



**South Holland**  
Drainage Board

**STATEMENT OF ACCOUNTS  
FOR THE YEAR ENDING  
31 MARCH 2022**

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 on 30 March 2022. 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 2021/22.
- (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 2022 for FRS102 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 2021  
**To:** 31 March 2022

**Period To:** 12  
**Year Ended:** 31 March 2022

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	1,117,505	1,117,505	0	1,117,505	1,117,505	0
1.	Special Levies Issued by the Board	1,383,365	1,383,365	0	1,383,365	1,383,365	0
	Grants Applied	0	262,608	262,608	0	262,608	262,608
	Rental Income	680	704	24	680	704	24
	Income from Rechargeable Works	1,000	112,647	111,647	1,000	112,647	111,647
	Investment Interest	5,250	4,763	-487	5,250	4,763	-487
2i.	Other Income	166,508	262,577	96,069	166,508	262,577	96,069
2ii.	Insurance Claim Settlements	0	0	0	0	0	0
	<b>Total Income</b>	<b>£2,674,308</b>	<b>£3,144,169</b>	<b>£469,861</b>	<b>£2,674,308</b>	<b>£3,144,169</b>	<b>£469,861</b>
	<b><u>Less Expenditure</u></b>						
4.	Capital Works	1,401,000	918,318	482,682	1,401,000	918,318	482,682
	Environment Agency Precept	145,835	145,835	0	145,835	145,835	0
5.	Maintenance Works	1,675,740	1,640,143	35,597	1,675,740	1,640,143	35,597
6.	Administration Charges	523,292	479,694	43,597	523,292	479,694	43,597
	Cost of Rechargeable Works	0	99,924	-99,924	0	99,924	-99,924
3.	Net Deficit/(Surplus) on Operating Accounts	0	86,040	-86,040	0	86,040	-86,040
	<b>Total Expenditure</b>	<b>£3,745,867</b>	<b>£3,369,955</b>	<b>£375,912</b>	<b>£3,745,867</b>	<b>£3,369,955</b>	<b>£375,912</b>
	Profit/(Loss) on Disposal of Fixed Assets	£0	£54,055	£54,055	£0	£54,055	£54,055
7.	<b>Net Surplus/(Deficit)</b>	<b>-£1,071,559</b>	<b>-£171,731</b>	<b>£899,828</b>	<b>-£1,071,559</b>	<b>-£171,731</b>	<b>£899,828</b>

**From:** 01 April 2021  
**To:** 31 March 2022

**Period To:** 12  
**Year Ended:** 31 March 2022

Notes	Balance Sheet as at 31-3-2022	Opening Balance £	Movement This Year £	Closing Balance £
<b>8. Fixed Assets</b>				
	Land and Buildings	480,631	-12,904	467,727
	Plant and Equipment	724,116	155,478	879,594
	Office and RT Equipment	0	0	0
	Pumping Stations	0	0	0
	Shared Consortium Assets	0	0	0
		<b>1,204,747</b>	<b>142,574</b>	<b>1,347,321</b>
	<b>Current Assets</b>			
9.	Bank Account	644,544	-448,242	196,302
	Stock	6,065	4,286	10,351
10.	Trade Debtors	7,795	-2,829	4,966
11.	Work in Progress	223	-223	0
12.	Term Deposits	3,000,000	0	3,000,000
13.	Drainage Rates and Special Levies Due	-873	363	-510
	Prepayments	3,100	-3,100	0
	Prepayments to WMA	513	18,051	18,564
	Accrued Interest	0	0	0
	VAT Due	47,446	32,229	79,675
14.	Grants Due	0	55,059	55,059
		<b>3,708,813</b>	<b>-344,407</b>	<b>3,364,406</b>
	<b>Less Current Liabilities</b>			
	Trade Creditors	30,986	47,586	78,571
	Accruals	36,703	-3,155	33,548
	Payroll Controls	0	0	0
	Drainage Rates Paid in Advance	23,032	13,017	36,049
		<b>90,721</b>	<b>57,447</b>	<b>148,168</b>
	<b>Net Current Assets</b>	<b>3,618,092</b>	<b>-401,854</b>	<b>3,216,238</b>
	<b>Less Long Term Liabilities</b>			
22.	Pension Liability	6,096,000	-340,000	5,756,000
	<b>Net Assets</b>	<b>-£1,273,161</b>	<b>£80,720</b>	<b>-£1,192,441</b>
	<b>Reserves</b>			
	<b>Earmarked</b>			
15.	General Reserve	498,258	-94,824	403,434
16.	Development Reserve	853,748	0	853,748
17.	Plant Reserve	1,734,293	0	1,734,293
18.	Capital Works Reserve	1,151,907	-76,907	1,075,000
20.	Grants Reserve	169,920	-87,549	82,371
		<b>4,408,126</b>	<b>-259,280</b>	<b>4,148,846</b>
	<b>Non-Distributable</b>			
19.	Revaluation Reserve	414,713	0	414,713
21.	Pension Reserve	-6,096,000	340,000	-5,756,000
		<b>-5,681,287</b>	<b>340,000</b>	<b>-5,341,287</b>
	<b>Total Reserves</b>	<b>-£1,273,161</b>	<b>£80,720</b>	<b>-£1,192,441</b>

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

**From:** 01 April 2021  
**To:** 31 March 2022

**Period To:** 12  
**Year Ended:** 31 March 2022

### 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	1,382,392	1,382,392
Boston Borough Council	973	973
	<b>1,383,365</b>	<b>1,383,365</b>

- 2i. Other Income is made up as follows:

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Shared Income from WMA	166,508	223,084
Commuted Maintenance	0	35,674
Sundry Income	0	2,919
Summons Costs	0	900
	<b>166,508</b>	<b>262,577</b>

- 2ii. Insurance Claims

<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
0	0

Other Income Total

<b>166,508</b>	<b>262,577</b>
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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	-3,435
Mobile Plant Operations Account	0	89,475
	<b>0</b>	<b>86,040</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 Area Manager, 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 begun to close down the completed FDGiA funded schemes, and anticipate all schemes that are able to be closed will be complete by 31st March 2023.

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	554,918	492,550
Plant Charges	339,700	315,477
Out-sourced Work	146,000	137,996
Materials	167,100	183,694
Electricity	82,900	94,887
Telemetry	24,300	22,957
Depreciation	0	0
Insurance	35,700	32,515
Compensation	66,000	72,151
<b>Direct Works</b>	<b>1,416,618</b>	<b>1,352,227</b>
Technical Support Staff Costs	218,281	242,920
Other Technical Support Costs	30,842	34,996
Biodiversity Action Plan Costs	10,000	10,000
Asset Refurbishment Provision	0	0
<b>Maintenance Works</b>	<b>1,675,740</b>	<b>1,640,143</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

### Note Notes to the Accounts

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

	Y-T-D Budget	Y-T-D Actual
Administration Staff Costs	132,006	126,104
Other Administration Costs	161,472	176,038
Depreciation - Marsh Reeves Refurbishment	12,904	12,904
Drainage Rates AV (Increases)/Decreases	52,910	702
Sundry Expenses	0	376
Pension Deficit Recovery Payments	150,000	150,000
Sundry Debtors Written Off	0	0
Settlement Discount Taken	14,000	13,569
	<b>523,292</b>	<b>479,694</b>

- 6(ii). **Consortium Charges**

	Y-T-D Budget	Y-T-D Actual
<b>Expenses</b>		
Technical Support Staff (note 5)	218,281	242,920
Other Technical Support (note 5)	30,842	34,996
Administration Staff Costs (note 6i)	132,006	126,104
Other Administration Costs (Note 6i)	161,472	176,038
Less: Shared Income from the WMA (note 2i)	-166,508	-223,084
<b>Net Consortium Charge</b>	<b>376,092</b>	<b>356,974</b>

7. At the time of preparing the Estimates for 2021/22, the Board planned to finance the estimated net deficit as follows:

	Budget
Transfer from the Capital Works Reserve	-707,000
Transfer from the Development Reserve	0
Transfer from the Plant Reserve	-382,000
Transfer from the Partnership Working Reserve	0
Reducing/(Inc.) the Balance of the General Reserve	17,441
(=) Original Estimated Net Deficit	<b>-1,071,559</b>
(-) FDGiA Subsequently Awarded by EA	
(=) Estimated Net Deficit	<b>-1,071,559</b>

8. **TANGIBLE FIXED ASSETS**

	Pumping Stations	Land and Buildings	Plant and Equipment	Office & RT Equipment	Total
<b>Cost</b>					
Opening Balance as at 1-4-2021	156,750	871,257	2,010,037	24,628	3,062,672
(+) Additions	0	0	379,254	0	379,254
(-) Disposals	0	0	-141,605	0	-141,605
Closing Balance as at 31-3-2022	<b>156,750</b>	<b>871,257</b>	<b>2,247,686</b>	<b>24,628</b>	<b>3,300,321</b>
<b>Depreciation</b>					
Opening Balance as at 1-4-2021	156,750	390,626	1,285,921	24,628	1,857,925
(+) Depreciation Charge for Year	0	12,904	223,776	0	236,680
(-) Accumulated Depreciation Written Out on Disposal	0	0	-141,605	0	-141,605
Closing Balance as at 31-3-2022	<b>156,750</b>	<b>403,530</b>	<b>1,368,092</b>	<b>24,628</b>	<b>1,953,001</b>
Net Book Value at 1-4-2021	<b>0</b>	<b>480,631</b>	<b>724,117</b>	<b>0</b>	<b>1,204,748</b>
Net Book Value at 31-3-2022	<b>0</b>	<b>467,727</b>	<b>879,594</b>	<b>0</b>	<b>1,347,321</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.



**From:** 01 April 2021  
**To:** 31 March 2022

**Period To:** 12  
**Year Ended:** 31 March 2022

### Note Notes to the Accounts

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:

	2020/21	2021/22
Opening Balance as at 1-4-2021	136,393	644,544
Receipts	6,325,820	3,834,964
Payments	-5,817,668	-4,283,206
Closing Balance as at 31-3-2022	<b>644,544</b>	<b>196,302</b>
Balance on Statement as at 31-3-2022	706,930	378,302
Less: Unpresented Payments	-62,386	-182,027
Add: Unpresented Receipts	0	28
Closing Balance as at 31-3-2022	<b>644,544</b>	<b>196,302</b>

10. The Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	4,966	2
>30 days and <=60 days	0	0
>60 days and <=90 days	0	0
>90 days	0	0
	<b>4,966</b>	<b>2</b>
>90 days	Amount	Inv. Date Originator
	<b>0</b>	

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

Customer	Amount
	0
	<b>0</b>

12. Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Vernon Building Society	500,000	29/09/2021	15/04/2022	0.12%
Saffron Building Society	500,000	01/12/2021	01/06/2022	0.20%
West Bromwich Building Society	500,000	16/12/2021	16/06/2022	0.14%
National Counties Building Society	500,000	15/10/2021	15/07/2022	0.23%
Principality Building Society	500,000	28/02/2022	30/08/2022	0.68%
Newcastle Building Society	500,000	31/01/2022	30/01/2023	0.63%
	<b>3,000,000</b>			

13. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 79 Ratepayers that have not paid their Drainage Rates for 2021/22, as compared to 56 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2020/21	2021/22
Arrears b/fwd	-859	-873
Drainage Rates for the Year	1,049,082	1,117,686
Special Levies for the Year	1,355,610	1,383,377
New Assessments	2,868	4,654
Value Decreases	-5,653	-23,144
Value Increases	2,778	18,559
Payments Received	-2,333,967	-2,434,318
Settlement Discount	-13,333	-13,569
Returned/(Represented) Amounts	38	4,922
Paid Refund	527	790
Summons Collection Costs	0	1,125
Irrecoverables and Write Offs	-1,068	-1,527
Sundry Adjustments	0	337
Compensation	-56,896	-58,529
Arrears c/fwd	<b>-873</b>	<b>-510</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

### Note Notes to the Accounts

#### 14. Grants Due on the following scheme

	2020/21	2021/22
SCH69 Lords Pumping Station Refurbishment	0	55,059
	<b>0</b>	<b>55,059</b>

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

	2020/21	2021/22
Opening Balance as at 1-4-2021	531,034	498,258
Net Surplus/(Deficit) for the Year	121,484	-171,731
Net Transfer (to)/from Capital Works Reserve	0	76,907
Net Contributions Transferred to Development Reserve	-54,255	0
Transfer Balance to Plant Reserve	-100,005	0
<b>Closing Balance as at 31-3-2022</b>	<b>498,258</b>	<b>403,434</b>

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

	2020/21	2021/22
Opening Balance as at 1-4-2021	799,493	853,748
Net Contributions Transferred from General Reserve	54,255	0
<b>Closing Balance as at 31-3-2022</b>	<b>853,748</b>	<b>853,748</b>

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

	2020/21	2021/22
Opening Balance as at 1-4-2021	1,634,288	1,734,293
Net Contributions Transferred from General Reserve	100,005	0
<b>Closing Balance as at 31-3-2022</b>	<b>1,734,293</b>	<b>1,734,293</b>

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

		Tfr from/(to)	
	2020/21	Gen. Reserve	2021/22
N/A Unallocated, available for partnership working	198,611	1,389	200,000
SCH18 Telemetry	3,369	16,631	20,000
ASSORT. Catchment Modelling	42,885	2,115	45,000
SCH54 Exeter Drain North Upstream of Halmergate	58,947	-58,947	0
SCH55 Fleet Haven Pump Refurbishment	50,000	-50,000	0
SCH65 Westmere P/S and Sluice Refurbishment	573,611	-558,611	15,000
SCH67 Fleet Haven Pumping Station Refurbishment	132,347	-117,347	15,000
SCH68 Dawsmere Pumping Station Refurbishment (incl Weedscreen)	24,893	675,107	700,000
SCH69 Lords Pumping Station Refurbishment	29,744	256	30,000
SCH73 Weedscreen Dawsmere (now SCH68)	37,500	-37,500	0
SCH77 Lower Fulney Drainage Works	0	50,000	50,000
	<b>1,151,907</b>	<b>-76,907</b>	<b>1,075,000</b>

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

	2021/22
Opening Balance as at 1-4-2021	414,713
Less:	
Pumping Station Depreciation	0
Workshop Historic Cost Written Out	0
<b>Closing Balance as at 31-3-2022</b>	<b>414,713</b>

**From:** 01 April 2021  
**To:** 31 March 2022

**Period To:** 12  
**Year Ended:** 31 March 2022

### Note Notes to the Accounts

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

	<u>2021/22</u>
Opening Balance as at 1-4-2021	169,920
Add: Grant Received	120,000
Less: Grant Applied	<u>-262,608</u>
	<u><b>27,312</b></u>
 Add: Grant Due	 55,059
<b>Closing Balance as at 31-03-2022</b>	<b><u><u>82,371</u></u></b>

	<u>2020/21</u>	<u>2021/22</u>
SCH23 Wisemans Pumping Station	2,445	0
SCH25 South Holland Main Drain Sluice Refurbishment	949	0
SCH27 Generator Connections	5,324	0
SCH29 Catchment Modelling Fleet Fen	9,120	0
SCH31 Catchment Modelling Donningtons	3,659	0
SCH32 Peartree Pump Replacement	9,246	0
SCH33 Fleet Fen Refurbishment	4,200	0
SCH35 Catchment Modelling Little Holland	655	0
SCH36 Catchment Modelling Roses	467	0
SCH41 Lords Sluice Refurbishment	61,285	0
SCH65 Westmere Pumping Station & Sluice Refurbishment	0	0
SCH66 Sutton St James Pump Refurbishment	31,976	0
SCH67 Fleet Haven Pump Refurbishment Study	0	0
SCH68 Dawsmere Pump Refurbishment Study	7,047	0
SCH69 Lords Pump Refurbishment Study	33,549	-55,059
SCH78 Luton Leam Outfall Sluice Refurbishment Study	0	16,316
SCH79 Exeter Drain North Matmore Gate Pipeline Refurbishment	0	30,840
SCH80 Holbeach Drainage Study	0	35,214
	<u><b>169,920</b></u>	<u><b>27,313</b></u>

SCH69 Lords Pump Refurbishment Study	-55,059
<b>Grants Due as at 31-3-2022</b>	<b><u><u>-55,059</u></u></b>

### 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 £4,272,000 as at 31 March 2022 that is shared by all 6 Member Boards. However Waveney Lower Yare and Lothingland IDB's liability is capped at £5,000 until 31st March 2022. 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 08 February 2022.

### 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 £106,107.21 up to 31/03/22.
- (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.

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

Our ID	Capital Works	EA Ref.	GI/A Level %	Actual 2019/20	Actual 2020/21	Actual 2021/22	Annual Estimate 2021/22	Variance (2021/22)	Cumulative Gross Cost C/Fwd	Approved Cost	Variance (adverse)/favourable	Grant Receivable	Grant Received B/Fwd	Grant Received 2021/22	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	0.00	0
SCH22	Little Holland Pumping Station Refurbishment	IDB0093	45%	0	0	0	0	0	291,020	291,020	0	130,950	130,950	0	130,950	0.00	0
SCH23	Wisemans Pumping Station	IDB0091	45%	0	0	0	0	0	239,567	245,000	5,433	107,805	110,250	0	110,250	0.00	2,444
SCH25	South Holland Main Drain Sluice Refurbishment	IDB0116	45%	0	0	0	0	0	487,892	490,000	2,108	219,551	220,500	0	220,500	0.00	949
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	0.00	0
SCH27	Generator Connections	IDB0107	45%	0	0	0	0	0	98,170	152,000	53,830	44,176	49,500	0	49,500	0.00	5,324
SCH29	Catchment Modelling Fleet Fen	IDB0147	45%	0	0	0	0	0	28,734	49,000	20,266	12,930	22,050	0	22,050	0.00	9,120
SCH30	Catchment Modelling Peartree Hill	IDB0124	45%	0	0	0	0	0	21,447	21,447	0	9,450	9,450	0	9,450	0.00	0
SCH31	Catchment Modelling Donningtons	IDB0125	45%	0	0	0	0	0	11,869	20,000	8,131	5,341	9,000	0	9,000	0.00	3,659
SCH32	Peartree Pump Replacement	IDB0151	45%	0	0	0	0	0	109,452	130,000	20,548	49,254	58,500	0	58,500	0.00	9,246
SCH33	Fleet Fen Refurbishment	IDB0152	45%	0	0	0	0	0	160,667	170,000	9,333	72,300	76,500	0	76,500	0.00	4,200
SCH34	George Hay Preliminaries	IDB0169	45%	0	0	0	0	0	20,480	20,480	0	9,000	9,000	0	9,000	0.00	0
SCH35	Catchment Modelling Little Holland	IDB0170	45%	0	0	0	0	0	29,656	31,112	1,456	13,345	14,000	0	14,000	0.00	655
SCH36	Catchment Modelling Roses	IDB0171	45%	0	0	0	0	0	3,408	4,444	1,036	1,533	2,000	0	2,000	0.00	467
SCH41	George Hay Refurbishment (Lords Sluice)	IDB0229	45%	0	0	0	0	0	362,809	499,000	136,191	163,264	224,549	0	224,549	0.00	61,285
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	0.00	0
SCH64	Donningtons Pump Refurbishment	IDB0398	42.780%	730	301,120	0	0	0	391,247	485,000	93,753	167,376	77,000	0	77,000	0.00	0
SCH65	Westmere Pumping Station & Sluice Refurbishment	IDB0399	100%	224,192	21,022	253,828	351,000	97,172	535,430	537,000	1,570	535,430	111,000	0	111,000	0.00	0
SCH66	Sutton St James Pump Refurbishment	IDB0397	100%	5,140	0	-225,969	0	225,969	99,000	99,000	0	99,000	99,000	0	99,000	0.00	31,976
SCH66	Sutton St James Pump Refurbishment	IDB0397	0%	0	0	225,969	0	-225,969	225,969	468,000	242,031	0	0	0	0	0.00	0
SCH68	Dawsmere Pumping Station Refurbishment	IDB0423	100%	101,033	8,583	226,173	107,000	-119,173	361,126	1,252,000	890,874	361,126	142,000	0	142,000	0	7,047
SCH69	Lords Pumping Station Refurbishment	IDB0425	100%	31,424	49,527	88,608	20,000	-68,608	190,059	768,000	577,941	190,059	135,000	0	135,000	55,059	88,608
SCH78	Lutton Leam Outfall Sluice Refurbishment Study	IDB0517	100%	0	0	13,684	30,000	16,316	13,684	30,000	16,316	13,684	0	30,000	30,000	-16,316	13,684
SCH79	Exeter Drain North Pipeline & Open Channel Refurb/Rehab	IDB0519	100%	0	0	19,160	150,000	130,840	19,160	50,000	30,840	19,160	0	50,000	50,000	-30,840	19,160
SCH80	Holbeach Drainage Study	IDB0516	100%	0	0	4,786	100,000	95,214	4,786	200,000	195,214	4,786	0	40,000	40,000	-35,214	4,786
				362,519	380,252	606,238	758,000	151,762	3,959,533	6,372,003	2,412,470	2,359,629	1,630,357	120,000	1,750,357	-27,312	262,608
<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	0	0	0	0	0	670,874	705,000	34,126	425,000	425,000	0	425,000	0	0
SCH67	Fleet Haven Pumping Station Refurbishment	IDB0424	100%	345,668	245,647	309,732	503,000	193,268	931,591	1,079,000	147,409	383,000	383,000	0	383,000	0	0
<b>Non-Grant Aided Works:</b>																	
SCH18	Telemetry Renewal	N/A	0%	1,798	14,078	305	20,000	19,696	203,190	20,000	-183,190	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%	0	0	0	0	0	67,320	100,000	32,680	0	0	0	0	0	0
SCH60	Modelling - general	N/A	0%	600	0	0	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%	0	0	0	0	0	92,825	95,000	2,175	0	0	0	0	0	0
SCH62	Lawyers Pump Weedscreen Cleaner	N/A	0%	0	0	0	0	0	133,885	120,000	-13,885	0	0	0	0	0	0
SCH63	Exeter Drain North Downstream of Halmergate	N/A	0%	82,089	87,271	0	50,000	50,000	337,172	346,000	8,828	0	0	0	0	0	0
SCH57/64	Donningtons Pump Refurbishment	N/A	0%	0	-301,120	0	0	0	0	305,000	305,000	0	0	0	0	0	0
SCH58/66	Sutton St James Pump Refurbishment	N/A	0%	0	0	0	0	0	900	1,000	100	0	0	0	0	0	0
SCH70	Beggars Bush Drain	N/A	0%	0	0	0	0	0	97,719	50,000	-47,719	0	0	0	0	0	0
SCH71	Bell Row Improvement	N/A	0%	5,173	0	0	0	0	30,331	30,000	-331	0	0	0	0	0	0
SCH75	Weedscreen Holbeach Bank	N/A	0%	97,415	371	0	0	0	97,637	68,000	-29,637	0	0	0	0	0	0
SCH76	Weedscreen Gotts	N/A	0%	95,639	407	0	0	0	95,861	68,000	-27,861	0	0	0	0	0	0
SCH77	Adjustment for SCH72,73,74	N/A	0%	-579	0	0	0	0	-579	0	579	0	0	0	0	0	0
SCH77	Low Fulney Drainage Improvements	N/A	0%	0	15,555	0	50,000	50,000	0	0	0	0	0	0	0	0	0
SCH81	Gedney Drove End Drainage Improvements	N/A	0%	0	0	2,044	0	-2,044	0	0	0	0	0	0	0	0	0
				282,135	-183,437	2,348	140,000	137,652	1,176,932	1,228,000	51,068	0	0	0	0	0	0
<b>Totals</b>																	
				£644,654	£196,815	£918,318	£1,401,000	£482,682	£7,122,337	£9,759,300	£2,636,963	£3,424,629	£2,695,357	£120,000	£2,815,357	£-27,313	£262,608

K L J VINES  
AREA MANAGER

**From:** 01 April 2021  
**To:** 31 March 2022

**Period To:** 12  
**Year Ended:** 31 March 2022

MAINTENANCE		Actual 2020/21 £	Actual 2021/22 £	Annual Estimate £	Variance £
<b>DRAINS</b>					
DM01	Hand Roding	7,061	15,631	14,200	-1,431
DM02	Mechanical Roding	464,950	495,469	428,000	-67,469
DM03	Chemical Weed Control	4,492	4,643	6,100	1,457
DM04	Mudding Channels	94,434	98,005	61,000	-37,005
DM05	Cleansing Culverts and Inspecting Pipes	13,933	22,332	28,500	6,168
DM06	Bushing and Tree Coppicing	89,127	63,820	58,000	-5,820
DM07	Vermin Control	11,804	12,916	13,500	584
DM08	New Access Works	67,810	35,333	63,500	28,167
DM09	Slip Repairs	193,716	221,835	240,000	18,165
DM10	Reinstating Land Tile Outfalls	12,666	25,665	51,000	25,335
DM10MSE	Drain Improvements HP Moulton Seas End	0	989	0	-989
DM10WHA	Drain Improvements HP Whaplode	0	0	0	0
DM11	Culvert Repairs and Renewals	8,907	11,170	31,800	20,630
DM12	Gauge Boards	28	468	190	-278
DM13	Fencing	21,999	2,779	7,000	4,221
DM14	Gates	16,511	6,752	18,500	11,748
DM15	Rubbish Clearance (Inert)	20,798	11,216	12,700	1,484
DM16	Rubbish Clearance (Vehicles)	80	28	500	472
DM17	Rubbish Clearance (Hazardous)	80	105	600	495
DM18	Rubbish Clearance (Tyres)	422	0	500	500
DM19	Wracking	34	0	1,000	1,000
DM20	General Duties	13,356	4,934	10,800	5,866
DM21	Freshwater Feeds	744	0	1,018	1,018
DM22	Pump/Sluice Runs	19,194	15,670	23,000	7,330
DM23	Marker Posts	2,700	11,677	10,500	-1,177
		<b>£1,064,843</b>	<b>£1,061,437</b>	<b>£1,081,908</b>	<b>£20,471</b>
EW01		13,706	0	0	0
PR02	Telemetry	9,417	12,797	12,000	-797
<b>PUMPING STATIONS</b>					
PS01	Fleet Haven	19,030	20,742	15,150	-5,592
PS02	Dawsmere	13,363	11,200	14,850	3,650
PS03	Lords	15,564	11,707	11,800	93
PS04	Fleet Fen	38,040	14,469	14,600	131
PS05	Clay Lake	14,471	7,834	20,800	12,966
PS06	Wisemans	83,834	51,384	49,600	-1,784
PS07	Peartree Hill	30,353	8,822	13,400	4,578
PS08	Donningtons	5,674	5,308	7,800	2,492
PS09	Little Holland	63,981	20,217	24,700	4,483
PS10	Sutton St James	4,214	4,268	7,600	3,332
PS11	Manor Farm	4,822	11,905	5,800	-6,105
PS12	Westmere	5,617	4,450	5,400	950
PS13	Holbeach Bank	34,303	20,006	17,100	-2,906
PS14	Gotts	9,374	18,083	9,500	-8,583
PS15	Roses	6,968	3,820	6,000	2,180
PS16	Lawyers	42,168	36,435	23,400	-13,035
PS17	Long Sutton Pit	3,182	2,709	3,850	1,141
		<b>£394,957</b>	<b>£253,362</b>	<b>£251,350</b>	<b>-£2,012</b>
<b>TIDAL SLUICES</b>					
TS01	George Hay	425	87	700	613
TS04	Holbeach River	145	278	900	622
TS05	Lawyers	0	0	0	0
TS06	Lutton Leam	10,427	817	3,600	2,783
TS07	Westmere	147	136	3,500	3,364
TS08	Sutton Bridge	21,454	7,137	18,000	10,863
TS08A	Sutton Bridge Sluice Operations	7,201	510	0	-510
TS09	Wragg Bridge Outfall	111	161	4,000	3,839
TS10	Bubble Curtain	111	0	0	0
		<b>£40,021</b>	<b>£9,125</b>	<b>£30,700</b>	<b>£21,575</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

MAINTENANCE		Actual 2020/21 £	Actual 2021/22 £	Annual Estimate £	Variance £
<b>SECOND LINE SLUICES</b>					
SL01	Fosdyke Marsh	0	188	150	-38
SL02	Moulton River	678	748	150	-598
SL03	New Sea Bank Outfall	0	68	150	82
SL04	Wards Enclosure Soke Dyke	0	8,649	8,000	-649
SL05	Holbeach River Old Sluice	746	1,573	150	-1,423
SL06	Andersons	0	134	150	16
SL07	Thimbleby	678	714	150	-564
SL08	Salt Marsh Soke Dyke	0	176	150	-26
SL09	Coffee Tan	0	68	150	82
SL10	Daisy Hall	0	113	150	37
SL11	Gedney Enclosure to Dawsmere	97	96	150	54
SL12	Gedney Enclosure	581	748	150	-598
SL13	J C Mossops Enclosure	0	68	150	82
SL14	Lutton Leam - Salt Lake	4,689	102	150	48
SL15	Lutton Leam Road Bridge	678	748	24,860	24,112
		<b>£8,148</b>	<b>£14,194</b>	<b>£34,810</b>	<b>£20,616</b>
<b>WATER LEVEL CONTROL STRUCTURES</b>					
WL01	Decoy	0	0	0	0
WL02	Wheatmere	0	0	50	50
WL03	St Catherines	0	0	0	0
WL04	Bell Row	0	169	2,500	2,331
WL05	Brother House Bar	0	521	50	-471
WL06	Ropers Bridge (Whaplode River)	0	242	50	-192
WL07	Quick Lane Drain Connection	0	0	50	50
WL08	Quick Lane Intake (SHMD)	0	315	50	-265
WL09	Oxcroft Connection	0	64	50	-14
WL11	Jekyls Bank (Quick Lane)	0	0	50	50
		<b>£0</b>	<b>£1,312</b>	<b>£2,850</b>	<b>£1,538</b>
<b>DIRECT WORKS</b>		<b>£1,531,092</b>	<b>£1,352,227</b>	<b>£1,413,618</b>	<b>£61,391</b>
<b>TECHNICAL SUPPORT STAFF COSTS</b>		<b>199,005</b>	<b>242,920</b>	<b>224,122</b>	<b>-18,798</b>
<b>TECHNICAL SUPPORT OTHER COSTS</b>		<b>26,446</b>	<b>34,996</b>	<b>25,000</b>	<b>-9,996</b>
<b>BIODIVERSITY ACTION PLAN COSTS</b>		<b>9,192</b>	<b>10,000</b>	<b>10,000</b>	<b>0</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>£1,765,734</b>	<b>£1,640,143</b>	<b>£1,675,740</b>	<b>£35,597</b>

D MORRIS  
OPERATIONS MANAGER

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

MAINTENANCE		Actual 2021/22 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
<b>DRAINS</b>											
DM01	Hand Roding	15,630.75	267.30	6,928.00	8,419.00	16.45	0.00	0.00	0.00	0.00	0.00
DM02	Mechanical Roding	495,469.32	197,151.10	205,032.00	5,131.67	29,625.10	0.00	0.00	0.00	0.00	58,529.45
DM03	Chemical Weed Control	4,642.86	201.30	4,230.00	0.00	211.56	0.00	0.00	0.00	0.00	0.00
DM04	Mudding Channels	98,005.46	30,889.55	56,360.00	1,225.00	2,198.05	0.00	0.00	0.00	0.00	7,332.86
DM05	Cleansing Culverts and Inspecting Pipes	22,331.65	2,755.65	8,626.00	10,560.00	390.00	0.00	0.00	0.00	0.00	0.00
DM06	Bushing and Tree Coppicing	63,819.84	22,807.65	39,368.00	1,582.11	62.08	0.00	0.00	0.00	0.00	0.00
DM07	Vermin Control	12,916.39	0.00	104.00	12,732.39	80.00	0.00	0.00	0.00	0.00	0.00
DM08	New Access Works	35,332.82	3,869.00	11,696.00	4,741.00	15,026.82	0.00	0.00	0.00	0.00	0.00
DM09	Slip Repairs	221,835.13	45,605.25	71,644.00	320.00	104,265.88	0.00	0.00	0.00	0.00	0.00
DM10	Reinstating Land Tile Outfalls	25,665.37	864.90	7,294.00	3,208.00	8,010.22	0.00	0.00	0.00	0.00	6,288.25
DM10-MSE	Improvements HP Moulton Seas End	989.09	0.00	0.00	0.00	989.09	0.00	0.00	0.00	0.00	0.00
DM10-WHA	Improvements HP Whaplode	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM11	Culvert Repairs and Renewals	11,169.89	2,769.90	8,186.00	0.00	213.99	0.00	0.00	0.00	0.00	0.00
DM12	Gauge Boards	468.00	0.00	448.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
DM13	Fencing	2,778.95	21.45	770.00	1,470.00	517.50	0.00	0.00	0.00	0.00	0.00
DM14	Gates	6,752.03	165.20	3,670.00	0.00	2,916.83	0.00	0.00	0.00	0.00	0.00
DM15	Rubbish Clearance (Inert)	11,215.84	2,316.00	6,522.00	3,354.16	-976.32	0.00	0.00	0.00	0.00	0.00
DM16	Rubbish Clearance (Vehicles)	28.00	0.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM17	Rubbish Clearance (Hazardous)	105.00	0.00	0.00	105.00	0.00	0.00	0.00	0.00	0.00	0.00
DM18	Rubbish Clearance (Tyres)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM19	Wracking	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM20	General Duties	4,933.51	40.00	4,880.00	0.00	13.51	0.00	0.00	0.00	0.00	0.00
DM21	Freshwater Feeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM22	Pump Runs	15,669.75	1,047.75	14,622.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM23	Marker Posts	11,676.95	268.95	4,962.00	0.00	6,446.00	0.00	0.00	0.00	0.00	0.00
		<b>£1,061,436.60</b>	<b>£311,040.95</b>	<b>£455,370.00</b>	<b>£52,848.33</b>	<b>£170,026.76</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£72,150.56</b>
EW01	Emergency Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PR02	Telemetry	12,796.61	0.00	0.00	0.00	0.00	0.00	12,796.61	0.00	0.00	0.00

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

MAINTENANCE	Actual 2021/22 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
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## PUMPING STATIONS

PS01	Fleet Haven	20,742.39	87.01	875.40	1,067.00	187.55	15,660.65	952.10	0.00	1,912.68	0.00
PS02	Dawsmere	11,200.09	51.26	1,027.60	1,007.42	238.72	6,235.31	727.10	0.00	1,912.68	0.00
PS03	Lords	11,707.19	144.21	2,366.00	1,047.10	187.55	5,670.75	378.90	0.00	1,912.68	0.00
PS04	Fleet Fen	14,468.66	328.96	3,084.00	1,638.99	1,157.68	5,631.25	715.10	0.00	1,912.68	0.00
PS05	Clay Lake	7,834.44	177.21	1,790.00	1,259.42	685.50	1,484.01	525.62	0.00	1,912.68	0.00
PS06	Wisemans	51,384.30	233.16	1,360.00	36,308.46	187.18	10,545.88	836.94	0.00	1,912.68	0.00
PS07	Peartree Hill	8,822.41	137.27	648.00	1,363.12	964.38	3,069.86	727.10	0.00	1,912.68	0.00
PS08	Donningtons	5,308.05	79.87	962.40	1,213.80	400.20	0.00	739.10	0.00	1,912.68	0.00
PS09	Little Holland	20,216.95	138.72	2,486.00	1,130.45	1,753.31	12,191.80	603.99	0.00	1,912.68	0.00
PS10	Sutton St James	4,268.05	68.32	994.00	810.68	97.06	0.00	385.31	0.00	1,912.68	0.00
PS11	Manor Farm	11,905.40	568.27	4,156.00	1,425.07	1,978.49	1,864.90	0.00	0.00	1,912.67	0.00
PS12	Westmere	4,450.32	97.67	368.00	1,162.67	61.70	847.61	0.00	0.00	1,912.67	0.00
PS13	Holbeach Bank	20,006.42	510.13	1,756.00	12,449.73	1.18	2,424.51	952.20	0.00	1,912.67	0.00
PS14	Gotts	18,082.78	394.54	2,100.00	8,420.67	514.40	3,911.47	829.03	0.00	1,912.67	0.00
PS15	Roses	3,820.47	30.39	228.00	432.75	1.18	386.22	829.27	0.00	1,912.66	0.00
PS16	Lawyers	36,435.18	402.09	2,334.00	7,822.15	97.07	23,867.21	0.00	0.00	1,912.66	0.00
PS17	Long Sutton Pits	2,708.95	30.42	110.40	498.75	1.18	155.54	0.00	0.00	1,912.66	0.00
		£253,362.05	£3,479.50	£26,645.80	£79,058.23	£8,514.33	£93,946.97	£9,201.76	£0.00	£32,515.46	£0.00

## TIDAL SLUICES

TS01	George Hay	86.95	4.95	82.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS04	Holbeach River	278.00	50.00	228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS05	Lawyers (NOT ACTIVE)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS06	Lutton Leam	816.75	0.00	136.00	680.75	0.00	0.00	0.00	0.00	0.00	0.00
TS07	Westmere	136.00	0.00	136.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS08	Sutton Bridge	7,136.57	371.90	2,734.00	2,006.92	124.93	940.46	958.36	0.00	0.00	0.00
TS08A	Sutton Bridge Sluice Operations	510.05	50.05	460.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS09	Wragg Bridge Outfall	160.95	4.95	156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS10	Bubble Curtain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		£9,125.27	£481.85	£3,932.00	£2,687.67	£124.93	£940.46	£958.36	£0.00	£0.00	£0.00



From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

MAINTENANCE		Actual 2021/22 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
<b>SECOND LINE SLUICES</b>											
SL01	Fosdyke Marsh	188.00	0.00	188.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL02	Moulton River	748.39	0.00	68.00	680.39	0.00	0.00	0.00	0.00	0.00	0.00
SL03	New Sea Bank Outfall	68.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL04	Wards Enclosure Soke Dyke	8,649.47	394.60	3,888.00	0.00	4,366.87	0.00	0.00	0.00	0.00	0.00
SL05	Holbeach River Old Sluice	1,572.68	43.10	188.00	680.39	661.19	0.00	0.00	0.00	0.00	0.00
SL06	Andersons	134.00	0.00	134.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL07	Thimbleby	714.39	0.00	34.00	680.39	0.00	0.00	0.00	0.00	0.00	0.00
SL08	Salt Marsh Soke Dyke	175.70	7.70	168.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL09	Coffee Tan	68.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL10	Daisy Hall	112.95	4.95	108.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL11	Gedney Enclosure to Dawsmere	96.00	0.00	96.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL12	Gedney Enclosure	748.39	0.00	68.00	680.39	0.00	0.00	0.00	0.00	0.00	0.00
SL13	J C Mossops Enclosure	68.00	0.00	68.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL14	Lutton Leam - Salt Lake	102.00	0.00	102.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL15	Lutton Leam Road Bridge	748.39	0.00	68.00	680.39	0.00	0.00	0.00	0.00	0.00	0.00
		<b>£14,194.36</b>	<b>£450.35</b>	<b>£5,314.00</b>	<b>£3,401.95</b>	<b>£5,028.06</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	169.30	3.30	166.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL05	Brother House Bar	521.30	3.30	518.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	242.40	4.40	238.00	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)	314.80	8.80	306.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	64.40	4.40	60.00	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>£1,312.20</b>	<b>£24.20</b>	<b>£1,288.00</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>£1,352,227.09</b>	<b>£315,476.85</b>	<b>£492,549.80</b>	<b>£137,996.18</b>	<b>£183,694.08</b>	<b>£94,887.43</b>	<b>£22,956.73</b>	<b>£0.00</b>	<b>£32,515.46</b>	<b>£72,150.56</b>

From: 01 April 2021  
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Period To: 12  
Year Ended: 31 March 2022

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 Excavator AE59 FWO				<b>0.00</b>	0.00	0.00	0.00	310.00	0.00	0.00	<b>310.00</b>	<b>-310.00</b>
7122	Caterpillar Excavator - MR	957	Hours	23.00	<b>21,999.50</b>	10,076.55	1,126.40	5,213.43	1,163.46	0.00	0.00	<b>17,579.84</b>	<b>4,419.66</b>
7123	Caterpillar Excavator - MR	989	Hours	23.00	<b>22,735.50</b>	3,353.91	1,820.40	6,171.35	1,343.47	0.00	0.00	<b>12,689.13</b>	<b>10,046.37</b>
7124	Liebherr Excavator LO19 XSJ	1,594	Hours	25.00	<b>39,850.00</b>	8,641.36	1,406.40	7,958.19	947.50	0.00	25,925.88	<b>44,879.33</b>	<b>-5,029.33</b>
7125	Volvo Excavator EF19 RBZ	1,385	Hours	26.00	<b>36,010.00</b>	4,543.69	672.40	6,343.82	947.50	0.00	27,397.32	<b>39,904.73</b>	<b>-3,894.73</b>
7126	Volvo EC220EL Excavator EU70 EDC	1,260	Hours	23.00	<b>28,980.00</b>	3,193.88	360.40	8,579.22	947.50	0.00	31,328.04	<b>44,409.04</b>	<b>-15,429.04</b>
	<b>360 Excavators</b>	6,184			<b>149,575.00</b>	29,809.39	5,386.00	34,266.01	5,659.43	0.00	84,651.24	<b>159,772.07</b>	<b>-10,197.07</b>
7334	Toyota Hilux - AO58 UUN	4,251	Miles	0.55	<b>2,338.05</b>	1,433.70	960.00	1,096.33	723.00	0.00	0.00	<b>4,213.03</b>	<b>-1,874.98</b>
7336	Toyota Hilux - AU62 OUS	5,398	Miles	0.55	<b>2,968.97</b>	644.10	256.00	1,782.72	723.00	0.00	0.00	<b>3,405.82</b>	<b>-436.85</b>
7339	Ford Transit Connect AK18 RZY	3,722	Miles	0.55	<b>2,047.08</b>	260.67	42.00	474.29	723.00	0.00	1,377.12	<b>2,877.08</b>	<b>-830.00</b>
7338	Toyota Hilux FY17 LNK	0	Miles	0.55	<b>0.00</b>	0.00	912.00	0.00	0.00	0.00	58.93	<b>970.93</b>	<b>-970.93</b>
7341	Vauxhall Combo DN18 LTA	2,625	Miles	0.55	<b>1,443.75</b>	152.20	56.00	406.79	723.00	0.00	1,039.08	<b>2,377.07</b>	<b>-933.32</b>
7342	Ford Transit Courier AF68 UEE	2,920	Miles	0.55	<b>1,605.95</b>	264.70	28.00	393.62	723.00	0.00	1,264.20	<b>2,673.52</b>	<b>-1,067.57</b>
	<b>Pooled Vehicles</b>	18,916			<b>10,403.80</b>	2,755.37	2,254.00	4,153.75	3,615.00	0.00	3,739.33	<b>16,517.45</b>	<b>-6,113.65</b>
7151	JCB - KX05 0BK	180	Hours	18.00	<b>3,231.00</b>	2,093.83	572.00	793.78	664.01	0.00	0.00	<b>4,123.62</b>	<b>-892.62</b>
7152	JCB 3CX - FE71 BFA	216	Hours	20.00	<b>4,310.00</b>	0.00	216.00	672.65	283.49	0.00	10,557.36	<b>11,729.50</b>	<b>-7,419.50</b>
7206	JCB TLT35D 4WD Forklift	35	Hours	10.00	<b>350.00</b>	0.00	496.00	168.97	0.00	0.00	7,909.55	<b>8,574.52</b>	<b>-8,224.52</b>
	<b>JCBs</b>	430		48.00	<b>7,891.00</b>	2,093.83	1,284.00	1,635.40	947.50	0.00	18,466.91	<b>24,427.64</b>	<b>-16,536.64</b>
7442	Claas - FX14 AYD	531	Hours	16.00	<b>8,488.00</b>	1,822.43	798.00	2,643.17	782.50	0.00	0.00	<b>6,046.10</b>	<b>2,441.90</b>
7443	Claas Arion - FX17 DFE	858	Hours	16.00	<b>13,728.00</b>	3,572.64	858.00	5,113.41	782.50	0.00	8,914.68	<b>19,241.23</b>	<b>-5,513.23</b>
7444	Claas - FX68 AGO	1,140	Hours	16.00	<b>18,240.00</b>	9,026.80	1,114.00	9,215.19	782.50	0.00	10,585.92	<b>30,724.41</b>	<b>-12,484.41</b>
7445	New Holland Tractor - AE20 CFF	698	Hours	20.00	<b>13,950.00</b>	40.03	68.00	3,965.85	1,782.50	0.00	20,571.84	<b>26,428.22</b>	<b>-12,478.22</b>
7446	Valtra Tractor - AE21 CZL	1,002	Hours	18.00	<b>18,036.00</b>	7,840.25	1,208.00	8,376.16	661.50	0.00	17,786.97	<b>35,872.88</b>	<b>-17,836.88</b>
	<b>Tractors</b>	4,228			<b>72,442.00</b>	22,302.15	4,046.00	29,313.78	4,791.50	<b>0.00</b>	57,859.41	<b>118,312.84</b>	<b>-45,870.84</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

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
7490	Trailers (11)	1,916	Hours	10.00	19,155.00	3,590.00	6,160.00	0.00	0.00	0.00	4,277.88	14,027.88	5,127.12
7491	Sweeping Brush	0	Hours	6.00	0.00	85.89	390.00	0.00	0.00	0.00	0.00	475.89	-475.89
7492	Generators	0	Hours	20.00	0.00	14.41	700.00	0.00	0.00	0.00	0.00	714.41	-714.41
7545	Berky Tree Cutter	14	Hours	12.00	168.00	0.00	460.00	0.00	0.00	0.00	0.00	460.00	-292.00
7548	Herder Rapier BK HAB Flail	17	Hours	12.00	204.00	273.52	556.00	0.00	0.00	0.00	0.00	829.52	-625.52
7549	Herder KMZ150 Flail Mower	11	Hours	12.00	132.00	25.20	240.00	0.00	0.00	0.00	0.00	265.20	-133.20
7550	Herder KMZ150 Flail	389	Hours	12.00	4,668.00	458.59	730.00	0.00	0.00	0.00	0.00	1,188.59	3,479.41
7551	Herder Rapier BK HAB Flail	615	Hours	12.00	7,380.00	1,633.51	5,996.00	0.00	0.00	0.00	0.00	7,629.51	-249.51
7552	McConnel Multisaw Head	0	Hours	12.00	0.00	0.00	0.00	0.00	0.00	0.00	1,018.56	1,018.56	-1,018.56
7553	TMK Tree Shear	0	Hours	12.00	0.00	0.00	76.00	0.00	0.00	0.00	359.64	435.64	-435.64
7554	Condor 2700 Mower	0	Hours	12.00	0.00	285.44	0.00	0.00	0.00	0.00	0.00	285.44	-285.44
7555	Herder KS860 Tree Shear	156	Hours	14.00	2,184.00	725.11	776.00	0.00	0.00	0.00	1,847.52	3,348.63	-1,164.63
7556	KRM Front Flail	135	Hours	12.00	1,614.00	488.18	514.00	0.00	0.00	0.00	0.00	1,002.18	611.82
7557	Herder Grenadier MBK523LSU (Attached to 7445)	605	Hours	12.00	7,254.00	121.27	1,122.00	0.00	0.00	0.00	17,246.16	18,489.43	-11,235.43
7558	Herder Eco Mower KMU180	96	Hours	12.00	1,146.00	0.00	80.00	0.00	0.00	0.00	1,568.28	1,648.28	-502.28
7559	Herder Cavalier MBKL420D	845	Hours	12.00	10,140.00	747.69	1,240.00	0.00	0.00	0.00	9,382.50	11,370.19	-1,230.19
7560	Eco Mower KMUWK180	762	Hours	12.00	9,144.00	0.00	440.00	0.00	0.00	0.00	1,471.50	1,911.50	7,232.50
7561	Herder Frontline KMZQ150	348	Hours	12.00	4,170.00	0.00	160.00	0.00	0.00	0.00	2,524.50	2,684.50	1,485.50
7562	Herder Stump Cutter SCS-550H	47	Hours	14.00	651.00	0.00	276.00	0.00	0.00	0.00	1,383.75	1,659.75	-1,008.75
	<b>Flail Mowers</b>	4,038			48,855.00	4,758.51	12,666.00	0.00	0.00	0.00	36,802.41	54,226.92	-5,371.92
7205	Rotating Folding Grapple	119	Hours	14.00	1,659.00	42.43	416.00	21.93	0.00	0.00	1,003.68	1,484.04	174.96
7636	6" Pump	0	Days	42.00	0.00	74.45	160.00	0.00	0.00	0.00	0.00	234.45	-234.45
7637	3" Pump	0	Days	39.00	0.00	0.00	160.00	0.00	0.00	0.00	0.00	160.00	-160.00
7900	Water Pumps	0	Hours	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	1,629.33	300.00	0.00	0.00	0.00	4,937.52	6,866.85	-6,866.85
7903	Diesel Pump 6"	0	Hours	10.00	0.00	369.16	540.00	0.00	0.00	0.00	4,288.32	5,197.48	-5,197.48
8030	3" Diesel Pump	0	Hours	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Specialist Equipment</b>	119			1,659.00	2,115.37	1,576.00	21.93	0.00	0.00	10,229.52	13,942.82	-12,283.82
7908	Herder 3.1m Basket (7120)	0	Hours	4.00	0.00	22.88	48.00	0.00	0.00	0.00	0.00	70.88	-70.88
7911	Herder 3.1m Basket (7116)	0	Hours	4.00	0.00	22.88	48.00	0.00	0.00	0.00	0.00	70.88	-70.88
7913	Herder MXZT430 Basket (Spare)	0	Hours	5.00	0.00	22.87	48.40	0.00	0.00	0.00	0.00	71.27	-71.27
7914	Herder MXZT550B Basket (7118)	0	Hours	6.00	0.00	22.88	448.40	0.00	0.00	0.00	0.00	471.28	-471.28
7917	Herder MRLT430SS Mowing Bucket (7440)	0	Hours	5.00	0.00	161.30	1,242.40	0.00	0.00	0.00	0.00	1,403.70	-1,403.70
7918	Herder MRLT430B Mowing Bucket (7120)	901	Hours	5.00	4,502.50	95.26	2,428.40	0.00	0.00	0.00	0.00	2,523.66	1,978.84
7920	Herder MRLT550B Mowing Bucket (7121)	265	Hours	6.00	1,590.00	314.30	992.40	0.00	0.00	0.00	0.00	1,306.70	283.30
7921	Herder MXZT860B Mowing Bucket (7122)	372	Hours	9.00	3,348.00	970.17	4,072.40	0.00	0.00	0.00	0.00	5,042.57	-1,694.57
7922	Herder MXZT860B Mowing Bucket (7123)	438	Hours	9.00	3,942.00	1,292.50	4,718.40	0.00	0.00	0.00	0.00	6,010.90	-2,068.90
7923	Herder MRZT300B Mowing Bucket (7124)	251	Hours	5.00	1,252.50	101.04	1,016.40	0.00	0.00	0.00	676.44	1,793.88	-541.38
7924	Herder MRZT550B Mowing Bucket (7125)	1,083	Hours	9.00	9,747.00	51.59	1,528.40	0.00	0.00	0.00	0.00	1,579.99	8,167.01
7925	Herder MRZT860 Mowing Bucket	416	Hours	9.00	3,744.00	26.86	448.40	0.00	0.00	0.00	3,962.76	4,438.02	-694.02
7926	Herder 3.1m Basket (7547)	0	Hours	4.00	0.00	0.00	380.00	0.00	0.00	0.00	0.00	380.00	-380.00
	<b>Baskets</b>	3,725			28,126.00	3,104.53	17,420.00	0.00	0.00	0.00	4,639.20	25,163.73	2,962.27
	<b>Mobile Plant Operations Account (this year)</b>	39,555			£338,106.80	£70,629.45	£51,882.00	£69,390.87	£15,013.43	£0.00	£220,665.90	£427,581.65	-£89,474.85
	<b>Mobile Plant Operations Account (last year)</b>	59,195			£371,481.75	£50,025.67	£71,138.00	£52,658.29	£14,687.51	£0.00	£185,611.58	£374,121.05	-£2,639.30

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

ID	Labour Operations Account	Actual 2020/21	Actual 2021/22	Annual Estimate	Variance
<b>Work Done:</b>					
7000	Labour and Workshop Charges	751,012.47	611,588.90	602,705.20	8,883.70
7005	Contributions from Contractors towards Fixed Overheads	978.25	0.00	260.00	-260.00
		<b>751,990.72</b>	<b>611,588.90</b>	<b>602,965.20</b>	<b>8,623.70</b>
<b>Direct Costs:</b>					
7010	Basic Pay	195,254.48	198,693.62	192,785.40	-5,908.22
7200	Plant Engineer (AGAR)	43,791.03	2,553.08	4,000.40	1,447.32
7201	Plant Engineer Other Costs of Employment	488.05	156.12	500.00	343.88
	Plant Engineer (Vacant Position)	0.00	0.00	0.00	0.00
7020	Overtime	69,005.96	59,357.41	43,060.00	-16,297.41
7080	Call Out/Expenses	1,100.04	862.40	1,200.00	337.60
7100	Travelling	8,106.78	6,539.10	9,000.00	2,460.90
7110	Holiday Pay	32,708.73	9,091.18	22,780.00	13,688.82
7120	Sick Pay	8,948.16	2,331.40	0.00	-2,331.40
		<b>359,403.23</b>	<b>279,584.31</b>	<b>273,325.80</b>	<b>-6,258.51</b>
<b>Variable Overheads:</b>					
7070	Staff Telephone Allowances	4,666.02	5,567.04	5,254.61	-312.43
7130	Employers NI Costs	22,941.73	24,165.04	23,228.93	-936.11
7140	Employers Pension Costs	87,497.10	77,737.01	73,192.35	-4,544.66
7150	Occupational Medical Health Checks	0.00	0.00	500.00	500.00
7240	Training Course Fees	6,450.25	20,387.44	16,000.00	-4,387.44
7250	Protective Clothing/Health and Safety	12,726.22	13,787.59	15,000.00	1,212.41
		<b>134,281.32</b>	<b>141,644.12</b>	<b>133,175.90</b>	<b>-8,468.22</b>
<b>Fixed Supervision Overheads:</b>					
7160	Operations Manager (AGAR)	60,588.33	62,226.12	62,149.00	-77.12
7161	Operations Manager (Other Employment Costs)	1,229.00	1,104.46	1,100.00	-4.46
7176	Operations Manager - Vehicle KU17 WNS	5,530.36	5,517.33	6,000.00	482.67
7180	Works Supervisor (AGAR)	62,044.42	65,212.16	60,324.00	-4,888.16
7181	Works Supervisor (Other Employment Costs)	547.63	521.30	522.00	0.70
7196	Works Supervisor - Vehicle FY17 LNK	11,430.57	13,908.15	11,500.00	-2,408.15
		<b>141,370.31</b>	<b>148,489.52</b>	<b>141,595.00</b>	<b>-6,894.52</b>
<b>Workshop/Depot Overheads:</b>					
	Water	0.00	0.00	0.00	0.00
7305	Electricity and Fuel	8,764.72	13,516.84	9,000.00	-4,516.84
7335	Telecomms	416.68	1,092.16	562.00	-530.16
7320	Repairs and Maintenance	14,544.99	1,927.10	16,000.00	14,072.90
7260	Small Tools and Consumables (ST07 & 7260)	16,963.30	12,593.78	20,000.00	7,406.22
7280	Radio Licence Fees	75.00	75.00	75.00	0.00
7300	Business Rates	9,231.50	9,231.50	9,231.50	0.00
		<b>49,996.19</b>	<b>38,436.38</b>	<b>54,868.50</b>	<b>16,432.12</b>
<b>Net Operating Surplus/(Deficit)</b>		<b>£66,939.67</b>	<b>£3,434.57</b>	<b>£0.00</b>	<b>£3,434.57</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

ID	Labour Operations Account	Actual 2020/21	Actual 2021/22	Annual Estimate	Variance
<b>In-Field Productive Hours:</b>					
L0102	A J Ashton	1,710.00	2,171.50	2,012	159.50
L0500	M Emms	1,944.50	579.50	580	0.00
L0601	A French	2,188.00	110.50	111	0.00
L0806	D R Hughes	1,899.00	1,869.00	2,040	-171.00
L1000	J Jones	1,676.00	0.00	0	0.00
L1304	G Mason	2,147.50	1,783.50	2,203	-419.00
L1305	R Mason	2,158.50	2,134.50	2,194	-59.00
L1801	C M Rowley	2,008.00	2,056.50	2,174	-117.50
L1904	D M Sporton	2,520.00	2,385.00	1,756	629.40
L2008	J Truman	652.00	0.00	0	0.00
L2009	F Dye	1,483.50	165.00	165	0.00
L2010	J Hinton-Penta	637.00	1,835.50	1,840	-4.00
	Vacancy	0.00	0.00	0	0.20
L2011	Z Chapman	0.00	1,623.50	1,543	80.50
L2012	T Burton	0.00	1,211.50	1,159	52.50
		<b>21,024.00</b>	<b>17,925.50</b>	<b>17,774</b>	<b>151.60</b>
<b>Workshop Productive Hours:</b>					
L009	A Fitzjohn	1,408.86	100.00	100	0.00
L0808	D A Holland	1,986.00	1,902.00	2,000	-98.00
	Plant Engineer (Vacant Position)	0.00	0.00	0	0.00
		<b>3,394.86</b>	<b>2,002.00</b>	<b>2,100</b>	<b>-98.00</b>
L3003	C G Godfrey	0.00	0.00	0	0.00
L3004	Philip G Wright Excavations Ltd	0.00	0.00	0	0.00
L3005	M Grummitt	17.00	0.00	20	-20.00
L3006	North Level IDB	0.00	0.00	0	0.00
L3007	Steven Barham	0.00	0.00	0	0.00
L3008	Welland & Deepings IDB	20.00	0.00	20	-20.00
L3009	Mick Brown	113.50	0.00	0	0.00
	D3 - D6 Contractor	0.00	0.00	0	0.00
		<b>150.50</b>	<b>0.00</b>	<b>40</b>	<b>-40.00</b>
<b>Total Productive Hours</b>		<b>24,569.36</b>	<b>19,927.50</b>	<b>19,914</b>	<b>13.60</b>
<b>Cost/Hour:</b>					
	Direct Cost	14.63	14.03	13.73	-0.30
	Variable Overhead	5.47	7.11	6.69	-0.42
	Fixed Supervision Overhead	5.71	7.45	7.10	-0.35
	Workshop/Depot Overhead (1/3rd)	0.79	0.71	1.03	0.32
	<b>In-Field Cost/Hour</b>	<b>£26.60</b>	<b>£29.30</b>	<b>£28.55</b>	<b>-£0.75</b>
	Workshop/Depot Overhead (2/3rds)	9.82	12.80	17.42	4.62
	<b>Workshop Cost/Hour</b>	<b>£36.42</b>	<b>£42.10</b>	<b>£45.97</b>	<b>£4.19</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

ID	Labour Operations Account	Actual 2020/21	Actual 2021/22	Annual Estimate	Variance
<b>Holidays Taken:</b>					
L0102	A J Ashton	27	30	30	0
L009	A Fitzjohn	27	2	2	0
L0500	M Emms	26	11	10	2
L0601	A French	27	4	4	0
L0806	D R Hughes	27	29	30	-1
L0808	D A Holland	27	30	30	0
L1000	J Jones	18	1	24	-23
L1304	G Mason	27	31	30	1
L1305	R Mason	27	30	30	0
L1801	C M Rowley	27	29	30	-1
L2008	J Truman	1	0	25	-25
L2009	F Dye	10	4	4	0
L2010	J Hinton-Penta	6	25	25	0
L2011	Z Chapman	0	25	25	0
L2012	T Burton	0	15	14	1
	Operations Manager - D Morris	26	26	26	0
	Works Supervisor - D Sporton	32	26	32	-6
		<b>335</b>	<b>317</b>	<b>370</b>	<b>-53</b>
<b>Sickdays/authorised absences:</b>					
L0102	A J Ashton	50	0	0	0
L009	A Fitzjohn	6	0	0	0
L0500	M Emms	10	0	0	0
L0601	A French	6	2	0	-2
L0806	D R Hughes	21	5	0	-5
L0808	D A Holland	4	15	0	-15
L1304	G Mason	0	12	0	-12
L1305	R Mason	0	1	0	-1
L1801	C M Rowley	20	8	0	-8
L2009	F Dye	1	1	0	-1
L2010	J Hinton-Penta	0	9	0	-9
L2011	Z Chapman	0	5	0	-5
	Operations Manager - D Morris	0	0	0	0
	Works Supervisor - D Sporton	0	0	0	0
		<b>118</b>	<b>58</b>	<b>0</b>	<b>-58</b>

D MORRIS  
OPERATIONS MANAGER

From: 01 April 2021  
 To: 31 March 2022

 Period To: 12  
 Year Ended: 31 March 2022

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	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value	Estimated Market Value
Reducing Balance Plant																	
7122	Caterpillar Excavator - Medium Reach	Various - onsite	Dom Morris	16/06/2015	22%	131,233.88	0.00			131,233.88	131,233.88	0.00		131,233.88		0.00	55,000
7123	Caterpillar Excavator - Medium Reach	Various - onsite	Dom Morris	16/06/2015	22%	131,233.88	0.00			131,233.88	131,233.88	0.00		131,233.88		0.00	55,000
7124	Liebherr A916 Wheeled Excavator LO19 XSJ	Yard - PE12 7PA	Dom Morris	03/06/2019	22%	185,000.00	0.00			185,000.00	67,155.02	25,925.88		93,080.90		91,919.10	135,000
7125	Volvo EC250ELR Long Reach Excavator EF19 RBZ	Various - onsite	Dom Morris	06/06/2019	22%	195,500.00	0.00			195,500.00	70,966.54	27,397.32		98,363.86		97,136.14	152,000
7126	Volvo EC220E Excavator EU70 EDC	Various - onsite	Dom Morris	01/10/2020	22%	160,000.00	0.00	0.00		160,000.00	17,599.98	31,328.04		48,928.02		111,071.98	140,000
360 Excavators						802,967.76	0.00	0.00	0.00	802,967.76	418,189.30	84,651.24	0.00	502,840.54	0.00	300,127.22	537,000.00
7151	JCB - KX05 OBK	Yard - PE12 7PA	Dom Morris	27/05/2005	5	43,000.00	0.00		-43,000.00	0.00	43,000.00	0.00	-43,000.00	0.00	21,000.00	0.00	0
7152	JCB 3CX - FE71 BFA	Yard - PE12 7PA	Dom Morris	15/10/2021	22%	0.00	0.00	79,980.00		79,980.00	0.00	10,557.36		10,557.36		69,422.64	
7204	Samsung Forklift	Yard - PE12 7PA	Dom Morris	02/08/2007	6	8,100.00	0.00		-8,100.00	0.00	8,100.00	0.00	-8,100.00	0.00	3,550.00	0.00	0
Reducing Balance Plant																	
7205	Rotating Folding Grapple	Yard - PE12 7PA	Dom Morris	03/06/2019	18%	8,000.00	0.00			8,000.00	2,424.00	1,003.68		3,427.68		4,572.32	6,000
7206	JCB TLT35D 4WD Forklift	Yard - PE12 7PA	Dom Morris	30/04/2021	22%	0.00	0.00	39,221.00		39,221.00	0.00	7,909.55		7,909.55		31,311.45	36,000
Lifting Equipment						59,100.00	0.00	119,201.00	-51,100.00	127,201.00	53,524.00	19,470.59	-51,100.00	21,894.59	24,550.00	105,306.41	42,000.00
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	2,800
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	7,000
Reducing Balance Vehicles																	
7338	Toyota Hilux FY17 LNK	Yard - PE12 7PA	Dom Morris	31/03/2017	25%	21,520.75	0.00			21,520.75	18,692.23	707.16		19,399.39		2,121.36	14,000
7339	Ford Transit Connect AK18 RZY	Yard - PE12 7PA	Dom Morris	24/05/2018	25%	14,101.53	0.00			14,101.53	8,593.06	1,377.12		9,970.18		4,131.35	9,500
7340	Mitsubishi L200 KU17 WNS	Yard - PE12 7PA	Dom Morris	29/05/2018	25%	19,081.50	0.00			19,081.50	11,627.79	1,863.48		13,491.27		5,590.23	12,500
7341	Vauxhall Combo DN18 LTA	Yard - PE12 7PA	Dom Morris	20/08/2018	25%	9,500.00	0.00			9,500.00	5,343.80	1,039.08		3,117.12		7,000	7,000
7342	Ford Transit Courier AF68 UEE	Yard - PE12 7PA	Dom Morris	01/04/2019	25%	8,990.00	0.00			8,990.00	3,933.12	1,264.20		5,197.32		3,792.68	7,500
7343	Toyota Hilux FX22 DSE	Yard - PE12 7PA	Dom Morris	08/02/2022	25%	0.00	0.00	28,702.59		28,702.59	0.00	597.97		597.97		28,104.62	
Vehicles						108,411.98	0.00	28,702.59	0.00	137,114.57	83,408.20	6,849.01	0.00	90,257.21	0.00	46,857.36	60,300.00
7442	Claas - FX14 AYD	Yard - PE12 7PA	Dom Morris	30/04/2014	5	72,957.00	0.00		-72,957.00	0.00	72,957.00	0.00	-72,957.00	0.00	25,800.00	0.00	0
Reducing Balance Tractors																	
7443	Claas - FX17 DFE	Yard - PE12 7PA	Dom Morris	07/04/2017	22%	84,877.00	0.00			84,877.00	74,355.48	8,914.68		83,270.16		1,606.84	65,000
7444	Claas - FX68 AGO	Yard - PE12 7PA	Dom Morris	31/10/2018	22%	88,128.00	0.00			88,128.00	40,891.44	10,585.92		51,477.36		36,650.64	73,000
7445	New Holland Tractor - AE20 CFF	Yard - PE12 7PA	Dom Morris	06/04/2020	22%	114,450.00	0.00			114,450.00	20,991.70	20,571.84		41,563.54		72,886.46	95,000
7446	Valtra Tractor - AE21 CZL	Yard - PE12 7PA	Dom Morris	14/07/2021	22%	0.00	0.00	107,800.00		107,800.00	0.00	17,786.97		17,786.97		90,013.03	105,000
Tractors						360,412.00	0.00	107,800.00	-72,957.00	395,255.00	209,195.62	57,859.41	-72,957.00	194,098.03	25,800.00	201,156.97	338,000
7490A	Redrock Dump	Yard - PE12 7PA	Dom Morris	28/04/2005	5	6,795.00	0.00		-6,795.00	0.00	6,795.00	0.00	-6,795.00	0.00	3,600.00	0.00	0
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	0.00	1,132.50	0.00	-1,132.50	0.00	105.00	0.00	0
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	11,739.00	155.04		11,894.04		705.96	5,500
7490J	3500KG Platform Trailer	Yard - PE12 7PA	Dom Morris	28/04/2017	5	3,450.00	0.00			3,450.00	2,271.22	212.16		2,483.38		966.62	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
Reducing Balance Trailer																	
7490K	Ifor Williams Tipping Trailer	Yard - PE12 7PA	Dom Morris	24/09/2018	18%	3,523.00	0.00			3,523.00	1,549.00	355.32		1,904.32		1,618.68	2,800
7490L	Three Tonne Trailer	Yard - PE12 7PA	Dom Morris	29/01/2020	18%	6,980.00	0.00			6,980.00	1,428.12	999.36		2,427.48		4,552.52	5,500
7490M	Bailey 14 Tonne Trailer	Yard - PE12 7PA	Dom Morris	06/04/2021	18%	0.00	0.00	14,200.00		14,200.00	0.00	2,556.00		2,556.00		11,644.00	13,000
Trailers						67,786.00	0.00	14,200.00	-7,927.50	74,058.50	58,220.34	4,277.88	-7,927.50	54,570.72	3,705.00	19,487.78	36,000
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
7548	Herder Rapier BK HAB Flail	Yard - PE12 7PA	Dom Morris	11/06/2013	6	42,850.00	0.00			42,850.00	42,850.00	0.00		42,850.00		0.00	18,000
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	5,000
7550	Herder KMZ150 Flail	Yard - PE12 7PA	Dom Morris	15/05/2014	5	13,500.00	0.00			13,500.00	13,500.00	0.00		13,500.00		0.00	7,000
7551	Herder Rapier BK HAB Flail	Yard - PE12 7PA	Dom Morris	15/05/2014	5	41,000.00	0.00			41,000.00	41,000.00	0.00		41,000.00		0.00	18,000
Reducing Balance Equipment																	
7552	McConnel Multisaw Head	Yard - PE12 7PA	Dom Morris	01/02/2017	22%	8,000.00	0.00			8,000.00	4,369.84	1,018.56		5,388.40		2,611.60	3,000
7553	TMK Tree Shear	Yard - PE12 7PA	Dom Morris	01/02/2017	22%	4,200.00	0.00			4,200.00	3,065.38	359.64		3,425.02		774.98	2,000
7555	Herder KS860 Tree Shear	Yard - PE12 7PA	Dom Morris	02/08/2018	22%	17,000.00	0.00			17,000.00	8,602.08	1,847.52		10,449.60		6,550.40	15,500
7557	Herder Grenadier MBK523LSU (Attached to 7445)	Yard - PE12 7PA	Dom Morris	24/06/2020	22%	95,990.00	0.00			95,990.00	17,598.20	17,246.16		34,844.36		61,145.64	85,000
7558	Herder Eco Mower KMU180	Yard - PE12 7PA	Dom Morris	24/06/2020	18%	10,250.00	0.00			10,250.00	1,537.50	1,568.28		3,105.78		7,144.22	9,500
7559	Herder Cavalier MBKL420D	Yard - PE12 7PA	Dom Morris	29/06/2021	18%	0.00	0.00	69,500.00		69,500.00	0.00	9,382.50		9,382.50		60,117.50	68,000
7560	Eco Mower KMUWK180	Yard - PE12 7PA	Dom Morris	29/06/2021	18%	0.00	0.00	10,900.00		10,900.00	0.00	1,471.50		1,471.50		9,428.50	10,000
7561	Herder Frontline KMZQ150	Yard - PE12 7PA	Dom Morris	29/06/2021	18%	0.00	0.00	18,700.00		18,700.00	0.00	2,524.50		2,524.50		16,175.50	17,500
7562	Herder Stump Cutter SCS-550H	Yard - PE12 7PA	Dom Morris	29/06/2021	18%	0.00	0.00	10,250.00		10,250.00	0.00	1,383.75		1,383.75		8,866.25	9,000
Cutting Machinery						253,090.00	0.00	109,350.00	0.00	362,440.00	152,823.00	36,802.41	0.00	189,625.41	0.00	172,814.59	269,500
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	1,000
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
7914	Herder MXZT550B Mowing Basket (7118)	Yard - PE12 7PA	Dom Morris	10/08/2009	5	9,620.00	0.00		-9,620.00	0.00	9,620.00	0.00	-9,620.00	0.00	0.00	0.00	0</



From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

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	Acc.dprn w/out on disposal	Depreciation C/Fwd	Profit/(Loss) on disposal	Net Book Value	Estimated Market Value
8028	Dowdswell Rotary Brush	Yard - PE12 7PA	Dom Morris	25/05/1995	5	1,620.00	0.00			1,620.00	1,620.00	0.00		1,620.00		0.00	500
8030	3" Diesel Pump	Yard - PE12 7PA	Dom Morris	17/06/1996	5	3,021.31	0.00			3,021.31	3,021.31	0.00		3,021.31		0.00	500
8031	High Level Pruning Saw	Yard - PE12 7PA	Dom Morris	21/05/1997	5	437.00	0.00			437.00	437.00	0.00		437.00		0.00	100
8032	Workshop Equipment	Yard - PE12 7PA	Dom Morris	30/11/2001	5	11,973.67	0.00			11,973.67	11,973.67	0.00		11,973.67		0.00	1,000
8033	Migtronic 385 MWF Welder	Yard - PE12 7PA	Dom Morris	05/12/2002	5	1,320.00	0.00			1,320.00	1,320.00	0.00		1,320.00		0.00	600
8034	Plasma Cutter	Yard - PE12 7PA	Dom Morris	06/12/2002	5	1,425.00	0.00			1,425.00	1,425.00	0.00		1,425.00		0.00	600
<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>3,300</b>
7001	Switchgear	Various - onsite	Karl Vines	post 1996	20	145,575.95	0.00			145,575.95	145,575.95	0.00		145,575.95		0.00	20,000
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>149,238.41</b>	<b>0.00</b>	<b>0.00</b>	<b>149,238.41</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000</b>
<b>Fixed Assets: Plant and Equipment</b>						<b>£2,010,037.13</b>	<b>£0.00</b>	<b>£379,253.59</b>	<b>-£141,604.50</b>	<b>£2,247,686.22</b>	<b>£1,285,920.97</b>	<b>£223,775.58</b>	<b>-£141,604.50</b>	<b>£1,368,092.05</b>	<b>£54,055.00</b>	<b>£879,594.17</b>	<b>£1,412,100</b>
PS01	Fleet Haven	PS - PE12 9NJ	Karl Vines	31/03/2010	10	2,900.00	0.00			2,900.00	2,900.00	0.00		2,900.00		0.00	
PS02	Dawsmere	PS - PE12 9NJ	Karl Vines	31/03/2010	10	2,700.00	0.00			2,700.00	2,700.00	0.00		2,700.00		0.00	
PS03	Lords	PS - PE12 6HQ	Karl Vines	31/03/2010	10	2,800.00	0.00			2,800.00	2,800.00	0.00		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	12,600.00	0.00		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	3,700.00	0.00		3,700.00		0.00	
PS06	Wisemans	PS - PE12 0XL	Karl Vines	31/03/2010	10	49,000.00	0.00			49,000.00	49,000.00	0.00		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	6,100.00	0.00		6,100.00		0.00	
PS08	Donningtons	PS - PE12 0SL	Karl Vines	31/03/2010	10	6,500.00	0.00			6,500.00	6,500.00	0.00		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	20,900.00	0.00		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	4,200.00	0.00		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	3,750.00	0.00		3,750.00		0.00	
PS12	Westmere	PS - PE12 9QB	Karl Vines	31/03/2010	10	4,150.00	0.00			4,150.00	4,150.00	0.00		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	2,050.00	0.00		2,050.00		0.00	
PS14	Gotts	PS - PE12 8LP	Karl Vines	31/03/2010	10	3,700.00	0.00			3,700.00	3,700.00	0.00		3,700.00		0.00	
PS15	Roses	PS - PE12 6SG	Karl Vines	31/03/2010	10	3,450.00	0.00			3,450.00	3,450.00	0.00		3,450.00		0.00	
PS16	Lawyers	PS - PE12 8EQ	Karl Vines	31/03/2010	10	28,250.00	0.00			28,250.00	28,250.00	0.00		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>£156,750.00</b>	<b>£0.00</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	
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	
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	
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	
<b>Fixed Assets: Office and RT Equipment</b>						<b>£24,628.44</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£24,628.44</b>	<b>£24,628.44</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£24,628.44</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	56,146.80	11,229.36		67,376.16		44,917.53	
A026	Office and Workshop Refurbishment	Yard - PE12 7PA	Karl Vines	28/02/2017	10	16,750.02	0.00			16,750.02	6,979.00	1,674.96		8,653.96		8,096.06	
<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>£390,625.80</b>	<b>£12,904.32</b>	<b>£0.00</b>	<b>£403,530.12</b>	<b>£0.00</b>	<b>£467,726.71</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>£3,064,643.84</b>	<b>£403.79</b>	<b>£379,253.59</b>	<b>-£141,604.50</b>	<b>£3,302,696.72</b>	<b>£1,860,300.44</b>	<b>£236,679.90</b>	<b>-£141,604.50</b>	<b>£1,955,375.84</b>	<b>£54,055.00</b>	<b>£1,347,320.88</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 - £60,000 (7000 hours)



From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2022		ACTUAL 2020/21 £	ACTUAL 2021/22 £
<b>1</b>	<b>Balances brought forward</b>		
	General Reserve	531,034	498,258
	Development Reserve	799,493	853,748
	Capital Works Reserve	1,151,907	1,151,907
	Grants Reserve	66,263	169,920
	Plant Renewals Reserve	1,634,288	1,734,293
	Revaluation Reserve	414,713	414,713
	Pension Reserve	-5,219,000	-6,096,000
	<b>As per Statement of Accounts</b>	<b>-621,302</b>	<b>-1,273,160</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-5,219,000	-6,096,000
	Net Book Value of Tangible Fixed Assets	1,002,282	1,204,747
		<b>-4,216,718</b>	<b>-4,891,253</b>
	<b>(=) Adjusted Balances brought forward (Net Current Assets)</b>	<b>3,595,416</b>	<b>3,618,092</b>
<b>2</b>	<b>(+) Rates and Special Levies</b>		
	Drainage Rates	1,049,067	1,117,505
	Special Levies issued by the Board	1,355,610	1,383,365
	<b>As per Statement of Accounts</b>	<b>2,404,677</b>	<b>2,500,870</b>
<b>3</b>	<b>(+) All Other Income</b>		
	Grants Received	103,343	262,608
	Grant Due	0	55,059
	Rental Income	734	704
	Income from Rechargeable Works	50,439	112,647
	Investment Interest	15,938	4,763
	Development Contributions	0	0
	Other Income	239,712	262,577
	Profit/(Loss) on disposal of Fixed Assets	100,005	54,055
	<b>As per Statement of Accounts</b>	<b>510,172</b>	<b>752,412</b>
	<b>(+) Income from Sale of Fixed Assets (above profit/(loss))</b>		
	Capital Cost of disposals	254,721	141,605
	Accumulated depreciation written out	-254,721	-141,605
		<b>0</b>	<b>0</b>
	<b>(+) Grants Applied to Grants Received Conversion</b>		
	(-) Grants Applied	-103,343	-262,608
	(+) Grants Received	207,000	120,000
		<b>103,657</b>	<b>-142,608</b>
	<b>(=) Adjusted Other Income</b>	<b>613,828</b>	<b>609,805</b>
<b>4</b>	<b>(-) Staff Costs</b>		
	Labour Operations Account	582,780	501,367
	Technical Support Staff Costs	199,005	242,920
	Administration Staff Costs	118,518	126,104
		<b>900,303</b>	<b>870,391</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2022		ACTUAL 2020/21 £	ACTUAL 2021/22 £
5	<b>(-) Loan Interest/Capital Repayments</b>		
	Loan Interest	0	0
	Capital Repayments	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>
6	<b>(-) All Other Expenditure</b>		
	Capital Works	442,462	918,318
	Environment Agency Precept	145,835	145,835
	Maintenance Works	1,765,734	1,640,143
	Administration Charges	456,057	479,694
	Cost of Rechargeable Works	47,577	99,924
	Development Contributions Costs	0	0
	Net Deficit/(Surplus) on Operating Accounts	-64,300	86,040
	Depreciation/(Revaluation) of Pumping Stations	0	0
	<b>As per Statement of Accounts</b>	<b>2,793,365</b>	<b>3,369,955</b>
	<b>(-) Depreciation Charged</b>		
	Mobile Plant and Equipment	191,221	223,776
	Buildings	12,904	12,904
	Pumping Stations	0	0
		<b>204,125</b>	<b>236,680</b>
	<b>(-) Staff Costs now reported in Box 4</b>	<b>900,303</b>	<b>870,391</b>
	<b>(+) Capitalised Additions</b>		
	Office and Workshop Refurbishment	0	0
	Mobile Plant and Equipment	406,590	379,254
		<b>406,590</b>	<b>379,254</b>
	<b>(=) Adjusted Other Expenditure</b>	<b>2,095,526</b>	<b>2,642,137</b>
7	<b>(=) Balances carried forward</b>		
	General Reserve	498,258	403,434
	Development Reserve	853,748	853,748
	Capital Works Reserve	1,151,907	1,075,000
	Grants Reserve	169,920	82,372
	Plant Reserve	1,734,293	1,734,293
	Revaluation Reserve	414,713	414,713
	Pension Reserve	-6,096,000	-5,756,000
	<b>As per Statement of Accounts</b>	<b>-1,273,160</b>	<b>-1,192,440</b>
	<b>(-) Fixed Assets and Long Term Liabilities</b>		
	Pension Liability	-6,096,000	-5,756,000
	Net Book Value of Tangible Fixed Assets	1,204,747	1,347,321
		<b>-4,891,253</b>	<b>-4,408,679</b>
	<b>(=) Adjusted Balances carried forward (Net Current Assets)</b>	<b>3,618,092</b>	<b>3,216,239</b>

From: 01 April 2021  
To: 31 March 2022

Period To: 12  
Year Ended: 31 March 2022

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2022		ACTUAL 2020/21 £	ACTUAL 2021/22 £
8	<b>Total Cash and Short Term Investments</b>		
	Bank Current Account	644,544	196,302
	Short term Investments	3,000,000	3,000,000
	<b>As per Statement of Accounts</b>	<b>3,644,544</b>	<b>3,196,302</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)	24,628	24,628
	Plant and Equipment (valued at Purchase Cost)	2,010,037	2,247,686
	Pumping Stations (Revalued)	156,750	156,750
	Shared Consortium Assets (NRV)	0	0
	<b>As per Fixed Asset Register</b>	<b>3,062,672</b>	<b>3,300,321</b>
10	<b>Total Borrowings</b>		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	<b>As per Statement of Accounts</b>	<b>0</b>	<b>0</b>

7, 8 RECONCILIATION BETWEEN BOXES 7 AND 8		ACTUAL 2020/21 £	ACTUAL 2021/22 £
7	<b>Balances carried forward (adjusted)</b>	<b>3,618,092</b>	<b>3,216,239</b>
	<b>(-) Deduct: Debtors and Prepayments</b>		
	Stock	6,065	10,351
	Debtors Control Account	7,795	4,966
	Work in Progress	223	0
	Ratepayers Due	-873	-510
	Prepayments	3,100	0
	Prepayments/(Accruals) WMA	513	18,564
	Grant Due	0	55,059
	VAT Due from HMRC	47,446	79,675
		<b>64,269</b>	<b>168,104</b>
	<b>(+) Add: Creditors and Payments Received in Advance (&lt;= 1 Year)</b>		
	Creditors Control Account	30,986	78,571
	Payroll Liabilities	0	0
	Accruals	36,703	33,548
	Rates/Special Levies Paid in Advance	23,032	36,049
		<b>90,721</b>	<b>148,168</b>
	<b>(=) Box 8</b>	<b>3,644,544</b>	<b>3,196,302</b>
8	<b>(=) Total Cash and Short Term Investments</b>		
	Bank Current Account	644,544	196,302
	Short term Investments	3,000,000	3,000,000
		<b>3,644,544</b>	<b>3,196,302</b>

S JEFFREY BSc (Hons) FCCA  
FINANCE & RATING MANAGER

10/05/2022

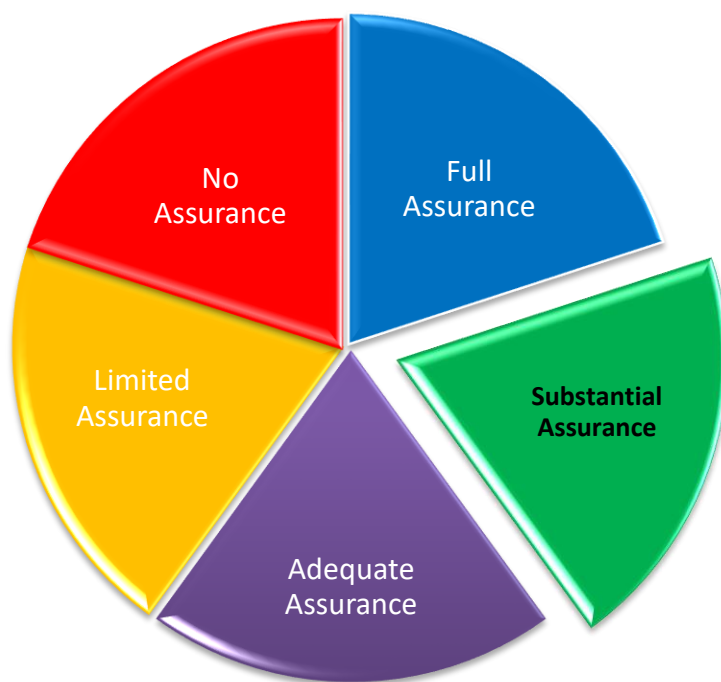


## **INTERNAL AUDIT REPORT**

### **WATER MANAGEMENT ALLIANCE**

# **REVIEW OF EFFECTIVENESS OF SYSTEM OF INTERNAL CONTROL 2021/22**

**19<sup>th</sup> April 2022**



## Internal Audit Service

This audit has been conducted in accordance with the Accounts & Audit Regulations 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 if 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 Kathy Woodward to whom any query concerning the content of this report should be made to [kwoodward@fenland.gov.uk](mailto:kwoodward@fenland.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>19/04/2022</b>
<b>Management agreement received</b>	<b>19/04/2022</b>
<b>Final Report issued</b>	<b>19/04/2022</b>

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## Executive Summary

Our Assurance Opinion: <b>SUBSTANTIAL</b>								
No. of Assurances Over Control Areas Reviewed					No. of Recommendations & Priorities			
Full	Substantial	Limited	No	Total	High	Medium	Low	Total
3	9	0	0	12	0	0	3	3

### 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 is a group of Internal Drainage Boards (IDBs) who share the same vision, values and standards and have chosen to jointly administer their affairs in order to reduce costs, strengthen their own organisations and increase influence at a national and local level. Each IDB is responsible for providing flood protection and maintaining the drainage and water level management infrastructure within their respective area.

The WMA provides administrative and management support services to six constituent IDB Member Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers, South Holland, and Waveney, Lower Yare and Lothingland and also provide support services to the Pevensey & Cuckmere Water Level Management Board. The Waveney, Lower Yare & Lothingland IDB joined the WMA on 1<sup>st</sup> April 2020; however, the WMA did not start providing support services to them until 1<sup>st</sup> April 2021.

### 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. There are few minor weaknesses identified within the Creditors and Bank Reconciliation areas that require review.

- Instances were identified where payment runs are not authorised as per the financial regulations on either the suggested payments report or the authorisation report.
- There are instances on the Broads IDB bank reconciliation where reconciliations take place for part days, meaning that one full day can have two separate reconciliations. There is a risk that transactions could be missed and is not following standard operating procedure.

A general recommendation has been included regarding improvements that could be made to increase the audit trail of the finance transactions and authorisation procedures, to increase efficiency and to go paperless, thus increasing the efficiency, flexibility and agility of the team.

### Summary of Key Recommendations

The key recommendations arising from the audit are:

- Ensure all payment runs have been appropriately authorised.  
Internal Audit advice would be that this could be done by the Finance and Rating Manager or the Chief Executive, so long as appropriate segregation of duties is in place.

- Ensure all reconciliations are undertaken up to the end of the previous day, to ensure each complete day is recorded in one reconciliation and corresponds to the bank statements.
- Review current practices to see where efficiencies can be made in going paperless and explore the finance system capabilities for more efficient and robust electronic authorisations.

## 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.
- Transparency – checking that the Board published information on a website that complies with the relevant Transparency code.
- Exercise of Public Rights – checking that the authority has provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations and complied with the publication requirements for the prior year AGAR.

- 2.3 Recommendations arising from the previous year's 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 in March 2021 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 2021)" 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 2021/22 for each of the six Boards.
- 2.7 The review was undertaken during March and April 2022.

### **3. Background Information**

- 3.1 The WMA is a group of Internal Drainage Boards (IDBs) who share the same vision, values and standards and have chosen to jointly administer their affairs in order to reduce costs, strengthen their own organisations and increase influence at a national and local level. Each IDB is responsible for providing flood protection and maintaining the drainage and water level management infrastructure within their respective area.
- 3.2 The WMA provides administrative and management support services to the six constituent IDB Member Boards, namely Broads, King's Lynn, East Suffolk, Norfolk Rivers, South Holland and Waveney, Lower Yare and Lothingland. The WMA also provide support services to the Pevensey & Cuckmere Water Level Management Board. The Waveney, Lower Yare & Lothingland IDB joined the WMA on 1<sup>st</sup> April 2020; however, the WMA did not start providing support services to them until 1<sup>st</sup> April 2021.
- 3.3 As a service provider, the WMA makes available shared administrative and support services to its Member Boards, which allows each Board to concentrate on delivery within their Drainage Districts. All back-office functions are handled by the WMA enabling each Board to use their resources to support the public and provide quality frontline services.



#### 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: <i>SUBSTANTIAL ASSURANCE</i></b>	
<b>Control Objectives</b>	<b>Assurance Opinion</b>
1. <b>Creditors</b> - To ensure that all orders have been raised and payments processed in accordance with Financial Regulations.	<b>Substantial</b>
2. <b>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>Substantial</b>
3. <b>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>
4. <b>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>Full</b>
5. <b>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>
6. <b>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>
7. <b>Payroll</b> - To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC have been paid over correctly.	<b>Substantial</b>
8. <b>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>
9. <b>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>Substantial</b>
10. <b>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>Substantial</b>
11. <b>Transparency</b> -To ensure that information published on the website complies with the relevant Transparency code.	<b>Full</b>
12. <b>Publications</b> – To ensure that the period for the exercise of public rights as required by the Accounts and Audit regulations has been provided for and that publication requirements for the prior year AGAR has been complied with.	<b>Full</b>

- 4.2 The detailed findings and recommendations arising from the review are attached as Appendix A, incorporating the agreed management actions.
- 4.3 A total of five 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 five recommendations, all have been actioned.
- 4.4 Significant improvements have been made since the last audit on the control environment, with increased resources in the team and improved processes for ensuring accuracy and control.
- 4.5 Appendix C provides definitions of the Internal Audit assurance opinions given in the report and of the recommendation priorities.
- 4.6 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 Finance and Rating Manager and to the Chief Executive of the WMA.

## **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/RFO
  - Phil Camamile, Chief Executive
  - Lisa Manning, Senior Finance & Rating Officer
  - Amy Taylor, Finance & Rating Officer
  - Alex Burton, Finance and Rating-Officer
  - Agi Escovia, Senior Finance and Rating-Officer
  - Graham Tinkler, Rating/Enforcement Officer
- 6.2 I would like to congratulate you on significant improvements over previous years audits. The changes that have been implemented, along with increasing the resourcing capacity has had a marked impact on the results of the audit and the finance and rating team should be congratulated on their achievements.

## Findings, Risks, Recommendations and Management Action Plan

## Control Objective 1: Creditors – To ensure that all orders have been raised and payments processed in accordance with Financial Regulations. (AGAR B)

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
1.	<p><u>Finding</u></p> <p>All suggested payment reports and authorisation reports for the whole year were checked for appropriate authorisation. The process requires at least one of these reports to be initialled or authorised by PC. Three instances were identified where neither report had been authorised before payments were made.</p> <p>Kings Lynn – 31/05/2021 South Holland – 31/05/2021 Norfolk Rivers – 31/07/2021</p> <p>It was explained by the Finance and Rating Manager that this was likely a result of staff members working from home and authorisations obtained via email, but not attached to the file.</p> <p><u>Risk</u></p> <p>Risk that unauthorised payments could be made and not made in accordance with Financial Regulations.</p>	<p>Ensure all payment runs have been appropriately authorised. Internal Audit advice would be that this could be done by the Finance and Rating Manager or the Chief Executive, so long as appropriate segregation of duties is in place.</p>	Low	<p>These payment runs were processed by the Finance and Rating Officer that was required to isolate due to being classed as Clinically Extremely Vulnerable, and working from home.</p> <p>The Finance and Rating Manager will now approve these moving forward from 01<sup>st</sup> April 2022 (the Chief Executive will sign in her absence)</p>	<p>Sallyanne Jeffrey/All Finance and Rating Team</p> <p>April 2022</p>

## Follow-up of Previous Report's Recommendations

**Control Objective 9: Cashbook and Bank Reconciliation - To ensure that regular monthly reconciliations are carried out by a responsible officer, that this is evidenced, and that any discrepancies are investigated and explained, and corrective action is taken where necessary.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
2.	<p><u>Finding</u> For the Broads IDB bank reconciliation all of the transactions are reconciled, however a number of reconciliations are undertaken in 'part' days so some transactions will go into one rec and others into the next rec. This creates the illusion that the bank statements are showing incorrect balances.</p> <p><u>Risk</u> Risk that transactions could be missed or duplicated. This could create an issue for business continuity in the event of absences and unnecessary inefficient backtracking to ensure the reconciliations are complete and up to date.</p>	Recommendation - ensure all reconciliations are undertaken up to the end of the previous day, to ensure each complete day is recorded in one reconciliation and corresponds to the bank statements.	Low	Although the bank reconciliations were part complete, we would like to clarify no mistakes or errors were found within any of the Bank reconciliations performed. It could be argued that the Officer was being overly efficient and proactive. We have agreed to complete only full day reconciliations moving forward so the audit trail is clearer.	Finance and Rating Team  April 2022

## Follow-up of Previous Report's Recommendations

## General Observation – Improvements and Best Practice

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date
3.	<p><u>Finding</u></p> <p>Following on from the Covid 19 pandemic, significant strides have been made in digital efficiencies to enable the workforce to work in a more flexible and agile manner. There is still a lot more that could be achieved to reduce reliance upon paper audit trails, resulting in benefits such as more efficient working practices, cost savings through reduced storage and enabling electronic authorisation through the finance system, increasing the audit trail. With the impending move to new offices, this would be an ideal time to create a paperless strategy and plan for the finance team.</p>	<p>Review current practices to see where efficiencies can be made in reducing reliance upon paper audit trails and explore the finance system capabilities for more efficient and robust electronic authorisations.</p> <p>Additional support could be sought from the internal auditor to provide advice and guidance if required on implementation on electronic procure to pay and authorisation structures.</p>	Low	<p>The Finance and Rating Team have reduced printing within 2021/22 by saving more on the server, and reducing reliance on paper files, where possible.</p> <p>We have agreed to save down the monthly Financial Reporting pack onto the server from 01<sup>st</sup> April 2022. This will save significant amounts of paper.</p> <p>Moving forwards the Finance and Rating Manager will look at a strategy to move towards a more paperless way of working. The Bedford Group of IDBs is currently trialling a system that is moving towards a paperless system, so we can benefit from their experience and visit to see how their system works, and how we can utilise this best for our Consortium.</p>	<p>Finance and Rating Manager</p> <p>April 2022 (Month End Financial Reporting Packs)</p> <p>April 2024</p>

### Follow-up of Previous Report's Recommendations

**Control Objective 2: Risk Management – To ensure that the organisation has assessed the significant risks to achieving its objectives and has reviewed the adequacy of the arrangements to manage these.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Actions
1.	<p><u>Finding</u> Board minutes do not routinely state that material changes to the risk register for those risks scored 6 or above have been considered and approved by the Board at each meeting, or that the full risk register was considered and approved each year.</p> <p><u>Risk</u> Risk that significant risks to the achievement of the organisation's objectives are not identified and assessed.</p>	As required by each Board agenda, Board minutes should clearly state that any material changes to the risk register have been "considered and approved" by the Board. Similarly, when the full risk register is reviewed annually by the Board, the minutes should state that the full risk register was "considered and approved".	Medium	The reality is that the Risk Register is always "considered in detail and approved" at every Board meeting. The issue is that this is not always accurately recorded in the minutes. Of the 24 Board meetings that took place during 2020/21, the minutes of 6 of those meetings did not include the word "approved". The CEOs PA will check the minutes more closely in future.	CEOs PA 30th June 2021	All Board minutes have been checked for the risk register items and now contain the correct description of 'approved' in the minutes.
2.	<p><u>Finding</u> The King's Lynn Risk Register is dated 29/11/19, although there is evidence from the Board minutes from 13/11/20 and 15/01/21 of the Board considering and approving the Risk Register.</p> <p><u>Risk</u> Risk that the Risk Register is not current and that new risks are not identified.</p>	The date stated on the King's Lynn Risk Register should be amended to record the date of the most recent approval of the register by the Board.	Low	The Risk Register is always current and includes all new risks identified. The issue is that the date that appears in the page footer is not always updated every time the Risk Register is updated. The CEOs PA will check that this date is always updated when the Risk Registers are updated, moving forward.	CEOs PA 30th June 2021	All risk registers have been checked and the updated date now coincides with the appropriate Board meeting.

## Follow-up of Previous Report's Recommendations

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Actions
3.	<p><u>Finding</u> Payrolls for King's Lynn, Norfolk Rivers, South Holland and Broads IDB, and for WMA, for July 2020 and January 2021, 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>Testing proved satisfactory with the exception of two employees whose expenses payments had been underpaid and two employees who had not been reimbursed for their expenses claims:</p> <ul style="list-style-type: none"> <li>• One SHIDB employee claimed for 10 callouts in December 2020. They should have been paid £75.00 for each callout (as per their contract) and as claimed for on their timesheet/expenses form; however, in the January 2021 payroll they were paid £49.20 for each one; therefore, they were paid a total of £492.00 instead of £750.00.</li> </ul>	The two employees whose expenses payments had been underpaid and the two whose expenses payments had been missed should be reimbursed correctly in the May 2021 payroll.	Medium	The two employees whose expenses payments had been underpaid and the two whose expenses payments had been missed should be reimbursed correctly in the May 2021 payroll.	The two employees whose expenses payments had been underpaid and the two whose expenses payments had been missed should be reimbursed correctly in the May 2021 payroll.	<p>Corrections actioned in May 2021 payroll.</p> <p>Additional processes have been introduced for the payroll processing, which has resulted in fewer errors and none identified during the audit for 2021/22.</p>

## Follow-up of Previous Report's Recommendations

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Actions
3.	<ul style="list-style-type: none"> <li>A NRIDB employee claimed a total of 264 miles in week 17 but was only paid for 147 miles in the July 2020 payroll. The employee uses a computerised timesheet/expenses form which is updated each month. The figure of 264 miles was entered on the expenses claim for week 17, and authorised, but the total from the previous week (147 miles) was inadvertently left on the form in the "for office use only" section; therefore, they were paid 147 miles rather than the correct figure of 264.</li> <li>One Broads IDB employee claimed 188 miles in week 42 but had not received payment.</li> <li>A WMA employee claimed 96 passenger miles in December 2020 for which they were not paid.</li> </ul> <p>The two underpayments and the two missed payments were discussed with the Finance &amp; Rating Manager who agreed to include them in the May 2021 payroll (as the April payroll had already been run).</p> <p>The Finance &amp; Rating Manager assured Internal Audit that additional processes have been put in place to increase the accuracy of the payroll processing. She is going to place all of the Finance team on a payroll course when available to increase their skill set.</p>		Medium			



## Follow-up of Previous Report's Recommendations

**Control Objective 7: Payroll – To ensure that salaries have been paid correctly and in a timely manner, and that PAYE/NIC has been accounted for correctly.**

Rec. no.	Finding / Risk	Recommendation	Priority Rating	Management Response	Responsible Officer and Agreed Due Date	Follow-up of Agreed Actions
4.	<p><u>Finding</u> One SHIDB employee did not complete a timesheet for weeks 41, 42 and 43 when they were on leave. It was established that other SHIDB staff do complete a timesheet when they are on leave; therefore, for consistency, all staff should complete a timesheet when they go on leave. It was agreed with the Finance &amp; Rating Manager that all staff at SHIDB should be required to complete a timesheet and have it authorised prior to them going on leave.</p> <p><u>Risk</u> Risk of staff being paid without submitting a timesheet.</p>	Employees should be required to submit a weekly timesheet when they are on annual leave. Staff should complete their timesheet and have it authorised prior to them going on leave.	Low	Agreed. We will ensure a timesheet is submitted and has been authorised by the appropriate manager for holidays taken prior to payment.	Finance and Rating Manager 31 <sup>st</sup> May 2021	All staff are completing timesheets for periods of leave and are appropriately authorised.
5.	<p><u>Finding</u> One SHIDB employees timesheet for w/e 05/07/20 was authorised by the Foreman but not by the Operations Manager. Ordinarily, all SHIDB timesheets are authorised by both the Foreman and by the Operations Manager.</p> <p><u>Risk</u> Risk that timesheet/expenses claims are paid without being</p>	Finance Officers should ensure that all timesheets have been appropriately authorised by the IDB's Operations Manager, prior to payment. Any that have not been signed should be returned to the appropriate manager for authorisation.	Medium	Agreed. We will ensure that all timesheets are properly authorised prior to payment.	Finance and Rating Manager 31 <sup>st</sup> May 2021	All timesheets sampled have been appropriately authorised prior to payment.

## 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 minor weaknesses** which could put the achievement of system objectives at risk.

#### Adequate Assurance

In our opinion, there is a sound system of internal control operating, but there are **some 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.

**WATER MANAGEMENT ALLIANCE**

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

**INTERNAL AUDIT  
TERMS OF REFERENCE  
2021-22**

## 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 2021--22.
- 1.2 Section 6 of The Accounts and Audit Regulations 2015 states that '*The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control*'.
- 1.3 Internal Audit is defined as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.*' Public Sector Internal Audit Standards, April 2017
- 1.4 The Internal Auditor will work in accordance with the Public Sector Internal Audit Standards (PSIAS) adopted by CIPFA from April 2017 and thus will be able to provide the review required by the Regulations.
- 1.5 The authority of the Internal Auditor is established in the Financial Regulations.
- 1.6 The audit work will concentrate on records and systems used by the Water Management Alliance, who provide the financial and administrative functions for:
  - Broads (2006) Internal Drainage Board
  - East Suffolk Internal Drainage Board
  - King's Lynn Internal Drainage Board
  - Norfolk Rivers Internal Drainage Board
  - South Holland Internal Drainage Board
  - Waveney, Lower Yare and Lothingland Internal Drainage Board

And to the Pavensey & Cuckmere Water Level Management Board.

As such, this work will enable the auditor to complete the Annual Governance and Accountability Returns for 2021-22 for each of the IDBs.

### 2. OBJECTIVES AND SCOPE OF THE AUDIT

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- 2.1 The work of the Internal Auditor will be guided by the Joint Panel on Accountability & Governance (JPAG) Practitioners' Guide (March 2021).
- 2.2 In order to be able to complete section 4 of the Electronic Annual Governance and Accountability Return for 2021-22, the auditor will consider the following internal control objectives (as stated on the return):
  - A. The Accounting Records  
Appropriate accounting records have been properly kept throughout the financial year.
  - B. Financial Regulations and Standing Orders  
The authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

### Terms of Reference

- C. Risk Management processes  
The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
  - D. Budgetary Controls  
The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored: and reserves were appropriate.
  - E. Income Controls  
Expected Income was fully received, based on correct process, properly recorded and promptly banked: and VAT was appropriately accounted for.
  - F. Petty Cash Procedures  
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
  - G. Payroll Controls  
Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.
  - H. Asset Management  
Assets and Investments registers were complete and accurate and properly maintained.
  - I. Bank Reconciliation  
Periodic bank account reconciliations were properly carried out during the year.
  - J. Year-end Procedures  
Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.
  - L. The authority publishes information on a free to access website/webpage up to date at the time of internal audit in accordance with any relevant transparency code requirements.
  - M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.
  - N. The authority has complied with the publication requirements for 2020-21 AGAR.
- 2.3 Any recommendations and issues arising from the previous audit will also be followed up to establish if they have been implemented or if there is a satisfactory explanation for non-implementation.
- 2.4 Contained within the scope of work described above it is implied that the auditor will have due regard for Value for Money considerations and the potential for fraud.

## Terms of Reference

### 3. TASKS

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3.1 The project tasks are to:

- Establish if the procedures recorded as part of the audit for 2020-21 remain the same and document any changes that may have taken place.
- Perform tests to establish that systems are operating in accordance with the procedures and that good practice is being complied with.
- Assess strengths and weaknesses of the systems operated and the levels of financial and management risk.
- Discuss the results with the Chief Executive and make recommendations as appropriate, which will be communicated to the Boards by means of a report.
- Complete Section 4 of the Electronic Annual Governance and Accountability Return for 2021-22 for each of the IDBs.

### 4. WORK PLAN

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4.1 The audit will be undertaken by Kathy Woodward, Internal Auditor Manager, Fenland District Council.

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

Task	Time
Confirm existing procedures and record any changes. Undertake a follow-up of actions agreed from the audit report for the year 2020-21.	1
Testing – to establish that processes are being applied as intended.	4.5
Conclusions and discussion.	1
Completing the Return and reporting if required.	0.5

**Terms of Reference****5. AGREEMENT**

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	<b>Signature</b>	<b>Date</b>
Phil Camamile Chief Executive, Water Management Alliance	.....	.....
Kathy Woodward Internal Audit Manager Fenland District Council	.....	.....

# Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities\*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
  - are unable to certify themselves as exempt (fee payable); or
  - have requested a limited assurance review (fee payable)

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2022
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

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



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide*\* which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide*\*.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2022</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

\**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2021/22

EN SOUTH HOLLAND IDB TV

ENTER <https://www.wlma.org.uk/south-holland-idb/home/ESS>

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements	✓		
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2020/21 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

07/04/2022 08/04/2022 11/04/2022

KATHY WOODWARD INTERNAL AUDITOR

Signature of person who carried out the internal audit

KW Woodward

Date

19/04/2022

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).



## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

EN SOUTH HOLLAND IDB

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

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

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

10/05/2022

and recorded as minute reference:

4/122101

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk

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## Section 2 – Accounting Statements 2021/22 for

EN SOUTH HOLLAND IDB TV

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	3,595,416	3,618,092	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	2,404,677	2,500,870	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	613,828	609,805	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	900,303	870,391	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2,095,526	2,642,137	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	3,618,092	3,216,239	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	3,644,544	3,196,302	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	3,062,672	3,300,321	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

S. J. H. R. E. Y. REQUIRED

Date

29/04/2022

I confirm that these Accounting Statements were approved by this authority on this date:

10/05/2022

as recorded in minute reference:

41/22102 REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

Signature REQUIRED

## Section 3 – External Auditor Report and Certificate 2021/22

In respect of **SOUTH HOLLAND INTERNAL DRAINAGE BOARD – DB0098**

### 1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with Proper Practices which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

### 2 External auditor report 2021/22

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None.

### 3 External auditor certificate 2021/22

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

*PKF Littlejohn LLP*

Date

23/08/2022

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





## Lincolnshire Pension Fund

South Holland Internal Drainage Board

FRS102 Report as at 31 March 2022

18 May 2022



## Introduction

We have been instructed by Lincolnshire County Council, the administering authority to the Lincolnshire Pension Fund (the Fund), to undertake pension expense calculations in respect of pension benefits provided by the Local Government Pension Scheme (the LGPS) to employees of South Holland Internal Drainage Board (the Employer) as at 31 March 2022. We have taken account of current LGPS Regulations, as amended, as at the date of this report.

This report is addressed to the Employer and its advisers; in particular, this report is likely to be of relevance to the Employer's auditor.

The LGPS is a defined benefit statutory scheme administered in accordance with the Local Government Pension Scheme Regulations 2013 and currently provides benefits based on career average revalued earnings. Full details of the benefits being valued are as set out in the Regulations and summarised on the LGPS website ([www.lgpsregs.org/](http://www.lgpsregs.org/)) and the Fund's membership booklet ([www.lgpsmember.org/](http://www.lgpsmember.org/)).

The Pensions Committee oversees the management of the Fund whilst the day to day fund administration is undertaken by West Yorkshire Pension Fund, alongside a team within the administering authority. Where appropriate some functions are delegated to the Fund's professional advisers.

This report is prepared in accordance with our understanding of FRS102 and complies with Technical Actuarial Standard 100: Principles for Technical Actuarial Work (TAS 100).

The figures disclosed are in respect of the Employer's pension obligations under the LGPS as at 31 March 2022.

This report should be read in conjunction with the post accounting date briefing note for disclosures as at 31 March 2022.

FRS102 also requires the disclosure of any other employer provided pension benefits which are not paid from the Fund itself. We have only valued such additional liabilities, which would not be covered in the formal LGPS valuation, to the extent that they have been notified to us and are as disclosed in the data section of this report.

This report supersedes previous versions of this report and has been updated to reflect Fund assets and returns as at 31 March 2022.

We would be pleased to answer any questions arising from this report.



**Melanie Durrant FIA**  
**Principal**

## Data used

We have used the following items of data which we received from the administering authority:

31 March 2019	- results of the latest funding valuation
31 March 2021	- results of the previous FRS102 report
31 March 2022	- actual Fund returns to
31 March 2022	- Fund asset statement
31 March 2022	- Fund income and expenditure items (estimated where necessary) to
31 March 2022	- Employer income and expenditure items (estimated where necessary) to
31 March 2022	- details of any new unreduced early retirement payments in respect of the Employer to
31 March 2022	- details of any settlements to/from the Employer for the period to

The data has been checked for reasonableness and we are happy that the data is sufficient for the purposes of our advice.

Although some of these data items have been estimated, we do not believe that they are likely to have a material effect on the results of this report.

We are not aware of any material changes or events since we received the data.

## Employer membership statistics

The table below summarises the membership data at 31 March 2019 for members receiving funded benefits, and as at 31 March 2020 for any members receiving unfunded benefits.

Member data summary	Number	Salaries/Pensions £000s	Average age
Actives	10	299	55
Deferred pensioners	7	15	54
Pensioners	38	348	73
Unfunded pensioners	3	4	n/a



### Employer payroll

The total pensionable payroll and projected payroll for the Employer is set out below and is based on information provided to us by the administering authority. This has been used to calculate the service cost and projected service cost respectively.

Estimated payroll for the year to 31 March 2022	£335,000
Projected payroll for the year to 31 March 2023	£348,000

### Scheduled contributions

The table below summarises the minimum employer contributions due from the Employer to the Fund over this inter-valuation period. The Employer may pay further amounts at any time. Future contributions may be adjusted on a basis approved by us.

The calculated cost of accrual of future benefits is 19.3% of payroll p.a.

Minimum employer contributions due for the period beginning	1 Apr 2020	1 Apr 2021	1 Apr 2022
Percent of payroll	28.7%	28.7%	28.7%
plus monetary amount (£000s)	150	150	150

## Assets

The return on the Fund (on a bid value to bid value basis) for the year to 31 March 2022 is 10.73% as advised by the Fund.

The Employer's share of the assets of the Fund is approximately 0.05%.

The estimated asset allocation for the Employer at 31 March 2022 and 31 March 2021 is as follows (noting that due to rounding they may not total 100%):

Asset breakdown	31 Mar 2022		31 Mar 2021	
	£000s	%	£000s	%
Equities	1,125	72%	1,174	74%
Bonds	197	13%	223	14%
Property	171	11%	164	10%
Cash	61	4%	35	2%
<b>Total</b>	<b>1,554</b>	<b>100%</b>	<b>1,596</b>	<b>100%</b>

## Actuarial methods and assumptions

Details of the actuarial methods and derivation of the assumptions used can be found in the 31 March 2022 briefing note issued alongside this report unless noted otherwise below. The key assumptions used are set out below.

The financial assumptions have been set with consideration of the duration of the Employer's past service liabilities, estimated to be 14 years.

Post retirement mortality		31 Mar 2022	31 Mar 2021
Base table		Club Vita tables	Club Vita tables
Multiplier (M/F)		100%	100%
Future improvements model		CMI_2020	CMI_2020
Long-term rate of improvement		1.25% p.a.	1.25% p.a.
Smoothing parameter		7.0	7.0
Initial addition parameter		0.5% p.a. for males, 0.25% p.a. for females	0.5% p.a. for males, 0.25% p.a. for females
2020 weight parameter		25%	25%

Life expectancy from age 65 (years)		31 Mar 2022	31 Mar 2021
Retiring today	Males	21.2	21.1
	Females	23.7	23.6
Retiring in 20 years	Males	22.1	22.0
	Females	25.1	25.0

Financial assumptions	31 Mar 2022	31 Mar 2021	31 Mar 2020
	p.a.	p.a.	p.a.
Discount rate	2.60%	1.90%	2.30%
Pension increases (CPI)	3.35%	2.85%	2.00%
Salary increases	3.65%	3.15%	2.30%

### Past service costs

Past service costs arise as a result of introduction or withdrawal of, or changes to, member benefits. For example, an award of additional discretionary benefits to a member such as added years by a member would be considered a past service cost. We are not aware of any additional benefits which were granted over the year ending 31 March 2022.

### Curtailments

Over the year, we understand no employees were permitted by the Employer to take unreduced early retirement that they would not otherwise have been entitled to.

### Settlements

We are not aware of any liabilities being settled at a cost materially different to the accounting reserve during the year.

## Results

Net pension asset in the statement of financial position as at	31 Mar 2022	31 Mar 2021	31 Mar 2020
	£000s	£000s	£000s
Present value of the defined benefit obligation	7,313	7,677	6,632
Fair value of Fund assets (bid value)	1,554	1,596	1,432
<b>Deficit / (Surplus)</b>	<b>5,759</b>	<b>6,081</b>	<b>5,200</b>
Present value of unfunded obligation	11	15	19
Unrecognised past service cost	-	-	-
Impact of asset ceiling	-	-	-
<b>Net defined benefit liability / (asset)</b>	<b>5,770</b>	<b>6,096</b>	<b>5,219</b>

The amounts recognised in the profit and loss statement	Year to 31 Mar 2022	Year to 31 Mar 2021
	£000s	£000s
Service cost	162	148
Net interest on the defined liability / (asset)	114	117
Administration expenses	1	1
<b>Total loss / (profit)</b>	<b>277</b>	<b>266</b>

Remeasurement of the net assets / (defined liability) in other comprehensive income	Year to 31 Mar 2022	Year to 31 Mar 2021
	£000s	£000s
Return on Fund assets in excess of interest	133	294
Other actuarial gains / (losses) on assets	-	-
Change in financial assumptions	220	(1,239)
Change in demographic assumptions	-	76
Experience gain / (loss) on defined benefit obligation	-	-
Changes in effect of asset ceiling	-	-
<b>Remeasurement of the net assets / (defined liability)</b>	<b>353</b>	<b>(869)</b>

Reconciliation of opening & closing balances of the present value of the defined benefit obligation	Year to 31 Mar 2022 £000s	Year to 31 Mar 2021 £000s
<b>Opening defined benefit obligation</b>	<b>7,692</b>	<b>6,651</b>
Current service cost	162	130
Interest cost	142	148
Change in financial assumptions	(220)	1,239
Change in demographic assumptions	-	(76)
Experience loss/(gain) on defined benefit obligation	-	-
Liabilities assumed / (extinguished) on settlements	-	-
Estimated benefits paid net of transfers in	(469)	(437)
Past service costs, including curtailments	-	18
Contributions by Scheme participants and other employers	21	23
Unfunded pension payments	(4)	(4)
<b>Closing defined benefit obligation</b>	<b>7,324</b>	<b>7,692</b>
Reconciliation of opening & closing balances of the fair value of Fund assets	Year to 31 Mar 2022 £000s	Year to 31 Mar 2021 £000s
<b>Opening fair value of Fund assets</b>	<b>1,596</b>	<b>1,432</b>
Interest on assets	28	31
Return on assets less interest	133	294
Other actuarial gains/(losses)	-	-
Administration expenses	(1)	(1)
Contributions by employer including unfunded	250	258
Contributions by Scheme participants and other employers	21	23
Estimated benefits paid plus unfunded net of transfers in	(473)	(441)
Settlement prices received / (paid)	-	-
<b>Closing Fair value of Fund assets</b>	<b>1,554</b>	<b>1,596</b>

Sensitivity analysis	£000s	£000s	£000s
<b>Adjustment to discount rate</b>	<b>+0.1%</b>	<b>0.0%</b>	<b>-0.1%</b>
Present value of total obligation	7,225	7,324	7,425
Projected service cost	155	159	163
<b>Adjustment to long term salary increase</b>	<b>+0.1%</b>	<b>0.0%</b>	<b>-0.1%</b>
Present value of total obligation	7,334	7,324	7,315
Projected service cost	159	159	159
<b>Adjustment to pension increases and deferred revaluation</b>	<b>+0.1%</b>	<b>0.0%</b>	<b>-0.1%</b>
Present value of total obligation	7,415	7,324	7,235
Projected service cost	163	159	155
<b>Adjustment to life expectancy assumptions</b>	<b>+1 Year</b>	<b>None</b>	<b>- 1 Year</b>
Present value of total obligation	7,759	7,324	6,915
Projected service cost	166	159	152

#### Projected pension expense

Year to  
31 Mar 2023  
£000s

Service cost	159
Net interest on the defined liability / (asset)	147
Administration expenses	1
<b>Total loss / (profit)</b>	<b>307</b>
<b>Employer contributions</b>	<b>250</b>

These projections are based on the assumptions as at 31 March 2022, as described earlier in this report. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2022.

## FRS102 as at 31 March 2022 - Results Schedule

**Employer :** King's Lynn (WMA)

**Local Government Pension Scheme Fund :** Norfolk Pension Fund

**Terms of Engagement Signed :** 9 March 2022

**Date report prepared :** 2 September 2022

### Summary information from this schedule:

#### (a) Balance sheet

	31 March 2022	31 March 2021
	£(000)	£(000)
Assets	6,226	5,227
Obligations	10,443	10,326
<b>Net asset / (liability)</b>	<b>(4,217)</b>	<b>(5,099)</b>

#### (b) Profit & Loss account for the period ending 31 March 2022

	£(000)
Service cost	
Current Service Cost	(890)
Past Service Cost (including curtailments)	-
Effect of settlements	-
<b>Total Service Cost</b>	<b>(890)</b>

	£(000)
<b>Total net interest</b>	<b>(110)</b>
<b>Total defined benefit cost recognised in Profit or (loss)</b>	<b>(1,000)</b>



Robert Bilton FFA

For and on behalf of Hymans Robertson LLP



**(c) Key elements**

Has the employer instructed bespoke assumptions?	No
Bulk transfer(s) included?	No
Unfunded Pensioner(s) included?	No

To help with your year-end reporting, you can request a supplementary paper or slide deck explaining the key movements on your specific numbers to aid understanding of the figures, help with audit questions and assist with presentations to committee members / directors on your results.

You may also wish to discuss your results with an actuary or arrange a call for your auditor to help answer their queries on your 2022 accounts.

For any questions on your report or to request a supplementary paper, slide deck or results/audit call, please contact your regular LGPS Fund contact.

Asset returns - The figure on page 3 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 2021 to 31 March 2022.

**(d) General Information for auditor and Employer**

**The results in the Schedule report should be read in conjunction with the accompanying report entitled 'Actuarial Valuation as at 31 March 2022 for Accounting Purposes'. The method, assumptions, reliances and limitations are described in that document. The restrictions set out in the reports on the disclosure to any third party apply equally to this Results Schedule.**

If there are any queries on the approach taken to derive the figures in the Results Schedule please first consider the accompanying report as it will often answer these. In particular, see the sections on recent court cases (such as the Lloyds' judgement on GMP, McCloud, Goodwin etc) and other key topics which will detail the approach taken to allow for these issues or otherwise.

Contents in the remainder of this schedule:

1. Data (including early retirements, investment returns, asset split & unfunded pensions)
2. Assumptions
3. Balance sheet, P&L, OCI disclosures as at 31 March 2022 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2023
5. Sensitivity analysis

## Section 1 - Data

### Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£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

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2019. Salaries are actual, not full-time equivalent. Deferred pensioners include undecided leavers and frozen refunds. Pensioners include dependants.

### Payroll

Period	Assumed Total Pensionable Payroll based on Information Provided
1 April 2021 to 31 March 2022	£1,724,000

### LGPS early retirements

New Early Retirements 1 April 2021 to 31 March 2022	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

### Teachers' early retirements

New Early Retirements 1 April 2021 to 31 March 2022	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 2022 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 2021 to 31 March 2022	8.9%
<b>Total Returns from 1 April 2021 to 31 March 2022</b>	<b>8.9%</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 2022.

Period Ended	31 Mar 2022	31 Mar 2021
Equities	49%	51%
Bonds	36%	34%
Property	12%	11%
Cash	3%	4%

## Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2022	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

Teacher Unfunded Pensions	Number at 31 March 2022	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
<b>Total</b>	-	-

The annual unfunded pensions include the 2022 pension increase.

## Bulk transfers

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

## Section 2 - Assumptions

### Financial assumptions

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

Period Ended	31 Mar 2022	31 Mar 2021
	% p.a.	% p.a.
Pension Increase Rate (CPI)	3.15%	2.80%
Salary Increase Rate	3.85%	3.50%
Discount Rate	2.75%	2.05%

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

### Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.25% and a long term rate of improvement of 1.5% p.a. for both males and females. Based on these assumptions, the average future life expectancies at age 65 are summarised below:

	Males	Females
Current Pensioners	21.7 years	24.1 years
Future Pensioners*	22.9 years	26.0 years

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

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

Current Pensioners	Future Pensioners
Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a.	Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2020 model, with a 0% weighting of 2020 data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% 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.

A commutation 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.

All other demographic assumptions are as per the latest funding valuation of the Employer.

## Section 3 - Balance sheet, P&amp;L, OCI disclosures as at 31 March 2022

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2022

Period ended 31 March 2022	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	5,227		5,227
Present value of funded obligations		10,326	(10,326)
Present value of unfunded obligations		-	-
<b>Opening Position as at 31 March 2021</b>	<b>5,227</b>	<b>10,326</b>	<b>(5,099)</b>
Service cost			
Current service cost*		890	(890)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>890</b>	<b>(890)</b>
Net interest			
Interest income on plan assets	112		112
Interest cost on defined benefit obligation		222	(222)
<b>Total net interest</b>	<b>112</b>	<b>222</b>	<b>(110)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>112</b>	<b>1,112</b>	<b>(1,000)</b>
Cashflows			
Participants' contributions	137	137	-
Employer contributions	405		405
Benefits paid	(29)	(29)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>5,852</b>	<b>11,546</b>	<b>(5,694)</b>
Remeasurements			
Changes in financial assumptions		(1,079)	1,079
Changes in demographic assumptions		(44)	44
Other experience	-	20	(20)
Return on assets excluding amounts included in net interest	374		374
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>374</b>	<b>(1,103)</b>	<b>1,477</b>
Fair value of plan assets	6,226		6,226
Present value of funded obligations		10,443	(10,443)
Present value of unfunded obligations**		-	-
<b>Closing position as at 31 March 2022</b>	<b>6,226</b>	<b>10,443</b>	<b>(4,217)</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 obligations comprises of approximately £9,173,000, £832,000 and £438,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2022.

\* The current service cost includes an allowance for administration expenses of 0.6% of payroll.

\*\* The unfunded obligations 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 2021

Period ended 31 March 2021	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	3,806		3,806
Present value of obligations		6,594	(6,594)
<b>Opening Position as at 31 March 2020</b>	<b>3,806</b>	<b>6,594</b>	<b>(2,788)</b>
Service cost			
Current service cost*		472	(472)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
<b>Total Service Cost</b>	<b>-</b>	<b>472</b>	<b>(472)</b>
Net interest			
Interest income on plan assets	92		92
Interest cost on defined benefit obligation		158	(158)
<b>Total net interest</b>	<b>92</b>	<b>158</b>	<b>(66)</b>
<b>Total defined benefit cost recognised in Profit or (Loss)</b>	<b>92</b>	<b>630</b>	<b>(538)</b>
Cashflows			
Participants' contributions	122	122	-
Employer contributions	344		344
Benefits paid	(27)	(27)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
<b>Expected closing position</b>	<b>4,337</b>	<b>7,319</b>	<b>(2,982)</b>
Remeasurements			
Changes in financial assumptions		2,937	(2,937)
Changes in demographic assumptions		122	(122)
Other experience	-	(52)	52
Return on assets excluding amounts included in net interest	890		890
<b>Total remeasurements recognised in Other Comprehensive Income (OCI)</b>	<b>890</b>	<b>3,007</b>	<b>(2,117)</b>
Fair value of plan assets	5,227		5,227
Present value of funded obligations		10,326	(10,326)
Present value of unfunded obligations		-	-
<b>Closing position as at 31 March 2021</b>	<b>5,227</b>	<b>10,326</b>	<b>(5,099)</b>

\* The current service cost includes an allowance for administration expenses of 0.6% 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 2023

Analysis of projected amount to be charged to operating profit for the period to 31 March 2023

Period Ended 31 March 2023	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		776	(776)	(45.0%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
<b>Total Service Cost</b>	-	<b>776</b>	<b>(776)</b>	<b>(45.0%)</b>
Interest income on plan assets	178		178	10.3%
Interest cost on defined benefit obligation		299	(299)	(17.3%)
<b>Total Net Interest Cost</b>	<b>178</b>	<b>299</b>	<b>(121)</b>	<b>(7.0%)</b>
<b>Total Included in Profit and Loss</b>	<b>178</b>	<b>1,075</b>	<b>(897)</b>	<b>(52.0%)</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 £1,724,000.

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 2023 will be approximately £414,000.

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 2023 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 obligations are set out below:

Change in assumptions at 31 March 2022:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	293
1 year increase in member life expectancy	4%	418
0.1% increase in the Salary Increase Rate	1%	59
0.1% increase in the Pension Increase Rate (CPI)	2%	232

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 obligations 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 2022

**The Law** – the following annual report is provided in accordance with Paragraph 4 of Schedule 2 to the Land Drainage Act 1991.

**No later than 31 October 2022 a copy must be provided to:**

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Floor 3, Seacole, 2 Marsham Street, London SW1P 4DF via [flood.reports@defra.gov.uk](mailto:flood.reports@defra.gov.uk)
- National Flood and Coastal Risk Manager (Strategic Delivery), The Environment Agency, Horizon House, Deanery Road, Bristol, BS1 5AH via [james.addicott@environment-agency.gov.uk](mailto:james.addicott@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 2022-23

*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 2022-23 (forecast)	
Name of local authority	2022-23 forecast £
1. SOUTH HOLLAND DISTRICT COUNCIL	1,461,582
2. BOSTON BOROUGH COUNCIL	1,027
3.	
4.	
5.	
6.	
7.	
8.	
<b>Total</b>	<b>1,462,609</b>

## Section A – Financial information (continued)

### Income and Expenditure Account for the year ending 31 March 2022

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 2022 £
<b>INCOME</b>		
1. Drainage Rates		1,117,505
2. Special Levies		1,383,365
3. Higher Land Water Contributions from the Environment Agency		0
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		262,608
6. PSCAs from EA and other RMAs		54,526
7. Loans		0
8. Rechargeable Works		58,121
9. Interest and Investment Income		4,763
10. Rents and Acknowledgements		704
11. Other Income		262,577
<b>Total income</b>		<b>3,144,169</b>
<b>EXPENDITURE</b>		
12. New Works and Improvement Works		918,318
13. Total precept to the Environment Agency		145,835
14. Watercourse maintenance		1,279,588
15. Pumping Stations, Sluices and Water level control structures		350,555
16. Administration		479,694
17. PSCAs		54,526
18. Rechargeable Works		45,399
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		10,000
22. Other Expenditure		86,040
<b>Total expenditure</b>		<b>3,369,955</b>

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		54,055
<b>Net Operating Surplus/(Deficit) for the year</b>		(171,731)
24. Developers Funds income not applied in year		853,748
25. Grant income not applied in year		82,371

## 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?).....

2018

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

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

19/07/2022

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

☐  
☐  
☒

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?

703km

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

### 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:

01.09.21 – Contact between an electrical cable with excavator. No injuries. Warning given for procedure not being followed by operator, and further toolbox talks given.

12.01.22 – Cut on foot with scythe. 7 days off work for operative. Risk assessment undertaken, anti cut socks issued

Guidance and Best Practice

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

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

Governance ☒

Finance ☐

Environment ☒

Health, safety and welfare ☒

Communications and engagement ☐

Other (please describe) ☐

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

Has your IDB adopted computerised accounting and rating systems? ..... Yes ☒ No ☐

Has your board published all minutes of meetings on the website?..... Yes ☒ No ☐

Does the Board publish information on its website on its approach to maintenance works and provide contact details to allow for and encourage public engagement? Yes ☒ No ☐

When planning maintenance and capital works are environmental impacts taken into account and wherever possible best practice applied? Yes ☒ No ☐

Has your Board adopted the following governance documents?

Standing Orders ..... Yes ☒ No ☐

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

Byelaws ..... Yes ☒ No ☐

If you have Byelaws, have you adopted the latest model byelaws published in 2012..... Yes ☒ No ☐

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

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

Financial Regulations.....Yes ☒ No ☐

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

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

### Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	21
Seats available to appointed members under the Land Drainage Act 1991.	11
Number of elected members on the board at year end.	10
Number of appointed members on the board at year end.	11
Mean average number of elected members in attendance at each board meeting over the last financial year.	9
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?	4
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 checked="" type="checkbox"/>
Web site	<input checked="" type="checkbox"/>
Meetings	<input checked="" type="checkbox"/>
Shows/events (including open days/inspections)	<input type="checkbox"/>
Consultations	<input type="checkbox"/>
Notices	<input 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**

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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	
Date	27/10/2022
Name in BLOCK LETTERS	PHIL CAMAMILE
Designation	CHIEF EXECUTIVE
Email address	PHIL@WLMA.ORG.UK

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**BOARD MEMBERSHIP AS AT 31 MARCH 2022**

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NAME	MEETINGS	ATTENDED	ATTENDANCE %
<b>ELECTED MEMBERS</b>			
Simon Bartlett ** (from Nov 2021)	5	5	100
Chris Dring	5	4	80
Nick Grundy	5	4	80
Andrew Hay	5	4	80
Sam Markillie ** (to Nov 2021)	5	5	100
Julian Perowne	5	5	100
Ian Stancer	5	5	100
Sam Taylor	5	3	60
Richard Thompson	5	5	100
Duncan Worth *	5	5	100
<b>Elected Member Total</b>	<b>50</b>	<b>45</b>	<b>90%</b>

**APPOINTED MEMBERS**

**South Holland DC**

Allan Beal (wef Aug 19)	5	4	80
Francis Biggadike	5	4	80
Peter Coupland	5	5	100
Rodney Grocock (wef Nov 20)	5	4	80
Paul Redgate (wef Aug 19)	5	4	80
Graham Rudkin (wef Nov 19)	5	2	40
Michael Seymour	5	5	100
Elizabeth Sneath	5	3	60
Jack Tyrrell	5	3	60
David Wilkinson (wef Nov 19)	5	3	60

**South Holland DC/  
Boston BC**

Anthony Casson	5	5	100
<b>Appointed Member Total</b>	<b>55</b>	<b>37</b>	<b>67%</b>

\* Chairman    \*\* Vice-Chairman

**Elected Average Attendance (excluding vacancies)    90%**

**Appointed Average Attendance (excluding vacancies)    67%**

**Board Members and Officers****Gifts and Hospitality Register for 2021/22**

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