISHMENT PROVISION</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CONTINGENCY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WORKSHOP OVERHEAD (MOVED TO LABOUR OPS AC</b>		<b>0</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>MAINTENANCE WORKS</b>		<b>£1,386,413</b>	<b>£1,557,329</b>	<b>£1,498,052</b>	<b>-£59,277</b>

D MORRIS  
OPERATIONS MANAGER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

MAINTENANCE	Actual 2019/20 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
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### DRAINS

DM01	Hand Roding	15,945.63	465.30	15,327.00	0.00	153.33	0.00	0.00	0.00	0.00
DM02	Mechanical Roding	419,530.87	156,295.55	168,147.13	12,786.26	24,560.98	0.00	0.00	0.00	57,740.95
DM03	Chemical Weed Control	8,196.35	277.20	7,221.50	0.00	697.65	0.00	0.00	0.00	0.00
DM04	Mudding Channels	130,732.19	40,156.05	70,605.00	12,077.80	7,893.34	0.00	0.00	0.00	0.00
DM05	Cleansing Culverts and Inspecting Pipes	30,885.83	1,025.60	18,338.00	9,464.00	2,058.23	0.00	0.00	0.00	0.00
DM06	Bushing and Tree Coppicing	87,396.44	26,007.20	46,943.00	13,528.61	917.63	0.00	0.00	0.00	0.00
DM07	Vermin Control	12,157.55	0.00	0.00	12,157.55	0.00	0.00	0.00	0.00	0.00
DM08	New Access Works	60,465.76	6,990.85	32,443.00	320.00	20,711.91	0.00	0.00	0.00	0.00
DM09	Slip Repairs	78,605.21	9,654.40	18,635.50	1,764.42	48,550.89	0.00	0.00	0.00	0.00
DM10	Reinstating Land Tile Outfalls	27,656.27	5,124.10	17,199.00	0.00	5,333.17	0.00	0.00	0.00	0.00
DM11	Culvert Repairs and Renewals	34,583.02	1,684.65	28,366.00	272.00	4,260.37	0.00	0.00	0.00	0.00
DM12	Gauge Boards	247.00	0.00	247.00	0.00	0.00	0.00	0.00	0.00	0.00
DM13	Fencing	4,239.52	172.20	1,861.00	570.00	1,636.32	0.00	0.00	0.00	0.00
DM14	Gates	22,188.60	774.95	11,520.50	0.00	9,893.15	0.00	0.00	0.00	0.00
DM15	Rubbish Clearance (Inert)	8,480.86	1,646.96	7,241.00	0.00	-407.10	0.00	0.00	0.00	0.00
DM16	Rubbish Clearance (Vehicles)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM17	Rubbish Clearance (Hazardous)	650.00	0.00	0.00	650.00	0.00	0.00	0.00	0.00	0.00
DM18	Rubbish Clearance (Tyres)	872.70	99.20	773.50	0.00	0.00	0.00	0.00	0.00	0.00
DM19	Wracking	4,172.45	1,104.45	3,068.00	0.00	0.00	0.00	0.00	0.00	0.00
DM20	General Duties	11,259.84	132.77	9,569.00	1,413.39	144.68	0.00	0.00	0.00	0.00
DM21	Freshwater Feeds	375.00	0.00	0.00	0.00	375.00	0.00	0.00	0.00	0.00
DM22	Pump Runs	22,208.47	1,879.55	19,218.00	0.00	1,110.92	0.00	0.00	0.00	0.00
DM23	Marker Posts	10,346.25	217.25	5,031.00	0.00	5,098.00	0.00	0.00	0.00	0.00
		<b>£991,195.81</b>	<b>£253,708.23</b>	<b>£481,754.13</b>	<b>£65,004.03</b>	<b>£132,988.47</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£57,740.95</b>

PR02	Telemetry	9,924.56	0.00	0.00	252.00	0.00	0.00	9,672.56	0.00	0.00
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### PUMPING STATIONS

PS01	Fleet Haven	20,283.89	388.33	4,644.86	1,616.78	2.21	10,438.91	434.72	838.75	1,919.33	0.00
PS02	Dawsmere	20,193.78	350.14	5,659.66	2,369.52	2.21	8,379.97	674.20	838.75	1,919.33	0.00
PS03	Lords	20,105.15	450.49	5,826.65	1,229.97	2.21	9,529.99	307.76	838.75	1,919.33	0.00
PS04	Fleet Fen	33,655.60	975.86	3,953.66	11,306.96	2.21	14,759.71	737.87	0.00	1,919.33	0.00
PS05	Clay Lake	13,885.54	750.15	3,008.66	3,544.19	2.21	2,651.74	2,009.26	0.00	1,919.33	0.00
PS06	Wisemans	60,124.51	805.47	6,226.66	25,074.70	2.21	24,530.18	727.21	838.75	1,919.33	0.00



From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

MAINTENANCE		Actual 2019/20 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
SL11	Gedney Enclosure to Dawsmere	14.56	0.00	14.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL12	Gedney Enclosure	193.36	0.00	14.56	178.80	0.00	0.00	0.00	0.00	0.00	0.00
SL13	J C Mossops Enclosure	14.56	0.00	14.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL14	Lutton Leam - Salt Lake	28.31	13.75	14.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL15	Lutton Leam Road Bridge	23,516.92	1,897.95	8,787.16	12,831.81	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£26,226.84</b>	<b>£1,945.80</b>	<b>£10,346.00</b>	<b>£13,935.04</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>WATER LEVEL CONTROL STRUCTURES</b>											
WL01	Decoy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL02	Wheatmere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL03	St Catherines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL04	Bell Row	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL05	Brother House Bar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL07	Quick Lane Drain Connection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL08	Quick Lane Intake (SHMD)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL11	Jekyls Bank (Quick Lane)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>
<b>DIRECT WORKS</b>		<b>£1,390,424.88</b>	<b>£263,780.84</b>	<b>£553,696.32</b>	<b>£160,258.36</b>	<b>£133,259.60</b>	<b>£164,830.15</b>	<b>£20,036.36</b>	<b>£4,193.79</b>	<b>£32,628.51</b>	<b>£57,740.95</b>

D MORRIS  
OPERATIONS MANAGER

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

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
7119	Volvo - AE59 FWO - MR	1,172	Hours	22.00	25,773.00	3,612.45	3,110.00	6,189.22	389.52	0.00	5,619.14	18,920.33	6,852.67
7120	Volvo - AE62 CRZ - MR	276	Hours	22.00	6,072.00	91.23	438.00	700.44	359.23	0.00	0.00	1,588.90	4,483.10
7121	Caterpillar AJ13 YDN - LR	85	Hours	22.00	1,859.00	960.04	417.00	0.00	266.31	0.00	0.00	1,643.35	215.65
7122	Caterpillar Excavator - MR	1,286	Hours	22.00	28,292.00	4,042.94	1,669.00	5,956.10	1,072.09	0.00	16,846.80	29,586.93	-1,294.93
7123	Caterpillar Excavator - MR	641	Hours	22.00	14,102.00	6,481.11	1,100.00	3,198.01	1,072.09	0.00	16,846.80	28,698.01	-14,596.01
7124	Liebherr Excavator LO19 XSJ	1,266	Hours	22.00	27,841.00	6,618.77	1,148.00	5,396.06	1,015.91	0.00	33,916.70	48,095.44	-20,254.44
7125	Volvo Excavator EF19 RBZ	1,377	Hours	22.00	30,283.00	1,647.30	866.00	6,568.85	1,015.92	0.00	35,841.70	45,939.77	-15,656.77
	<b>360 Excavators</b>	6,101			134,222.00	23,453.84	8,748.00	28,008.68	5,191.07	0.00	109,071.14	174,472.73	-40,250.73
7334	Toyota Hilux - AO58 UUN	4,348	Miles	0.55	2,391.31	653.39	490.00	1,061.94	265.61	0.00	0.00	2,470.94	-79.63
7336	Toyota Hilux - AU62 OUS	7,754	Miles	0.55	4,264.70	1,909.99	154.00	1,838.85	377.87	0.00	0.00	4,280.71	-16.01
7339	Ford Transit Connect AK18 RZY	19,353	Miles	0.55	10,644.24	825.98	114.00	1,984.78	389.10	0.00	3,525.36	6,839.22	3,805.02
7341	Vauxhall Combo DN18 LTA	3,844	Miles	0.55	2,114.20	0.00	129.00	458.58	354.30	0.00	2,375.04	3,316.92	-1,202.72
7342	Ford Transit Courier AF68 UEE	4,298	Miles	0.55	2,363.90	579.75	97.00	527.69	852.64	0.00	2,247.48	4,304.56	-1,940.66
	<b>Pooled Vehicles</b>	39,597			21,778.35	3,969	984.00	5,871.84	2,239.52	0.00	8,148	21,212.35	566
7151	JCB - KX05 0BK	315	Hours	16.00	5,032.00	3,007.31	2,947.00	1,269.01	277.26	0.00	0.00	7,500.58	-2,468.58
	<b>JCBs</b>	315		16.00	5,032.00	3,007.31	2,947.00	1,269.01	277.26	0.00	0.00	7,500.58	-2,468.58
7440	New Holland - EU11 MVP	1,141	Hours	16.00	18,256.00	3,042.77	994.00	4,250.46	224.52	0.00	0.00	8,511.75	9,744.25
7441	John Deere - FX13 BDY	830	Hours	16.00	13,280.00	2,859.45	509.00	3,417.95	291.88	0.00	0.00	7,078.28	6,201.72
7442	Claas - FX14 AYD	801	Hours	16.00	12,816.96	1,249.99	478.00	4,390.13	449.04	0.00	0.20	6,567.36	6,249.60
7443	Claas Arion - FX17 DFE	621	Hours	16.00	9,936.00	1,565.21	1,479.00	5,114.84	898.09	0.00	10,975.44	20,032.58	-10,096.58
7444	Claas - FX68 AGO	994	Hours	16.00	15,904.00	3,326.49	1,082.00	6,906.68	954.22	0.00	17,625.60	29,894.99	-13,990.99
	<b>Tractors</b>	4,387			70,192.96	12,043.91	4,542.00	24,080.06	2,817.75	0.00	28,601.24	72,084.96	-1,892.00
7490	Trailers (10)	0	N/A	N/A	0.00	2,217.14	2,463.00	0.00	0.00	0.00	4,124.04	8,804.18	-8,804.18
7491	Sweeping Brush	0	Hours	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7492	Generators	0	Hours	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7541	Herder Rapier Flail	0	Hours	12.00	0.00	30.00	268.00	0.00	0.00	0.00	0.00	298.00	-298.00
7545	Berky Tree Cutter	163	Hours	12.00	1,950.00	0.00	308.00	0.00	0.00	0.00	0.00	308.00	1,642.00
7547	Herder Grenadier	832	Hours	12.00	9,978.00	1,480.59	1,762.00	0.00	0.00	0.00	0.00	3,242.59	6,735.41
7548	Herder Rapier BK HAB Flail	469	Hours	12.00	5,622.00	1,471.79	3,686.00	36.38	0.00	0.00	2,334.72	7,528.89	-1,906.89
7549	Herder KMZ150 Flail Mower	264	Hours	12.00	3,162.00	555.00	838.00	0.00	0.00	0.00	0.00	1,393.00	1,769.00
7550	Herder KMZ150 Flail	493	Hours	12.00	5,916.00	568.61	781.00	36.39	0.00	0.00	315.44	1,701.44	4,214.56
7551	Herder Rapier BK HAB Flail	602	Hours	12.00	7,224.00	1,684.25	1,822.00	0.00	0.00	0.00	1,045.05	4,551.30	2,672.70
7552	McConnel Multisaw Head	6	Hours	12.00	72.00	9.16	114.00	0.00	0.00	0.00	1,021.44	1,144.60	-1,072.60
7553	TMK Tree Shear	0	Hours	12.00	0.00	0.00	95.00	0.00	0.00	0.00	870.48	965.48	-965.48
7554	Condor 2700 Mower	0	Hours	12.00	0.00	1,155.00	0.00	0.00	0.00	0.00	0.00	1,155.00	-1,155.00
7555	Herder KS860 Tree Shear	202	Hours	12.00	2,424.00	53.77	617.00	0.00	0.00	0.00	3,740.04	4,410.81	-1,986.81
7556	KRM Front Flail	166	Hours	12.00	1,986.00	254.86	1,245.00	0.00	0.00	0.00	0.00	1,499.86	486.14
	<b>Flail Mowers</b>	3,195			38,334.00	7,263.03	11,536.00	72.77	0.00	0.00	9,327.17	28,198.97	10,135.03
7205	Rotating Folding Grapple	154	Hours	12.00	1,848.00	1,031.23	729.00	0.00	0.00	0.00	1,200.00	2,960.23	-1,112.23
7636	6" Pump	20	Days	42.00	840.00	0.00	95.00	0.00	0.00	0.00	0.00	95.00	745.00
7637	3" Pump	0	Days	39.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7900	Water Pumps	154	Hours	10.00	1,540.00	820.54	1,933.00	0.00	0.00	0.00	0.00	2,753.54	-1,213.54

From: 01 April 2019  
To: 31 March 2020

Period To: 12  
Year Ended: 31 March 2020

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
7901	Montabert Breaker	0	Hours	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7902	Diesel Pump 8"	0	Hours	10.00	0.00	0.00	0.00	0.00	0.00	0.00	1,191.96	1,191.96	-1,191.96
7903	Diesel Pump 6"	70	Hours	10.00	700.00	0.00	0.00	0.00	0.00	0.00	951.84	951.84	-251.84
8030	3" Diesel Pump	140	Hours	10.00	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00
	<b>Specialist Equipment</b>	<b>538</b>			<b>6,328.00</b>	<b>1,851.77</b>	<b>2,757.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,343.80</b>	<b>7,952.57</b>	<b>-1,624.57</b>
7908	Herder 3.1m Basket (7120)	0	Hours	4.00	0.00	281.95	230.00	7.21	0.00	0.00	0.00	519.16	-519.16
7911	Herder 3.1m Basket (7547)	0	Hours	4.00	0.00	66.49	760.00	7.21	0.00	0.00	0.00	833.70	-833.70
7913	Herder MXZT430 Basket (Spare)	0	Hours	5.00	0.00	93.16	64.00	7.21	0.00	0.00	0.00	164.37	-164.37
7914	Herder MXZT550B Basket (7118)	0	Hours	6.00	0.00	123.76	2,292.00	7.21	0.00	0.00	0.00	2,422.97	-2,422.97
7916	Herder MXZT860B Basket (7119)	400	Hours	9.00	3,595.50	560.63	4,645.00	7.21	0.00	0.00	0.00	5,212.84	-1,617.34
7917	Herder MRLT430SS Mowing Bucket (7547)	0	Hours	5.00	0.00	127.13	771.00	7.21	0.00	0.00	0.00	905.34	-905.34
7918	Herder MRLT430B Mowing Bucket (7120)	15	Hours	5.00	75.00	93.16	438.00	7.21	0.00	0.00	0.00	538.37	-463.37
7919	Herder MRLT430B Mowing Bucket (7115)	0	Hours	5.00	0.00	101.84	0.00	0.00	0.00	0.00	0.00	101.84	-101.84
7920	Herder MRZT550B Mowing Bucket (7121)	240	Hours	6.00	1,440.00	120.14	538.00	7.21	0.00	0.00	0.00	665.35	774.65
7921	Herder MXZT860B Mowing Bucket (7122)	511	Hours	9.00	4,599.00	315.84	2,228.00	7.21	0.00	0.00	5,505.00	8,056.05	-3,457.05
7922	Herder MXZT860B Mowing Bucket (7123)	473	Hours	9.00	4,252.50	301.59	2,760.00	7.21	0.00	0.00	5,505.00	8,573.80	-4,321.30
7923	Herder MRZT300B Mowing Bucket (7124)	284	Hours	9.00	2,552.50	45.63	383.00	7.21	0.00	0.00	916.70	1,352.54	1,199.96
7924	Herder MRZT550B Mowing Bucket (7125)	918	Hours	9.00	8,262.00	14.29	285.00	7.21	0.00	0.00	0.00	306.50	7,955.50
	<b>Baskets</b>	<b>2,840</b>			<b>24,776.50</b>	<b>2,245.61</b>	<b>15,394.00</b>	<b>86.52</b>	<b>0.00</b>	<b>0.00</b>	<b>11,926.70</b>	<b>29,652.83</b>	<b>-12,831.83</b>
	<b>Mobile Plant Operations Account (this year)</b>	<b>56,972</b>			<b>£300,663.81</b>	<b>£56,051.72</b>	<b>£49,371.00</b>	<b>£59,388.88</b>	<b>£10,525.60</b>	<b>£0.00</b>	<b>£174,541.97</b>	<b>£349,879.17</b>	<b>-£49,215.36</b>
	<b>Mobile Plant Operations Account (last year)</b>	<b>42,446</b>			<b>£287,082.34</b>	<b>£75,026.06</b>	<b>£56,596.00</b>	<b>£62,854.79</b>	<b>£7,827.72</b>	<b>£0.00</b>	<b>£446,098.54</b>	<b>£648,403.11</b>	<b>-£361,320.77</b>

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

ID	Labour Operations Account	Actual 2018/19	Actual 2019/20	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour and Workshop Charges	583,571.28	694,594.27	640,000	54,594.27
7005	Contributions from Contractors towards Fixed Overheads	2,425.50	3,536.00	3,500	36.00
		<b>585,996.78</b>	<b>698,130.27</b>	<b>643,500</b>	<b>54,630.27</b>
<b>Direct Costs:</b>					
7010	Basic Pay	154,754.96	185,282.08	175,000	-10,282.08
7200	Plant Engineer (AGAR)	49,271.10	50,740.43	49,200	-1,540.43
7201	Plant Engineer Other Costs of Employment	436.83	817.95	800	-17.95
7020	Overtime	56,208.49	77,992.84	75,000	-2,992.84
7080	Call Out/Expenses	156.87	801.84	700	-101.84
7100	Travelling	7,695.77	8,882.94	7,000	-1,882.94
7110	Holiday Pay	27,753.51	31,756.29	29,000	-2,756.29
7120	Sick Pay	3,402.55	4,703.35	3,000	-1,703.35
		<b>299,680.08</b>	<b>360,977.72</b>	<b>339,700</b>	<b>-21,277.72</b>
<b>Variable Overheads:</b>					
7070	Staff Telephone Allowances	2,642.71	3,025.17	2,750	-275.17
7130	Employers NI Costs	23,057.96	27,634.39	28,000	365.61
7140	Employers Pension Costs	67,418.97	85,224.37	80,000	-5,224.37
7150	Occupational Medical Health Checks	158.15	200.00	200	0.00
7240	Training Course Fees	9,828.50	12,902.96	7,500	-5,402.96
7250	Protective Clothing/Health and Safety	11,367.89	12,539.76	7,500	-5,039.76
		<b>114,474.18</b>	<b>141,526.65</b>	<b>125,950</b>	<b>-15,576.65</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager (AGAR)	51,926.60	58,393.56	54,000	-4,393.56
7161	Operations Manager (Other Employment Costs)	1,613.00	1,080.96	1,000	-80.96
7176	Operations Manager - Vehicle KU17 WNS	6,828.44	8,926.86	7,500	-1,426.86
7185	Operations Manager - Vehicle FY14 GZL	410.08	0.00	0	0.00
7180	Works Supervisor (AGAR)	62,284.62	64,245.42	63,500	-745.42
7181	Works Supervisor (Other Employment Costs)	711.06	530.82	500	-30.82
7195	Works Supervisor - Vehicle AU62 OUS	175.52	0.00	0	0.00
7196	Works Supervisor - Vehicle FY17 LNK	13,549.60	14,902.02	14,000	-902.02
		<b>137,498.92</b>	<b>148,079.64</b>	<b>140,500</b>	<b>-7,579.64</b>
<b>Workshop/Depot Overheads:</b>					
	Water	0.00	0.00	0	0.00
7305	Electricity and Fuel	8,222.88	8,976.76	8,275	-701.76
7335	Telecomms	61.18	0.00	0	0.00
7320	Repairs and Maintenance	5,894.85	6,963.51	5,000	-1,963.51
7260	Small Tools and Consumables (ST07 & 7260)	22,199.36	24,479.48	15,000	-9,479.48
7280	Radio Licence Fees	0.00	75.00	75	0.00
7300	Business Rates	8,880.00	9,083.50	9,000	-83.50
		<b>45,258.27</b>	<b>49,578.25</b>	<b>37,350</b>	<b>-12,228.25</b>
<b>Net Operating Surplus/(Deficit)</b>		<b>-£10,914.67</b>	<b>-£2,031.99</b>	<b>£0</b>	<b>-£2,031.99</b>
<b>In-Field Productive Hours:</b>					
L0102	A J Ashton	2,212.00	2,072.50	2,300.00	-227.50
L0400	D Dumore	209.50	0.00	0.00	0.00
L0500	M Emms	675.50	1,716.00	1,000.00	716.00
L0601	A French	2,137.50	2,197.00	2,000.00	197.00
L0806	D R Hughes	1,797.00	1,818.50	1,700.00	118.50
L1000	J Jones	187.00	2,116.50	2,300.00	-183.50
L1304	G Mason	1,922.00	2,078.50	2,000.00	78.50
L1305	R Mason	2,026.50	2,164.50	2,200.00	-35.50
L1401	B Nicholson	138.00	1,267.50	2,000.00	-732.50
L1801	C M Rowley	2,024.00	2,039.50	2,200.00	-160.50
L1904	D M Sporton	2,394.50	2,385.50	2,400.00	-14.50
L2008	J Truman	1,859.00	1,952.50	1,900.00	52.50
		<b>17,582.50</b>	<b>21,808.50</b>	<b>22,000.00</b>	<b>-191.50</b>
<b>Workshop Productive Hours:</b>					
L009	A Fitzjohn	1,463.50	1,513.50	1,400.00	113.50
L0808	D A Holland	1,863.50	1,944.50	1,900.00	44.50

**From:** 01 April 2019  
**To:** 31 March 2020

**Period To:** 12  
**Year Ended:** 31 March 2020

ID	Labour Operations Account	Actual 2018/19	Actual 2019/20	Annual Estimate	Variance
		<b>3,327.00</b>	<b>3,458.00</b>	<b>3,300.00</b>	<b>158.00</b>
L3003	C G Godfrey	260.00	0.00	50.00	-50.00
L3004	Philip G Wright Excavations Ltd	181.00	0.00	150.00	-150.00
L3005	M Grummitt	0.00	38.00	0.00	38.00
L3006	North Level IDB	0.00	85.00	0.00	85.00
L3007	Steven Barham	0.00	421.00	0.00	421.00
	D3 - D6 Contractor	0.00	0.00	150.00	-150.00
		<b>441.00</b>	<b>544.00</b>	<b>350.00</b>	<b>194.00</b>
	<b>Total Productive Hours</b>	<b>21,350.50</b>	<b>25,810.50</b>	<b>25,650.00</b>	<b>160.50</b>
	<b>Cost/Hour:</b>				
	Direct Cost	14.04	13.99	13.24	-0.75
	Variable Overhead	5.36	5.48	4.91	-0.57
	Fixed Supervision Overhead	6.33	5.60	5.34	-0.26
	Workshop/Depot Overhead (1/3rd)	0.86	0.76	0.57	-0.19
	<b>In-Field Cost/Hour</b>	<b>£26.59</b>	<b>£25.83</b>	<b>£24.06</b>	<b>-£1.77</b>
	Workshop/Depot Overhead (2/3rds)	9.07	9.56	7.55	-2.01
	<b>Workshop Cost/Hour</b>	<b>£35.66</b>	<b>£35.39</b>	<b>£31.61</b>	<b>-£3.97</b>
	<b>Holidays Taken:</b>				
L0102	A J Ashton	27	27	27	0
L009	A Fitzjohn	27	33	38	-5
L0500	M Emms	10	22	24	-2
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	5	23	23	0
L1304	G Mason	27	27	27	0
L1305	R Mason	27	27	27	0
L1401	B Nicholson	3	10	20	-10
L1801	C M Rowley	27	27	27	0
L2008	J Truman	24	25	25	0
	Operations Manager	25	23	26	-3
	Works Supervisor	24	22	29	-7
		<b>306</b>	<b>347</b>	<b>374</b>	<b>-27</b>
	<b>Sickdays/authorised absences:</b>				
L0102	A J Ashton	0	22	0	-22
L009	A Fitzjohn	4	1	0	-1
L0500	M Emms	2	4	0	-4
L0601	A French	0	1	0	-1
L0806	D R Hughes	12	10	0	-10
L0808	D A Holland	2	2	0	-2
L1000	J Jones	0	0	0	0
L1304	G Mason	0	0	0	0
L1305	R Mason	2	0	0	0
L1401	B Nicholson	0	0	0	0
L1801	C M Rowley	5	9.5	0	-10
L2008	J Truman	18	9	0	-9
	Operations Manager	1	0	0	0
	Works Supervisor	0	3	0	-3
		<b>46</b>	<b>61</b>	<b>0</b>	<b>-61</b>

D MORRIS  
OPERATIONS MANAGER

From: 01 April 2019  
 To: 31 March 2020

 Period To: 12  
 Year Ended: 31 March 2020

Asset ID	Fixed Assets Register	Location	Responsible Officer	Purchased/Revalued	Depreciation Period (Years/%)	Capital Cost B/Fwd	Revaluations	Additions	Disposals	Capital Cost C/Fwd	Depreciation B/Fwd	Depreciation C/Fwd	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value	Estimated Market Value
7120	Volvo - AE62 CRZ - Medium Reach	SOLD	Dom Morris	04/09/2012	5	115,000.00	0.00		-115,000.00	0.00	115,000.00	0.00	-115,000.00	0.00	34,000.00	0.00	0
7121	Caterpillar - AJ13 YDN - Long Reach	SOLD	Dom Morris	13/09/2013	5	129,821.00	0.00		-129,821.00	0.00	129,821.00	0.00	-129,821.00	0.00	50,000.00	0.00	0
	<b>Reducing Balance Plant</b>																
7119	Volvo - AE59 FWO - Medium Reach	Various - onsite	Dom Morris	25/09/2009	22%	96,500.00	0.00			96,500.00	90,880.86	5,619.14		96,500.00		0.00	20,000
7122	Caterpillar Excavator - Medium Reach	Various - onsite	Dom Morris	16/06/2015	22%	131,233.88	0.00			131,233.88	111,579.40	16,846.80		128,426.20		2,807.68	65,000
7123	Caterpillar Excavator - Medium Reach	Various - onsite	Dom Morris	16/06/2015	22%	131,233.88	0.00			131,233.88	111,579.40	16,846.80		128,426.20		2,807.68	65,000
7124	Liebherr A916 Wheeled Excavator	Yard - PE12 7PA	Dom Morris	03/06/2019	22%	185,000.00	0.00			185,000.00	0.00	33916.7		33,916.70		151,083.30	177,000
7125	Volvo EC250ELR Long Reach Excavator	Various - onsite	Dom Morris	06/06/2019	22%	0.00	0.00	195,500.00		195,500.00	0.00	35841.7		35,841.70		159,658.30	187,000
	<b>360 Excavators</b>					<b>788,788.76</b>	<b>0.00</b>	<b>195,500.00</b>	<b>-244,821.00</b>	<b>739,467.76</b>	<b>558,860.66</b>	<b>109,071.14</b>	<b>-244,821.00</b>	<b>423,110.80</b>	<b>84,000.00</b>	<b>316,356.96</b>	<b>514,000.00</b>
7151	JCB - KX05 OBK	Yard - PE12 7PA	Dom Morris	27/05/2005	5	43,000.00	0.00			43,000.00	43,000.00	0.00		43,000.00		0.00	9,000
7204	Samsung Forklift	Yard - PE12 7PA	Dom Morris	02/08/2007	6	8,100.00	0.00			8,100.00	8,099.96	0.04		8,100.00		0.00	1,800
	<b>Reducing Balance Plant</b>																
7205	Rotating Folding Grapple	Yard - PE12 7PA	Dom Morris	03/06/2019	18%	0.00	0.00	8,000.00		8,000.00	0.00	1,200.00		1,200.00		6,800.00	7,200
	<b>Lifting Equipment</b>					<b>51,100.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>59,100.00</b>	<b>51,099.96</b>	<b>1,200.04</b>	<b>0.00</b>	<b>52,300.00</b>	<b>0.00</b>	<b>6,800.00</b>	<b>18,000.00</b>
7334	Toyota Hilux AO58 UUN	Yard - PE12 7PA	Dom Morris	31/12/2008	4	15,179.85	0.00			15,179.85	15,179.85	0.00		15,179.85		0.00	3,000
7336	Toyota Hilux AU62 OUS	Yard - PE12 7PA	Dom Morris	14/09/2012	4	20,038.35	0.00			20,038.35	20,038.35	0.00		20,038.35		0.00	7,500
	<b>Reducing Balance Vehicles</b>																
7338	Toyota Hilux FY17 LNK	Yard - PE12 7PA	Dom Morris	31/03/2017	25%	21,520.75	0.00			21,520.75	9,073.07	6,494.52		15,567.59		5,953.16	14,500
7339	Ford Transit Connect AK18 RZY	Yard - PE12 7PA	Dom Morris	24/05/2018	25%	14,101.53	0.00			14,101.53	3,231.58	3,525.36		6,756.94		7,344.59	10,000
7340	Mitsubishi L200 KU17 WNS	Yard - PE12 7PA	Dom Morris	29/05/2018	25%	19,081.50	0.00			19,081.50	4,372.83	4,770.36		9,143.19		9,938.31	13,000
7341	Vauxhall Combo DN18 LTA	Yard - PE12 7PA	Dom Morris	20/08/2018	25%	9,500.00	0.00			9,500.00	1,583.36	2,375.04		3,958.40		5,541.60	8,000
7342	Ford Transit Courier AF68 UEE	Yard - PE12 7PA	Dom Morris	01/04/2019	25%	0.00	0.00	8,990.00		8,990.00	0.00	2,247.48		2,247.48		6,742.52	8,000
	<b>Vehicles</b>					<b>99,421.98</b>	<b>0.00</b>	<b>8,990.00</b>	<b>0.00</b>	<b>108,411.98</b>	<b>53,479.04</b>	<b>19,412.76</b>	<b>0.00</b>	<b>72,891.80</b>	<b>0.00</b>	<b>35,520.18</b>	<b>64,000.00</b>
7440	New Holland Tractor - EU11 MVP	Yard - PE12 7PA	Dom Morris	01/02/2012	5	60,800.00	0.00			60,800.00	60,800.00	0.00		60,800.00		0.00	29,000
7441	John Deere - FX13 BDY	Yard - PE12 7PA	Dom Morris	26/07/2013	5	69,500.00	0.00			69,500.00	69,500.00	0.00		69,500.00		0.00	28,000
7442	Claas - FX14 AYD	Yard - PE12 7PA	Dom Morris	30/04/2014	5	72,957.00	0.00			72,957.00	72,956.80	0.20		72,957.00		0.00	36,000
	<b>Reducing Balance Tractors</b>																
7443	Claas - FX17 DFE	Yard - PE12 7PA	Dom Morris	07/04/2017	22%	84,877.00	0.00			84,877.00	51,950.88	10,975.44		62,926.32		21,950.68	72,000
7444	Claas - FX68 AGO	Yard - PE12 7PA	Dom Morris	31/10/2018	22%	88,128.00	0.00			88,128.00	9,694.08	17,625.60		27,319.68		60,808.32	78,000
	<b>Tractors</b>					<b>376,262.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>376,262.00</b>	<b>264,901.76</b>	<b>28,601.24</b>	<b>0.00</b>	<b>293,503.00</b>	<b>0.00</b>	<b>82,759.00</b>	<b>243,000</b>
7490A	Redrock Dump	Yard - PE12 7PA	Dom Morris	28/04/2005	5	6,795.00	0.00			6,795.00	6,795.00	0.00		6,795.00		0.00	1,800
7490D	Redrock Dump	Yard - PE12 7PA	Dom Morris	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	Yard - PE12 7PA	Dom Morris	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	Yard - PE12 7PA	Dom Morris	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	Yard - PE12 7PA	Dom Morris	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	Yard - PE12 7PA	Dom Morris	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	Yard - PE12 7PA	Dom Morris	01/09/2015	5	12,600.00	0.00			12,600.00	9,030.00	2,520.00		11,550.00		1,050.00	5,500
7490J	3500KG Platform Trailer	Yard - PE12 7PA	Dom Morris	28/04/2017	5	3,450.00	0.00			3,450.00	1,322.50	690.00		2,012.50		1,437.50	2,800
8023	Marston 10 Tonne Trailer (Scrap)	Yard - PE12 7PA	Dom Morris	24/09/1993	5	4,525.00	0.00			4,525.00	4,525.00	0.00		4,525.00		0.00	200
	<b>Reducing Balance Trailer</b>																
7490K	Ifor Williams Tipping Trailer	Yard - PE12 7PA	Dom Morris	24/09/2018	18%	3,523.00	0.00			3,523.00	411.04	704.64		1,115.68		2,407.32	2,800
7490L	Three Tonne Trailer	Yard - PE12 7PA	Dom Morris	29/01/2020	18%	0.00	0.00	6,980.00		6,980.00	0.00	209.40		209.40		6,770.60	
	<b>Trailers</b>					<b>60,806.00</b>	<b>0.00</b>	<b>6,980.00</b>	<b>0.00</b>	<b>67,786.00</b>	<b>51,996.54</b>	<b>4,124.04</b>	<b>0.00</b>	<b>56,120.58</b>	<b>0.00</b>	<b>11,665.42</b>	<b>19,500</b>
7541	Herder Rapier Flail	Yard - PE12 7PA	Dom Morris	29/06/2007	5	26,000.00	0.00			26,000.00	26,000.00	0.00		26,000.00		0.00	2,000
7545	Berky 5800 Tree Cutter	Yard - PE12 7PA	Dom Morris	26/07/2004	4	7,800.00	0.00			7,800.00	7,800.00	0.00		7,800.00		0.00	2,000
7547	Herder Grenadier	Yard - PE12 7PA	Dom Morris	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	Yard - PE12 7PA	Dom Morris	11/06/2013	6	42,850.00	0.00			42,850.00	40,515.28	2,334.72		42,850.00		0.00	23,000
7549	Herder KMZ150 Flail	Yard - PE12 7PA	Dom Morris	04/09/2013	5	12,500.00	0.00			12,500.00	12,500.00	0.00		12,500.00		0.00	6,000
7550	Herder KMZ150 Flail	Yard - PE12 7PA	Dom Morris	15/05/2014	5	13,500.00	0.00			13,500.00	13,184.56	315.44		13,500.00		0.00	8,000
7551	Herder Rapier BK HAB Flail	Yard - PE12 7PA	Dom Morris	15/05/2014	5	41,000.00	0.00			41,000.00	39,954.95	1,045.05		41,000.00		0.00	23,000
	<b>Reducing Balance Equipment</b>																
7552	McConnel Multisaw Head	Yard - PE12 7PA	Dom Morris	01/02/2017	22%	8,000.00	0.00			8,000.00	2,042.32	1,021.44		3,063.76		4,936.24	5,000
7553	TMK Tree Shear	Yard - PE12 7PA	Dom Morris	01/02/2017	22%	4,200.00	0.00			4,200.00	1,733.86	870.48		2,604.34		1,595.66	2,500
7555	Herder KS860 Tree Shear	Yard - PE12 7PA	Dom Morris	02/08/2018	22%	17,000.00	0.00			17,000.00	2,493.36	3,740.04		6,233.40		10,766.60	15,500
	<b>Cutting Machinery</b>					<b>217,254.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>217,254.00</b>	<b>190,628.33</b>	<b>9,327.17</b>	<b>0.00</b>	<b>199,955.50</b>	<b>0.00</b>	<b>17,298.50</b>	<b>92,000.00</b>
7636	6" Mobile Pump	Yard - PE12 7PA	Dom Morris	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	Yard - PE12 7PA	Dom Morris	01/01/1999	6	6,493.00	0.00			6,493.00	6,493.00	0.00		6,493.00		0.00	500
7908	Herder 3.1m Basket (7120)	Yard - PE12 7PA	Dom Morris	07/07/2004	5	1,875.00	0.00		-1,875.00	0.00	1,875.00	0.00	-1,875.00	0.00	1,100.00	0.00	0
7911	Herder 3.1m Basket (7547)	Yard - PE12 7PA	Dom Morris	02/06/2006	5	1,875.00	0.00		-1,875.00	0.00	1,875.00	0.00	-1,875.00	0.00	900.00	0.00	0
7914	Herder MXZT550B Mowing Basket (7118)	Yard - PE12 7PA	Dom Morris	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)	Yard - PE12 7PA	Dom Morris	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 MRLT430S Mowing Bucket (7547)	Yard - PE12 7PA	Dom Morris	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)	Yard - PE12 7PA	Dom Morris	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)	Yard - PE12 7PA	Dom Morris	25/05/2012	5	6,150.00	0.00		-6,150.00	0.00	6,150.00	0.00	-6,150.00	0.00	2,600.00	0.00	0
7920	Herder MRZT550B Mowing Bucket (7121)	Yard - PE12 7PA	Dom Morris	11/06/2013	5	8,190.00	0.00			8,190.00	8,190.00	0.00		8,190.00		0.00	3,500
	<b>Reducing Balance Pumps/Buckets</b>																
7902	Diesel Pump 8"	Yard - PE12 7PA	Dom Morris	20/01/2016	22%	33,838.97	0.00			33,838.97	13,873.87	1,191.96		15,065.83		18,773.14	30,000
7903	Diesel Pump 6"	Yard - PE12 7PA	Dom Morris	20/01/2016	22%	29,035.80	0.00			29,03							

From: 01 April 2019  
 To: 31 March 2020

 Period To: 12  
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Asset ID	Fixed Assets Register	Location	Responsible Officer	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
	<b>Light Plant and Equipment</b>					<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>19,796.98</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500</b>
7001	Switchgear	Various - onsite	Karl Vines	post 1996	20	145,575.95	0.00			145,575.95	141,382.04	4,193.91		145,575.95		0.00	22,000
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
	<b>Fixed Plant</b>					<b>149,238.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>149,238.41</b>	<b>145,044.50</b>	<b>4,193.91</b>	<b>0.00</b>	<b>149,238.41</b>	<b>0.00</b>	<b>0.00</b>	<b>22,000</b>
	<b>Fixed Assets: Plant and Equipment</b>					<b>£1,954,532.13</b>	<b>£0.00</b>	<b>£224,970.00</b>	<b>-£254,721.00</b>	<b>£1,924,781.13</b>	<b>£1,480,754.35</b>	<b>£190,000.80</b>	<b>-£254,721.00</b>	<b>£1,416,034.15</b>	<b>£88,600.00</b>	<b>£508,746.98</b>	<b>£1,080,500.00</b>
PS01	Fleet Haven	PS - PE12 9NJ	Karl Vines	31/03/2010	10	2,900.00	0.00			2,900.00	2,610.32	289.68		2,900.00		0.00	
PS02	Dawsmere	PS - PE12 9NJ	Karl Vines	31/03/2010	10	2,700.00	0.00			2,700.00	2,430.00	270.00		2,700.00		0.00	
PS03	Lords	PS - PE12 6HQ	Karl Vines	31/03/2010	10	2,800.00	0.00			2,800.00	2,519.68	280.32		2,800.00		0.00	
PS04	Fleet Fen	PS - PE12 0LQ	Karl Vines	31/03/2010	10	12,600.00	0.00			12,600.00	11,340.00	1,260.00		12,600.00		0.00	
PS05	Clay Lake	PS - PE11 2SA	Karl Vines	31/03/2010	10	3,700.00	0.00			3,700.00	3,329.68	370.32		3,700.00		0.00	
PS06	Wisemans	PS - PE12 0XL	Karl Vines	31/03/2010	10	49,000.00	0.00			49,000.00	44,099.68	4,900.32		49,000.00		0.00	
PS07	Peartree Hill	PS - PE12 0SL	Karl Vines	31/03/2010	10	6,100.00	0.00			6,100.00	5,489.68	610.32		6,100.00		0.00	
PS08	Donningtons	PS - PE12 0SL	Karl Vines	31/03/2010	10	6,500.00	0.00			6,500.00	5,850.32	649.68		6,500.00		0.00	
PS09	Little Holland	PS - PE12 0RU	Karl Vines	31/03/2010	10	20,900.00	0.00			20,900.00	18,810.32	2,089.68		20,900.00		0.00	
PS10	Sutton St James	PS - PE12 0EY	Karl Vines	31/03/2010	10	4,200.00	0.00			4,200.00	3,780.00	420.00		4,200.00		0.00	
PS11	Manor Farm	PS - PE12 8JR	Karl Vines	31/03/2010	10	3,750.00	0.00			3,750.00	3,375.00	375.00		3,750.00		0.00	
PS12	Westmere	PS - PE12 9QB	Karl Vines	31/03/2010	10	4,150.00	0.00			4,150.00	3,734.68	415.32		4,150.00		0.00	
PS13	Holbeach Bank	PS - PE12 8DS	Karl Vines	31/03/2010	10	2,050.00	0.00			2,050.00	1,844.68	205.32		2,050.00		0.00	
PS14	Gotts	PS - PE12 8LP	Karl Vines	31/03/2010	10	3,700.00	0.00			3,700.00	3,329.68	370.32		3,700.00		0.00	
PS15	Roses	PS - PE12 6SG	Karl Vines	31/03/2010	10	3,450.00	0.00			3,450.00	3,105.00	345.00		3,450.00		0.00	
PS16	Lawyers	PS - PE12 8EQ	Karl Vines	31/03/2010	10	28,250.00	0.00			28,250.00	25,425.32	2,824.68		28,250.00		0.00	
PS17	Long Sutton Pit	PS - PE12 9EF	Karl Vines	31/03/2010	0	0.00	0.00			0.00	0.00	0.00		0.00		0.00	
	<b>Fixed Assets: Pumping Stations</b>					<b>£156,750.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£156,750.00</b>	<b>£141,074.04</b>	<b>£15,675.96</b>	<b>£0.00</b>	<b>£156,750.00</b>	<b>£0.00</b>	<b>£0.00</b>	
6500	RT Equipment	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	13/12/2002	3	867.00	0.00			867.00	867.00	0.00		867.00		0.00	
6009	Mailserver and Software	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	13/12/2002	3	784.00	0.00			784.00	784.00	0.00		784.00		0.00	
6014	Office XP Professional	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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)	Yard - PE12 7PA	Karl Vines	29/06/2006	3	825.00	0.00			825.00	825.00	0.00		825.00		0.00	
6022	Dell M90 Laptop	Yard - PE12 7PA	Karl Vines	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)	Yard - PE12 7PA	Karl Vines	19/05/2008	3	931.00	0.00			931.00	931.00	0.00		931.00		0.00	
6024	Lenovo Laptop (DM)	Yard - PE12 7PA	Karl Vines	24/06/2008	3	916.00	0.00			916.00	916.00	0.00		916.00		0.00	
6025	Laptop (AP)	Yard - PE12 7PA	Karl Vines	29/08/2009	3	976.00	0.00			976.00	976.00	0.00		976.00		0.00	
6026	HP Colour Laserjet Printer	Yard - PE12 7PA	Karl Vines	08/12/2008	3	122.98	0.00			122.98	122.98	0.00		122.98		0.00	
	<b>Fixed Assets: Office and RT Equipment</b>					<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,771.37</b>	<b>£0.00</b>	<b>£0.00</b>	
A021	Office Site: LL216353	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	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	Yard - PE12 7PA	Karl Vines	31/03/2016	10	112,293.69	0.00			112,293.69	33,688.08	11,229.36		44,917.44		67,376.25	
A026	Office and Workshop Refurbishment	Yard - PE12 7PA	Karl Vines	28/02/2017	10	16,750.02	0.00			16,750.02	3,629.08	1,674.96		5,304.04		11,445.98	
	<b>Fixed Assets: Land and Buildings</b>					<b>£871,256.83</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£871,256.83</b>	<b>£364,817.16</b>	<b>£12,904.32</b>	<b>£0.00</b>	<b>£377,721.48</b>	<b>£0.00</b>	<b>£493,535.35</b>	
	<b>Shared Consortium Assets (31.67% of NRV)</b>			31/03/2018	1	<b>£1,971.44</b>	<b>£403.79</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£2,375.23</b>	<b>£2,375.23</b>	<b>0.00</b>	<b>£0.00</b>	<b>£2,375.23</b>	<b>£0.00</b>	<b>£0.00</b>	
	<b>Fixed Assets</b>					<b>£3,057,281.77</b>	<b>£403.79</b>	<b>£224,970.00</b>	<b>-£254,721.00</b>	<b>£3,027,934.56</b>	<b>£2,061,792.15</b>	<b>£218,581.08</b>	<b>-£254,721.00</b>	<b>£2,025,652.23</b>	<b>£88,600.00</b>	<b>£1,002,282.33</b>	

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%

Active Buybacks:

7124 Volvo Long Reach Excavator - Active Buy Back	5 Years - £51,735 (7000 hours)
7125 Liebherr Wheeled Excavator - Active Buy Back	5 Years - £80,000 (7000 hours)

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
<b>1</b>	<b>Balances brought forward</b>		
	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 Renewals Reserve	1,545,688	1,545,688
	Revaluation Reserve	446,064	430,389
	Pension Reserve	-5,452,000	-5,711,000
	<b>As per Statement of Accounts</b>	<b>-563,561</b>	<b>-941,657</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-5,452,000	-5,711,000
	Net Book Value of Tangible Fixed Assets	1,184,983	995,893
		<b>-4,267,017</b>	<b>-4,715,107</b>
	<b>(=) Adjusted Balances brought forward (Net Current Assets)</b>	<b>3,703,456</b>	<b>3,773,450</b>
<b>2</b>	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	979,700	1,008,687
	Special Levies issued by the Board	1,264,462	1,302,787
	<b>As per Statement of Accounts</b>	<b>2,244,162</b>	<b>2,311,474</b>
<b>3</b>	<b>(+) All Other Income</b>		
	Grants Received	140,798	554,971
	Rental Income	778	682
	Income from Rechargeable Works	23,271	32,929
	Investment Interest	21,453	28,698
	Development Contributions	61,609	138,927
	Other Income	54,135	55,015
	Profit/(Loss) on disposal of Fixed Assets	11,541	88,600
	<b>As per Statement of Accounts</b>	<b>313,586</b>	<b>899,822</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
	Capital Cost of disposals	113,421	254,721
	Accumulated depreciation written out	-82,421	-254,721
		<b>31,000</b>	<b>0</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-140,798	-554,971
	(+) Grants Received	173,000	348,000
		<b>32,202</b>	<b>-206,971</b>
	<b>(=) Adjusted Other Income</b>	<b>376,788</b>	<b>692,851</b>
<b>4</b>	<b>(-) Staff Costs</b>		
	Labour Operations Account	496,079	585,973
	Technical Support Staff Costs	121,120	136,600
	Administration Staff Costs	92,207	94,201
		<b>709,406</b>	<b>816,774</b>
<b>5</b>	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020		ACTUAL 2018/19 RESTATED £	ACTUAL 2019/20 £
6	<b>(-) All Other Expenditure</b>		
	Capital Works	413,894	990,321
	Environment Agency Precept	145,835	145,835
	Maintenance Works	1,386,413	1,557,329
	Administration Charges	342,041	365,529
	Cost of Rechargeable Works	23,725	24,986
	Development Contributions Costs	9,226	25,047
	Net Deficit/(Surplus) on Operating Accounts	372,235	51,247
	Depreciation/(Revaluation) of Pumping Stations	15,675	15,676
	<b>As per Statement of Accounts</b>	<b>2,709,045</b>	<b>3,175,970</b>
	<b>(-) Depreciation Charged</b>		
	Mobile Plant and Equipment	465,845	190,001
	Buildings	12,904	12,904
	Pumping Stations	15,675	15,676
		<b>494,424</b>	<b>218,581</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>709,406</b>	<b>816,774</b>
	<b>(+) Capitalised Additions</b>		
	Office and Workshop Refurbishment	0	0
	Mobile Plant and Equipment	336,334	224,970
		<b>336,334</b>	<b>224,970</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>1,841,549</b>	<b>2,365,585</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	278,355	531,034
	Development Reserve	685,614	799,493
	Capital Works Reserve	1,556,063	1,151,907
	Grants Reserve	273,234	66,263
	Plant Reserve	1,545,688	1,634,288
	Revaluation Reserve	430,389	414,713
	Pension Reserve	-5,711,000	-5,219,000
	<b>As per Statement of Accounts</b>	<b>-941,656</b>	<b>-621,302</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-5,711,000	-5,219,000
	Net Book Value of Tangible Fixed Assets	995,893	1,002,282
		<b>-4,715,107</b>	<b>-4,216,718</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>3,773,451</b>	<b>3,595,416</b>
8	<b>Total Cash and Short Term Investments</b>		
	Bank Current Account	829,467	136,393
	Short term Investments	2,800,000	3,500,000
	<b>As per Statement of Accounts</b>	<b>3,629,467</b>	<b>3,636,393</b>
9	<b>Total Fixed Assets and Long Term Assets</b>		
	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)	1,954,532	1,924,781
	Pumping Stations (Revalued)	156,750	156,750
	Shared Consortium Assets (NRV)	0	0
	<b>As per Fixed Asset Register</b>	<b>3,055,310</b>	<b>3,025,559</b>



BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2020	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

**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 2020	ACTUAL	ACTUAL
	2018/19	2019/20
	RESTATED £	£

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL	ACTUAL
		2018/19	2019/20
		RESTATED £	£

<b>7</b>	<b>Balances carried forward (adjusted)</b>	<b>3,773,451</b>	<b>3,595,416</b>
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**(-) Deduct: Debtors and Prepayments**

Stock	4,866	12,668
Debtors Control Account	69,985	33,346
Work in Progress	2,808	0
Ratepayers Due	2,094	-859
Prepayments	6,152	6,152
Prepayments/(Accruals) WMA	2,440	-4,456
Accrued Interest	0	0
VAT Due from HMRC	61,705	120,777
	<b>150,050</b>	<b>167,628</b>

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

Creditors Control Account	547	127,701
Payroll Liabilities	0	0
Accruals	5,495	72,279
Rates/Special Levies Paid in Advance	25	8,625
	<b>6,067</b>	<b>208,605</b>

**(=) Box 8**

	<b>3,629,467</b>	<b>3,636,393</b>
--	------------------	------------------

**8 (=) Total Cash and Short Term Investments**

Bank Current Account	829,467	136,393
Short term Investments	2,800,000	3,500,000
	<b>3,629,467</b>	<b>3,636,393</b>

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

05 MAY 2020

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



**FINAL INTERNAL AUDIT REPORT**

**WATER MANAGEMENT ALLIANCE**

**– REVIEW OF EFFECTIVENESS OF SYSTEM OF  
INTERNAL CONTROL – 2019-2020**

16<sup>th</sup> April 2020



## 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](mailto: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

<b>Draft report issued</b>	<b>15<sup>th</sup> April 2020</b>
<b>Management agreement received</b>	<b>16<sup>th</sup> April 2020</b>
<b>Final report issued</b>	<b>16<sup>th</sup> April 2020</b>

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## Executive Summary

Our Assurance Opinion: SUBSTANTIAL ASSURANCE								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
5	5	0	0	10	0	5	1	6

### Overall Objective and System Background

The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).

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.

### Summary of Key Control Issues and Risks

Based upon the work carried out, Substantial Assurance can be given regarding the effectiveness of the system of internal control operating within the WMA. However, some control issues were identified which require attention by management:

- As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January).
- East Suffolk IDB and Pevensey & Cuckmere hold just three Board meetings each year, therefore Board Members are not being kept fully informed of the financial position of their Board during the course of the year.
- King's Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.
- Of the timesheets tested, two had not been authorised by the appropriate manager.
- Board Members are not being kept fully informed of the level of assets and investments held during the course of the year. These are included in the Financial Report, which as noted above, is not presented at the last Board meeting each year.

### Summary of Key Recommendations

The key recommendations arising from the audit are:

- In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.
- The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised of their Board's financial position during the course of the year.
- King's Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.
- Finance Officers should ensure that all timesheets have been appropriately authorised prior

to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.

- Board Members should be kept fully apprised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.

### Summary of Agreed Actions

The Finance & Rating Manager has agreed to implement the following actions:

- A full Balance Sheet will be included in the Management Report which is presented to Boards and CMC at their meetings in December, January and February, together with supporting notes.
- All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&E)). The revenue charge every year (or depreciation) that is shown on the I&E Account will equate to the loan repayment, which will regularise the KLIDB General Reserve.
- Any unauthorized timesheets will be returned to the authorising manager for appropriate authorisation to enable payment to be made.
- Assets and investments will be included in the Balance Sheet as part of the Management Report presented to Boards and CMC in December, January and February.

The Chief Executive will put the recommendation to the Boards of East Suffolk and Pevensey & Cuckmere that they consider increasing the number of Board meetings each year from three to four.

## 2. Objective & Scope

2.1 The overall objective of the audit was to ensure the effectiveness of the system of internal control operating within the Water Management Alliance (WMA).

2.2 The audit involved the following:

- Creditors – sample testing of purchase orders and invoice payments for appropriate authorisation in accordance with Financial Regulations.
- Risk Management - reviewing Board minutes for evidence of review of Risk Register at regular intervals; reviewing each Board's Risk Register for expected and relevant risks.
- Budgetary Control – reviewing Board minutes for evidence that budgets for the year ahead are set and that monitoring reports are presented to the Board on a regular basis with analysis of any variations. Checking that financial reporting to Boards is in accordance with Financial Regulations.
- Reserve's Policy – reviewing each Board's Reserves Policy for adequacy and assessing whether each Board's reserves are appropriate.
- Income – reviewing the system for the receipt and banking of income; test checking a sample of income receipts for evidence of prompt and correct banking, and that VAT is accounted for correctly.

- 
- Petty Cash – reviewing the petty cash system and the appropriateness of payments made out of petty cash for appropriateness.
  - Payroll – sample testing of payroll records for correct authorisation of timesheets and correct application of PAYE/NIC deductions.
  - Assets & Investments – reviewing the process for monitoring and reporting investments and assets, ascertaining each Board's current investments and where they are held. Tracing a sample of investments back to source documents for appropriate authorisation. Reviewing the process for the monitoring and reporting of cash flow, ensuring that cash flows are maintained at an appropriate level.
  - Cashbook & Bank Reconciliations – sample testing of the reconciliation of each Board's cashbook to their bank statements, checking that any discrepancies are identified, investigated and explained, and that corrective action is taken. Checking that all bank accounts have remained in credit throughout the whole year.
  - Year End Procedures – checking that accounting statements prepared during the year were prepared using the correct accounting basis.
- 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 Finance & Rating Manager and consisted of discussions relating to the operation of the internal control processes, review of relevant documentation and sample testing of specific transactions.
- 2.5 Due regard was taken of the guidance issued on 30<sup>th</sup> March 2019 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 2019)" 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 2019/20 for each of the six Boards.
- 2.7 The review was undertaken during March and April 2020.

### **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 effectiveness of the system of internal control operating within the WMA.

<b>OVERALL INTERNAL AUDIT OPINION: SUBSTANTIAL ASSURANCE</b>	
<b>Control Objectives</b>	<b>Assurance Opinion</b>
<b>1. Creditors</b> - To ensure that all orders have been raised and payments processed in accordance with Financial Regulations.	<b>Full</b>
<b>2. Risk Management</b> – To ensure that the authority has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.	<b>Full</b>
<b>3. Budgetary Control</b> - To ensure that robust controls exists regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.	<b>Substantial</b>
<b>4. Reserve’s Policy</b> - To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.	<b>Substantial</b>
<b>5. Income</b> – To ensure that expected income is fully received, based on correct prices, properly recorded and promptly banked, and that VAT is appropriately accounted for.	<b>Substantial</b>
<b>6. Petty Cash</b> - To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.	<b>Substantial</b>
<b>7. Payroll</b> - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.	<b>Full</b>
<b>8. Assets &amp; Investments</b> - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.	<b>Substantial</b>
<b>9. Cashbook &amp; Bank Reconciliations</b> - To ensure that regular monthly reconciliations are carried out by a responsible officer and that this is evidenced. To ensure that any discrepancies are investigated and explained, and that corrective action is taken where necessary.	<b>Full</b>
<b>10. Year End Procedures</b> – To ensure that accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cashbook, supported by an adequate audit trail and, where appropriate, debtors and creditors were properly recorded.	<b>Full</b>

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions and due dates for their implementation.

- 4.3 A total of 14 recommendations were made arising from last year's review; as part of this current year's audit these were followed-up to ensure that they had been implemented by management. The results of the follow-up are attached as Appendix B. Of the 14 recommendations, 10 have been actioned, three partly actioned and one did not require any action to be taken by management. The three recommendations which are currently in the process of being implemented are:
- Physical verification of assets is in progress; not completed for the WMA Eastern Boards due to Covid-19 outbreak;
  - As at 4<sup>th</sup> March 2020, out of a total of 152 Members across all six Boards, 13 (9%) had not filed a declaration of interest return and six (5%) had not completed the return fully;
  - Norfolk Rivers and East Suffolk IDB have agreed to reduce the number of Members; Broads IDB decided not to reduce the number of their Members.
- 4.4 Appendix C 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 review are attached as Appendix D.

## **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
  - Phil Camamile, Chief Executive
  - Lisa Manning, Senior Finance & Rating Officer
  - Trish Walker, Finance & Rating Officer
  - Amy Taylor, Finance & Rating Officer.

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 3: Budgetary Control** - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u> As stated in paragraph 17 in the Financial Regulations, the Finance Officer is required to prepare a Financial Report for each Board meeting; however, review of Board agendas for 2019/20 identified that a Financial Report is not presented to the last Board meeting of each financial year (usually held in January). For example, the Board of Broads IDB considered and approved the Financial Report for 2018/19 at their meeting in May 2019, the Financial Report for April – June 2019 in August 2019 and the report for April – September 2019 in October 2019. At their meeting in January 2020, the Board did not receive a financial report for the year to date. Similarly, under consortium matters, the Board received a WMA Financial Report at each meeting in May, August and October but not in January 2020.</p> <p><u>Risk</u> Risk that Board Members are not fully apprised of the financial position of their Board during the course of the year.</p>	In accordance with Financial Regulations, Boards should receive a financial report for the year to date at each Board meeting, including the meetings held in January / February, so that Board Members are kept fully apprised of the financial position of the IDB.	Medium	<p>A Management Report containing financial information is presented to the Boards and to the CMC for their meetings in December, January and February, but it only includes detailed Income and Expenditure for the purposes of budgeting and rate setting, and does not include a Balance Sheet.</p> <p>The Earmarked Balances and Reserves are also included in the Management Reports, along with a five-year indicative forecast.</p> <p>We will include a full Balance Sheet with these Management Reports, together with supporting notes, moving forward (please also see rec 6).</p>	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>
2.	<p><u>Finding</u> King's Lynn IDB Board reviewed the Financial Report for the period April 2019 to January 2020 at their meeting on 13<sup>th</sup> March 2020; their next meeting is on 15<sup>th</sup> May 2020. King's Lynn hold Board meetings every six months, whereas</p>	The Boards of East Suffolk and Pevensey & Cuckmere should consider increasing the number of Board meetings that they hold each year from three to four, so as to enable Board Members to be apprised	Medium	I will put this to both Boards when they next meet, but doubt they will agree or consider it to be necessary.	<p>Chief Executive</p> <p>June 2020</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 3: Budgetary Control** - To ensure that robust controls exist regarding the budget setting and monitoring process, and that budgets are set for the year ahead and are monitored throughout the year, with any variances identified and explained adequately.

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
	<p>the other IDBs have only three or four Board meetings each year; for example, East Suffolk only has three meetings a year and their next meeting is not until 17<sup>th</sup> June 2020. Therefore, Boards are not being fully appraised of the financial position of the IDB frequently enough.</p> <p><u>Risk</u> Risk that Board Members are not being appraised of the financial position of the Board frequently enough.</p>	of their Board's financial position during the course of the year.		<p>We keep all of our Board members apprised of relevant matters between meetings by newsletters and emails.</p> <p>In fact both of these two Boards have actually asked for less financial information in future, as has been recorded in the Boards minutes (with P&amp;CWLMB expressly requesting that we only report by exception from now on).</p>	

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 4: Reserves – To ensure that each Board has a Reserves Policy in place relating to capital financing and reserves, and that reserves are appropriate.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u></p> <p>Each IDB aims to maintain their General Reserve at a level commensurate with their net expenditure:</p> <ul style="list-style-type: none"> <li>• Broads – no less than 20% of net expenditure i.e. £200k</li> <li>• East Suffolk – between 20-25%; no less than £50k.</li> <li>• King's Lynn – 20-25%; no less than £600k.</li> <li>• Norfolk Rivers – not less than 25%; i.e. £100k.</li> <li>• South Holland – 20-25%; i.e. £600k.</li> <li>• Pevensey &amp; Cuckmere – 20%.</li> </ul> <p>Point 4.6 in the Reserves Policy states that “as a minimum, the Board’s Reserves (net of grant) should not fall below one year’s net expenditure, as set out in ADA’s Guide to Good Governance”. Therefore, each IDB aims to maintain their Reserves at the following levels:</p> <ul style="list-style-type: none"> <li>• Broads - £1m</li> <li>• East Suffolk - £1m</li> <li>• King's Lynn - £3m</li> <li>• Norfolk Rivers - £0.85m</li> <li>• South Holland – £3.25m</li> <li>• Pevensey &amp; Cuckmere - £0.55m.</li> </ul> <p>Analysis of each Board’s Reserves (as at 31/09/19) identified that all Boards were maintaining their reserves at appropriate levels, and were complying with 4.6 in the Reserves Policy. However, it is noted that the King’s Lynn General Reserve, which is required to be maintained at no less than £600k, stood at -£27,241 as at 30/09/19.</p>	King’s Lynn IDB should ensure that its General Reserve is maintained at no less than 20-25% of net expenditure, i.e. no less than £600k.	Medium	<p>It will be at the end of the financial year when we prepare the statutory accounts.</p> <p>All capital works expenditure incurred on the Wolferton and Islington pumping station schemes that has been part-financed by the PWLB loan of £10m will be capitalised (as opposed to simply shown as expenditure on the face of the Income and Expenditure Account (I&amp;E)).</p> <p>The revenue charge every year (or depreciation) that is shown on the I&amp;E Account will equate to the PWLB loan repayment, which will regularise the General Reserve.</p>	<p>Finance and Rating Manager</p> <p>15 May 2020</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 5: Income – To ensure that expected income was fully received, based on correct prices, properly recorded and promptly banked, and that VAT was appropriately accounted for.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
4.	<p><u>Finding</u> Each Board has the same Drainage Rates &amp; Special Levies Collection Policy. With the exception of Pevensey &amp; Cuckmere's policy, each Board's policy has passed its stated review date. The policy was reviewed in May/June 2014 and was next due to be reviewed in October/November 2019 i.e. the policy is reviewed every five years. The Pevensey &amp; Cuckmere policy was reviewed on 31<sup>st</sup> October 2017 and is next due for review in October 2022.</p> <p><u>Risk</u> Risk that the Rate Levies &amp; Collection Policy is out of date and not fit for purpose.</p>	Each Board's Rate Levies & Collection Policy should be reviewed and updated/amended as appropriate.	Low	Agreed.	<p>Chief Executive</p> <p>Next face-to-face meeting of the Boards.</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 7: Payroll - To ensure that salaries and wages have been paid correctly, and that PAYE and NIC have been paid over to HMRC correctly and in a timely manner.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
5.	<p><u>Finding</u></p> <p>Payrolls for King's Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2019 and January 2020, were checked to ensure that:</p> <ul style="list-style-type: none"> <li>• BACS Submission Details report had been initialled by CEO;</li> <li>• Update Records Check Report payroll totals for each employee agreed to their payslip;</li> <li>• Payslip details agreed to timesheet or expenses sheet;</li> <li>• Timesheet or expenses sheet signed by employee;</li> <li>• Timesheet or expenses sheet authorised by the appropriate officer.</li> </ul> <p>The following exceptions were identified:</p> <ul style="list-style-type: none"> <li>• C. Rowley (South Holland) claimed three non-taxable miles on his timesheet for w/e 30/12/19 for which he was not paid;</li> <li>• M. Norman (King's Lynn) claimed a total of 31.2 basic hours on his timesheet for w/e 15/06/19 but was only paid for 30.2 hours;</li> <li>• A. Cullingford's (Broads) timesheet for w/e 21/06/19 was not authorised (out of a total of 21 timesheets tested);</li> <li>• J. Voutt's (King's Lynn) timesheet for w/e 29/12/19 was not authorised (out of 30 timesheets tested).</li> </ul> <p>The two underpayments were discussed with the Finance &amp; Ratings Manager who agreed to update the payroll so that the two employees receive their full entitlement.</p>	<p>Finance Officers should ensure that all timesheets have been appropriately authorised prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.</p>	Medium	Agreed.	<p>Finance and Rating Manager</p> <p>With immediate effect.</p>

## Findings, Risks, Recommendations and Management Action Plan

**Control Objective 8: Assets and Investments - To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
6.	<p><u>Finding</u> Investments and assets are reported to the Board in the Financial Report, which, as mentioned above at 3.1, is not reported to each of the Boards at their Board meeting held in January / February each year. Therefore, Board Members may not be kept fully appraised during the course of the year of the current level of assets and investments held by their respective Board.</p> <p><u>Risk</u> Board Members are not kept fully appraised of the level of assets and investments held by the Board.</p>	Board Members should be kept fully appraised during the course of the year of the level of assets and investments held by their respective Board. The Financial Report, which includes details of assets and investments held, should be reported at each Board meeting.	Medium	Agreed, as per recommendation 1.	<p>Finance and Rating Manager</p> <p>December 2020, January and February 2021.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
1.	<u>Finding</u> 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.	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.	Low	Agreed. RMP has been updated and the new front pages of the policy uploaded to the WMA website for all six Boards.	Phil Camamile, CEO WMA. Completed.	<b>Actioned.</b>  Front sheet of each Board's RMP state: <ul style="list-style-type: none"> <li>• Date last updated – January 2017 (to be reviewed every 5 years);</li> <li>• Next review date – January 2022;</li> <li>• Reviewed by the Board.</li> </ul> South Holland's RMP states that it was last reviewed in November 2016 and is next due for review in November 2021.
2.	<u>Finding</u> 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. 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	Management should consider enhancing the format of each Board's Risk Register so that it includes the following details: <ul style="list-style-type: none"> <li>• Strategic objectives;</li> <li>• Risks – key risks to achieving strategic objectives;</li> <li>• Key controls – those controls/systems currently in place to mitigate each risk;</li> </ul>	Low	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.	No required action.	The "simpler" format of the Risk Register is appended to each Board's RMP.

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	<p>assign ownership for each risk. The ADA Risk Management Strategy &amp; 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"> <li>• Strategic objectives</li> <li>• Risks</li> <li>• Key controls – what controls/systems are in place to mitigate these risks?</li> <li>• Assurances on controls – what evidence shows controls / systems are effective?</li> <li>• Risk score</li> <li>• Gaps in controls – where are there no controls or ineffective controls?</li> <li>• Gaps in assurance – where is further evidence of effective control required?</li> <li>• Action plan – what should we do to rectify the situation?</li> <li>• Responsible officer / implementation date.</li> </ul>	<ul style="list-style-type: none"> <li>• Assurances on controls – evidence demonstrating that the systems and controls in place are effective in mitigating the risk;</li> <li>• Current risk score;</li> <li>• Gaps in control – where controls are lacking or are ineffective;</li> <li>• Gaps in assurance – where is further evidence of effective control required?</li> <li>• Action Plan – actions/controls required to meet target risk score;</li> <li>• Target risk score</li> <li>• Officer responsible for implementing required actions;</li> <li>• Due date for reaching target risk score;</li> <li>• Update on required actions/controls;</li> <li>• Current status.</li> </ul>		<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 raise the possibility of amending the current risk register format with JPAG.</p>		

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
3.	<p><u>Finding</u></p> <p>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"> <li>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.</li> <li>Staff responsibilities regarding data protection/GDPR.</li> <li>Duties of the Data Protection Officer.</li> <li>Data Breaches – brief mention in the policy but the procedure for dealing with data breaches is not included.</li> <li>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.</li> </ul>	<p>The WMA Data Protection Policy should be enhanced by including the following:</p> <ul style="list-style-type: none"> <li>Risks of non-compliance;</li> <li>Staff responsibilities relating to Data Protection and GDPR;</li> <li>Process for dealing with data breaches;</li> <li>Breach of policy by staff or Member;</li> <li>Duties of DPO.</li> </ul>	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 <sup>st</sup> December 2019	<p><b>Actioned.</b></p> <p>Data Protection Policy was reviewed in July 2019; it is next due for review in July 2024.</p> <p>Point 1.4 of the policy outlines the responsibilities of employees.</p> <p>Appended to the policy is a Data Breach Questionnaire which is required to be completed and sent to the DPO if a data breach occurs.</p> <p>The duties of the DPO are briefly referred to in section 4 – Data Handling, which states that each WMA Member Board shall have an appointed DPO who will be the point of contact for any data protection or personal data, processing and/or queries.</p> <p>Section 4.6 of the Information Security Systems Acceptable Use Policy states that failure to comply with the policy could lead to disciplinary action being taken and serious breaches could also result in personal criminal liability, with individual officers and/or members being prosecuted. At the request of Internal Audit, the CEO has agreed to include a paragraph regarding any breach of the policy in the Data Protection Policy.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
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 <sup>st</sup> December 2019	<b>Actioned.</b>  All staff have now had GDPR training and Cyber Security Training, which has been provided by an external consultant (please see the Certificates of Attendance and Invoice attached).
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 <sup>th</sup> September 2019	<b>Actioned.</b>  The WMA now has separate Data Breach Procedures which cover this.

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
6.	<u>Finding</u> 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). 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.	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 <sup>th</sup> September 2019	<b>Actioned.</b>  All Fixed Assets have been assigned to a responsible officer, and their location and assignment will be shown on the month 12 financial report for 2019/20, and on all financial reports in future, moving forward.
7.	<u>Finding</u> 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	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 <sup>th</sup> September 2019	<b>Partially Actioned</b> (not completed for all Boards due to COVID-19)  Full physical verification of fixed assets for SHIDB and KLIDB have been completed. The Senior Finance & Rating Officer alongside the Operations Manager for

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	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>each Board enacted this. This will happen annually at an agreed time.</p> <p>This has only been partially actioned and not completed for the WMA Eastern Boards due to the restrictions of COVID-19 (this was planned for March 2020).</p>
8.	<p><u>Finding</u></p> <p>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.</p>	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 <sup>th</sup> September 2019.	<p><b>Actioned.</b></p> <p>Inventory Register has been updated during the year.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
9.	<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. 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).	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 <sup>st</sup> December 2019	<b>Actioned.</b>  Declarations of Interest (Dol) Logs have been completed. Further evidence of emails that have been sent to Board Members can be provided on request.
10.	<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	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	<b>Partly Actioned.</b>  Members' Dols for each Board were reviewed on the website (as at 4 <sup>th</sup> March 2020). Out of a total of 152 Members across all six Boards, 13 (9%) had not filed a return and 8 (5%) had not completed the return fully. This is broken down as follows:

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	<p>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> <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. 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>					<ul style="list-style-type: none"> <li>• Broads – 4 (appointed) Members out of a total of 39 had not yet filed a return; of those DoIs filed, all had been completed fully, and signed and dated.</li> <li>• East Suffolk – 1 not completed fully; 3 (appointed) Members not filed a return (out of a total of 23).</li> <li>• King's Lynn – 3 not completed fully; 1 (appointed) Member not filed a return (21 Members in total).</li> <li>• Norfolk Rivers – 2 not completed fully; 2 not filed a return (out of 31 Members).</li> <li>• South Holland – 1 not completed fully; 2 (appointed) Members not filed a return (21 Members in total).</li> <li>• Pevensey &amp; Cuckmere –</li> </ul>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
						1 not completed fully; 1 (appointed) Member not filed a return (17 Members in total).
11.	<p><b>Finding</b></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 o 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>	<p><b>Actioned.</b></p> <p>As at 4<sup>th</sup> March 2020, the eight Dols, identified in the previous report as being filed under the wrong Member, were now filed correctly on the website.</p>
12.	<p><b>Finding</b></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 &amp; Hospitality. The Members' Code of Conduct does not mention such a limit. The Register of Members' Interests Form states the</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. The CEO has updated the</p>	<p>Phil Camamile, CEO WMA. Completed.</p>	<p><b>Actioned.</b></p> <p>Each Board's Members' Code of Conduct states the de-minimus figure of £30.00 (section 9(6a)(viii)).</p> <p>The Employees Code of</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
	limit at £30.			Members Code of Conduct for each Board to reflect the current figure of £30 and uploaded the new documents to the website.		Conduct states that any gift or hospitality valued at £30 or more must be declared (2.3.1).
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 IBD 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 <sup>th</sup> September 2019.	<p><b>Actioned.</b></p> <p>All Governance policies have been updated to state date last reviewed, frequency of review and next review date. Most Governance policies are reviewed every 5 years.</p> <p>Whistleblowing Policy has been updated to state date last reviewed, that it is reviewed every 3 years, and next review date.</p> <p>Broads IDB Whistleblowing Policy was last reviewed by the Board on 12<sup>th</sup> August 2019.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
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. 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 <sup>th</sup> December 2019.	<p><b>Partly Actioned.</b></p> <p>As at 4<sup>th</sup> March 2020, as per their website, Norfolk Rivers had 31 Members (16 Appointed and 15 Elected). At the Board meeting on 15<sup>th</sup> August 2019, it was agreed that the total number of Board members would be reduced from 31 to 21 (minute ref. 52/19/02). Agreed that the Chief Executive would prepare a map that established 10 new Electoral Divisions (one elected member per division) for consideration at the next meeting (on 17<sup>th</sup> October 2019), where it was decided that any further suggested changes would be discussed at the following meeting in January 2020. At the Board meeting in January 2020, the Board agreed the 10 Electoral Divisions.</p>

## Follow-up of Previous Report's Recommendations

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	Follow-up of Agreed Action
						<p>Broads IDB has 39 Members. At the Board meeting on 20<sup>th</sup> May 2019, the Board decided not to consider reducing the no. of Board members. The Chief Executive “was instructed not to spend any time on preparing reports or on any further consideration of this issue” (minute ref. 32/19/02).</p> <p>East Suffolk has 23 Members. At the Board meeting on 30<sup>th</sup> October 2019, it was agreed to reduce the total no. of members from 23 to 21 (minute ref. 58/19/02).</p>

## 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 THE  
SYSTEM OF INTERNAL CONTROL  
2019 - 2020**

**INTERNAL AUDIT  
TERMS OF REFERENCE**

## **1. INTRODUCTION**

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- 1.1 This document sets out the strategy and plan for the audit of the Water Management Alliance for the financial year 2019 – 2020.
- 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 the following Internal Drainage Boards:
  - Broads
  - East Suffolk
  - King’s Lynn
  - Norfolk Rivers
  - South Holland

and to the Pevensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns for 2019-20 for all six Boards.

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

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- 2.1 The work of the Internal Auditor will be guided by ‘Governance and Accountability 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 2019)’ published by the Joint Panel on Accountability & Governance (JPAG).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2019-20, 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.
- D. Budgetary Control  
To ensure that budgets are prepared on a realistic basis and are monitored throughout the year, any variations are investigated, with corrective action being taken if necessary, and that reserves are appropriate.
- 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.
- F. Petty Cash  
To ensure that petty cash provisions are reasonable, used in accordance with Financial Regulations and that adequate records are kept of payments made.
- 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. Assets and Investments  
To ensure that investments and assets are properly recorded, that reimbursements and interest are received promptly and in full, and that cash flows are maintained at an adequate level.
- I. Cashbook and Bank Reconciliations  
To ensure that periodic and year-end bank account reconciliations are properly completed and verified.
- 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 Last year's audit reviewed the following areas:

- Accounting Records
- Financial Regulations and Standing Orders
- Risk Management
- Income
- Payroll
- Year-End Procedures
- Asset Management
- GDPR and Data Protection Act 2018
- Board Members' Declarations of Interest

- Write-offs
- Succession Planning.

2.4 The agreed actions arising from recommendations made in last year's audit will be followed up to establish if they have been implemented by management.

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**

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3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2018-19 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 & Accountability Return for 2019-20.

### **4. WORK PLAN**

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

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

<b>Task</b>	<b>Time</b>
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for 2018-19.	0.5
Undertake sample testing to establish that processes are being applied as intended.	3.5
Exit meeting with management to discuss the findings and recommendations arising from the review. Drafting the report.	0.5
Completing the Return and reporting if required.	0.5

**5. AGREEMENT**

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	<b>Signature</b>	<b>Date</b>
Phil Camamile Chief Executive, Water Management Alliance	.....	.....
Kathy Woodward Shared Internal Audit Manager, Borough Council of King's Lynn & West Norfolk	.....	.....

## FRS102 as at 31 March 2020 - Results Schedule

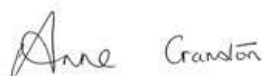
**ATTENTION**

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2020 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	11 February 2020

**Please Note**

Asset returns - The figure on page 2 for the investment return over the year is based on information provided by the Administering Authority. The figure incorporates actual Lincolnshire Pension Fund returns for the period 1 April 2019 to 31 December 2019 and an estimate Fund return of -13% for the quarter to 31 March 2020.



Anne Cranston AFA

For and on behalf of Hymans Robertson LLP

16 April 2020

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2019	31 Mar 2019	31 Mar 2019
Actives	10	299	55
Deferred Pensioners	7	15	54
Pensioners	38	348	73

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 2019 to 31 March 2020	£382,000

### LGPS early retirements

New Early Retirements 1 April 2019 to 31 March 2020	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2019 to 31 March 2020	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 2020 is based on actual Fund returns as provided by the Administering Authority. Details are given below:

Actual Returns from 1 April 2019 to 31 March 2020	(6.2%)
<b>Total Returns from 1 April 2019 to 31 March 2020</b>	<b>(6.2%)</b>

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

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2020.

Period Ended	31 Mar 2020	31 Mar 2019
Equities	62%	73%
Bonds	25%	16%
Property	12%	10%
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 2020	Annual Unfunded Pension £(000)
Male	1	-
Female	1	-
Dependants	1	4
<b>Total</b>	<b>3</b>	<b>4</b>

Teacher Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

The annual unfunded pensions include the 2020 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

The default financial assumptions, as described in the accompanying report, are summarised below:

Period Ended	31 Mar 2020 % p.a.	31 Mar 2019 % p.a.
Pension Increase Rate (CPI)	2.0%	2.5%
Salary Increase Rate	2.3%	2.9%
Discount Rate	2.3%	2.4%

As at the date of the most recent valuation, the duration of the Employer's funded liabilities is 14 years.

### Mortality

Life expectancy is based on the Fund's Vita Curves with improvements in line with the CMI 2018 model, an allowance for smoothing of recent mortality experience and a long term rate of improvement of 1.25% p.a. for women and men.

	Males	Females
Current Pensioners	21.4 years	23.7 years
Future Pensioners*	22.4 years	25.2 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:

Prospective Pensioners	Pensioners
CMI 2013 model assuming the current rate of improvements has peaked and will converge to a long term rate of 1.25% p.a.	CMI 2013 model assuming the current rate of improvements has peaked 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 different 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 2020

### Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
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)
<b>Opening Position as at 31 March 2019</b>	<b>1,797</b>	<b>7,508</b>	<b>(5,711)</b>
Service cost			
Current service cost*		175	(175)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>175</b>	<b>(175)</b>
Net interest			
Interest income on plan assets	42		42
Interest cost on defined benefit obligation		179	(179)
<b>Total net interest</b>	<b>42</b>	<b>179</b>	<b>(137)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>42</b>	<b>354</b>	<b>(312)</b>
Cashflows			
Participants' contributions	25	25	-
Employer contributions	210		210
Estimated benefits paid	(361)	(361)	-
Estimated unfunded benefits paid	(4)	(4)	-
Estimated contributions in respect of unfunded benefits paid	4		4
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>1,713</b>	<b>7,522</b>	<b>(5,809)</b>
Remeasurements			
Changes in financial assumptions		(322)	322
Changes in demographic assumptions		(259)	259
Other experience		(290)	290
Return on assets excluding amounts included in net interest	(281)		(281)
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>(281)</b>	<b>(871)</b>	<b>590</b>
Fair value of plan assets	1,432		1,432
Present value of funded liabilities		6,632	(6,632)
Present value of unfunded liabilities**		19	(19)
<b>Closing position as at 31 March 2020</b>	<b>1,432</b>	<b>6,651</b>	<b>(5,219)</b>

Please note the Employer's fair value of plan assets is less than 1% of the Fund's total.

I estimate that the present value of funded liabilities comprises of approximately £1,846,000, £404,000 and £4,382,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2020.

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

\*\* The unfunded liabilities comprise of £19,000 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.

## 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 liabilities		7,225	(7,225)
<b>Opening Position as at 31 March 2018</b>	<b>1,773</b>	<b>7,225</b>	<b>(5,452)</b>
Service cost			
Current service cost*		127	(127)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>127</b>	<b>(127)</b>
Net interest			
Interest income on plan assets	44		44
Interest cost on defined benefit obligation		185	(185)
<b>Total net interest</b>	<b>44</b>	<b>185</b>	<b>(141)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>44</b>	<b>312</b>	<b>(268)</b>
Cashflows			
Participants' contributions	20	20	-
Employer contributions	187		187
Estimated benefits paid	(337)	(337)	-
Estimated unfunded benefits paid	(4)	(4)	-
Estimated contributions in respect of unfunded benefits paid	4		4
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>1,687</b>	<b>7,216</b>	<b>(5,529)</b>
Remeasurements			
Changes in financial assumptions		289	(289)
Changes in demographic assumptions		-	-
Other experience		3	(3)
Return on assets excluding amounts included in net interest	110		110
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>110</b>	<b>292</b>	<b>(182)</b>
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)
<b>Closing position as at 31 March 2019</b>	<b>1,797</b>	<b>7,508</b>	<b>(5,711)</b>

\* 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 2021

### Analysis of projected amount to be charged to operating profit for the period to 31 March 2021

Period Ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		139	(139)	(36.3%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>139</b>	<b>(139)</b>	<b>(36.3%)</b>
Interest income on plan assets	32		32	8.4%
Interest cost on defined benefit obligation		150	(150)	(39.3%)
<b>Total Net Interest Cost</b>	<b>32</b>	<b>150</b>	<b>(118)</b>	<b>(30.9%)</b>
<b>Total Included in Profit and Loss</b>	<b>32</b>	<b>289</b>	<b>(257)</b>	<b>(67.2%)</b>

\* The current service cost includes an allowance for administration expenses of 0.5% of payroll. The monetary value is based on a projected payroll of £382,000.

The contributions paid by the Employer are set by the Fund following an actuarial valuation. For further details on the approach adopted to set contribution rates for the Employer, please refer to the latest formal valuation report and Funding Strategy Statement.

I estimate the Employer's contributions for the period to 31 March 2021 will be approximately £260,000.

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 2021 will be adjusted to take account of the 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 2020:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	6%	397
0.5% increase in the Salary Increase Rate	0%	24
0.5% increase in the Pension Increase Rate (CPI)	6%	370

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, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.

## FRS102 as at 31 March 2020 - Results Schedule

### ATTENTION

The results in this Schedule should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2020 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	20 February 2020

### Please Note

Asset returns - The figure on page 2 for the investment return over the year is based on information provided by the Administering Authority. The figure incorporates actual Norfolk Pension Fund returns for the period 1 April 2019 to 29 February 2020 and an estimate Fund return of -10.1% for the month to 31 March 2020.

McCloud – As instructed, an estimate McCloud judgement allowance has been added to the formal valuation results so the impact is continued to be included within the balance sheet at 31 March 2020 (as per the 2019 accounting approach)



Robert Bilton FFA  
For and on behalf of Hymans Robertson LLP  
9 April 2020

## Section 1 - Data

### Employer membership statistics

	Number	Total Salaries / Pensions £(000)	Average Age
	31 Mar 2019	31 Mar 2019	31 Mar 2019
Actives	30	1,267	47
Deferred Pensioners	4	28	56
Pensioners	2	22	69

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 2019 to 31 March 2020	£1,311,000

### LGPS early retirements

New Early Retirements 1 April 2019 to 31 March 2020	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2019 to 31 March 2020	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 2020 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 2019 to 31 March 2020	(5.4%)
<b>Total Returns from 1 April 2019 to 31 March 2020</b>	<b>(5.4%)</b>

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

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2020.

Period Ended	31 Mar 2020	31 Mar 2019
Equities	48%	50%
Bonds	36%	35%
Property	14%	12%
Cash	2%	3%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2020	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2020 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

The default financial assumptions, as described in the accompanying report, are summarised below:

Period Ended	31 Mar 2020 % p.a.	31 Mar 2019 % p.a.
Pension Increase Rate (CPI)	1.8%	2.4%
Salary Increase Rate	2.5%	2.7%
Discount Rate	2.3%	2.5%

As at the date of the most recent valuation, the duration of the Employer's funded liabilities is 29 years.

### Mortality

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2018 model, an allowance for smoothing of recent mortality experience and a long term rate of improvement of 1.25% p.a. for women and men.

	Males	Females
Current Pensioners	21.7 years	23.9 years
Future Pensioners*	22.8 years	25.5 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 life expectancies are shown below:

Prospective Pensioners	Pensioners
CMI 2013 model assuming the current rate of improvement has peaked and will converge to a long term rate of 1.25% p.a..	CMI 2013 model assuming the current rate of improvement has peaked 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 different 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 2020

### Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2020

Period ended 31 March 2020	Assets £(000)	Obligations £(000)	Net (liability) / asset £(000)
Fair value of plan assets	3,140		3,140
Present value of funded liabilities		5,636	(5,636)
Present value of unfunded liabilities		-	-
<b>Opening Position as at 31 March 2019</b>	<b>3,140</b>	<b>5,636</b>	<b>(2,496)</b>
Service cost			
Current service cost*		532	(532)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>532</b>	<b>(532)</b>
Net interest			
Interest income on plan assets	83		83
Interest cost on defined benefit obligation		149	(149)
<b>Total net interest</b>	<b>83</b>	<b>149</b>	<b>(66)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>83</b>	<b>681</b>	<b>(598)</b>
Cashflows			
Participants' contributions	109	109	-
Employer contributions	295		295
Estimated benefits paid	(26)	(26)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>3,601</b>	<b>6,400</b>	<b>(2,799)</b>
Remeasurements			
Changes in financial assumptions		(568)	568
Changes in demographic assumptions		(204)	204
Other experience		947	(947)
Return on assets excluding amounts included in net interest	213		213
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>213</b>	<b>175</b>	<b>38</b>
Fair value of plan assets	3,814		3,814
Present value of funded liabilities		6,575	(6,575)
Present value of unfunded liabilities**		-	-
<b>Closing position as at 31 March 2020</b>	<b>3,814</b>	<b>6,575</b>	<b>(2,761)</b>

Please note the Employer's fair value of plan assets is less than 1% of the Fund's total.

I estimate that the present value of funded liabilities comprises of approximately £5,478,000, £664,000 and £433,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2020.

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

\*\* The unfunded liabilities comprise of £0 in respect of LGPS unfunded pensions and £0 in respect of Teachers' unfunded pensions.

## 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 liabilities		4,551	(4,551)
<b>Opening Position as at 31 March 2018</b>	<b>2,643</b>	<b>4,551</b>	<b>(1,908)</b>
Service cost			
Current service cost*		442	(442)
Past service cost (including curtailments)		20	(20)
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>462</b>	<b>(462)</b>
Net interest			
Interest income on plan assets	76		76
Interest cost on defined benefit obligation		130	(130)
<b>Total net interest</b>	<b>76</b>	<b>130</b>	<b>(54)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>76</b>	<b>592</b>	<b>(516)</b>
Cashflows			
Participants' contributions	102	102	-
Employer contributions	267		267
Estimated benefits paid	(27)	(27)	-
Estimated unfunded benefits paid	-	-	-
Estimated contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>3,061</b>	<b>5,218</b>	<b>(2,157)</b>
Remeasurements			
Changes in financial assumptions		418	(418)
Changes in demographic assumptions		-	-
Other experience		-	-
Return on assets excluding amounts included in net interest	79		79
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>79</b>	<b>418</b>	<b>(339)</b>
Fair value of plan assets	3,140		3,140
Present value of funded liabilities		5,636	(5,636)
Present value of unfunded liabilities		-	-
<b>Closing position as at 31 March 2019</b>	<b>3,140</b>	<b>5,636</b>	<b>(2,496)</b>

\* 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 2021

### Analysis of projected amount to be charged to operating profit for the period to 31 March 2021

Period Ended 31 March 2021	Assets £(000)	Obligations £(000)	Net (liability)/asset £(000)	% of pay
Projected Current service cost *		413	(413)	(31.5%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>413</b>	<b>(413)</b>	<b>(31.5%)</b>
Interest income on plan assets	92		92	7.0%
Interest cost on defined benefit obligation		157	(157)	(12.0%)
<b>Total Net Interest Cost</b>	<b>92</b>	<b>157</b>	<b>(65)</b>	<b>(5.0%)</b>
<b>Total Included in Profit and Loss</b>	<b>92</b>	<b>570</b>	<b>(478)</b>	<b>(36.5%)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll. The monetary value is based on a projected payroll of £1,311,000.

The contributions paid by the Employer are set by the Fund following an actuarial valuation. For further details on the approach adopted to set contribution rates for the Employer, please refer to the latest formal valuation report and Funding Strategy Statement.

I estimate the Employer's contributions for the period to 31 March 2021 will be approximately £302,000.

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 2021 will be adjusted to take account of the 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 2020:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.5% decrease in Real Discount Rate	15%	963
0.5% increase in the Salary Increase Rate	4%	231
0.5% increase in the Pension Increase Rate (CPI)	11%	715

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, based on the profile (average member ages, retirement ages etc) of the Employer as at the date of the most recent valuation.



# Annual Report for the year ended

31 March 2020

**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 2020 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](mailto:floodreports@defra.gsi.gov.uk)
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via [rachael.hill@environment-agency.gov.uk](mailto:rachael.hill@environment-agency.gov.uk)
- The Chief Executives of:
  - all local authorities that pay special levies to the Board;
  - all County Councils or London Boroughs within which the Board is situated.

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

Please round all cash figures down to nearest whole £.

**SOUTH HOLLAND**

Internal Drainage Board

## Section A – Financial information

### Preliminary information on special levies issued by the Board for 2020- 21

*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 2020-21 (forecast)	
Name of local authority	2020-21 forecast £
1. SOUTH HOLLAND DISTRICT COUNCIL	1,354,656
2. BOSTON BOROUGH COUNCIL	954
3.	
4.	
5.	
6.	
7.	
8.	
<b>Total</b>	<b>1,355,610</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2020

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 2020 £
<b>INCOME</b>		
1. Drainage Rates		1,008,687
2. Special Levies		1,302,787
3. Higher Land Water Contributions from the Environment Agency		0
4. Contributions received from developers/other beneficiaries		138,927
5. Government Grants (includes capital grants from EA and levy contributions)		554,971
6. PSCAs from EA and other RMAs		17,776
7. Loans		0
8. Rechargeable Works		15,153
9. Interest and Investment Income		28,698
10. Rents and Acknowledgements		682
11. Other Income		55,015
<b>Total income</b>		<b>3,122,696</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		990,321
13. Total precept to the Environment Agency		145,835
14. Watercourse maintenance		1,104,996
15. Pumping Stations, Sluices and Water level control structures		445,065
16. Administration		365,529
17. PSCAs		17,776
18. Rechargeable Works		7,210
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		7,268
22. Other Expenditure		76,294
<b>Total expenditure</b>		<b>3,160,294</b>

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		88,600
<b>Net Operating Surplus/(Deficit) for the year</b>		51,002
24. Developers Funds income not applied in year		799,493
25. Grant income not applied in year		174,555

## 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](https://www.wlma.org.uk/uploads/SHIDB_Policy_Statement.pdf) Yes ☒ No ☐

### Biodiversity

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

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

[https://www.wlma.org.uk/uploads/SHIDB\\_BAP.pdf](https://www.wlma.org.uk/uploads/SHIDB_BAP.pdf) Yes ☒ 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)?.....

04/08/2020

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)

☒

Other – Conservation Committee

### 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 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)?

36.41 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:

**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.	10
Mean average number of elected members in attendance at each board meeting over the last financial year.	8
Mean average number of appointed members in attendance at each board meeting over the last financial year.	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?	0
Number of complaints outstanding in the financial year?	0
Number of complaints referred to the Local Government Ombudsman?	0
Number of complaints upheld by the Local Government Ombudsman?	0

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

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

0%

## 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.

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## Section C – Declaration

SOUTH HOLLAND	Internal Drainage Board
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I confirm that the information provided in sections A-C or with this form is correct.

Signature

*P Camamile*

Date

30/09/2020

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

## BOARD MEMBERSHIP AS AT 31 MARCH 2020

NAME	MEETINGS	ATTENDED	ATTENDANCE %	CONTACT DETAILS
<b>ELECTED MEMBERS</b>				
Bartlett S	4	3	75	simon@hayfarming.co.uk
Dring C	4	2	50	chris.woadfarmlivery@gmail.com
Grundy N J	4	2	50	ngrundy@onetel.com
Hay A G	4	4	100	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	3	75	I.stancer@farming.co.uk
Taylor S R	4	2	50	sam@taylors-bulbs.com
Thompson R C	4	3	75	office@gtfarms.co.uk
Worth D R *	4	4	100	duncan.worth@ahworth.co.uk
<b>APPOINTED MEMBERS</b>				
<b>South Holland DC</b>				
Beal A (wef Aug 19)	3	3	100	allan.beal@sholland.gov.uk
Biggadike F	4	4	100	fbiggadike@sholland.gov.uk
Coupland P	4	4	100	pcoupland@sholland.gov.uk
Redgate P (wef Aug 19)	3	0	0	paul.redgate@sholland.gov.uk
Rudkin G (wef Nov 19)	3	2	67	graham.rudkin@sholland.gov.uk
Seymour M D	4	3	75	mseymour@sholland.gov.uk
Sneath E Mrs	4	4	100	elizabeth.sneath@sholland.gov.uk
Tyrrell J	4	1	25	jtyrrell@sholland.gov.uk
Wilkinson D (wef Nov 19)	3	2	67	david.wilkinson@sholland.gov.uk
<b>South Holland DC/ Boston BC</b>				
Casson A	4	3	75	acasson@sholland.gov.uk

\* Chairman    \*\* Vice-Chairman

Elected Average Attendance                      75%

Appointed Average Attendance                      72%

**Board Members and Officers****Gifts and Hospitality Register for 2019/20**

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