



South Holland
Drainage Board

**STATEMENT OF ACCOUNTS
FOR THE YEAR ENDING
31 MARCH 2023**

Pierpoint House
28 Horsleys Fields
Kings Lynn
Norfolk
PE30 5DD

NOTE ACCOUNTING POLICIES

1 FINANCIAL REPORTING STANDARDS, REGULATION AND GUIDANCE

- (i) The Board has not elected to prepare a full Statement of Accounts required by larger public bodies (Category 1 Authorities), as provided for in the Local Audit and Accountability Act 2014.
- (ii) The Board has completed this Statement of Accounts in accordance with the provisions of FRS102 Section 1A Small Entities issued by the Accounting Standards Board (other than in respect of the note required for the defined benefit pension scheme) and has prepared an Annual Return which all Category 2 Authorities are required to do, in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, based on these Accounts. The Board is a Category 2 Authority.
- (iii) The Annual Return has been prepared in accordance with proper practices that are set out in Sections 1 to 5 of the Guidance published by the Association of Drainage Authorities in March 2023. This Statement of Accounts therefore includes the Accounting Statement reported in Section 2 of the Annual Return, which has been reconciled to the Income and Expenditure Account and Balance Sheet stated herein.

2 ACCOUNTING CONCEPTS

These accounts have been prepared in accordance with the following accounting concepts:

Going Concern
Prudence
Accruals

3 FIXED ASSETS

- (i) Fixed Assets are recognised as expenditure on the acquisition, creation or enhancement of fixed assets. Most assets with estimated useful economic lives in excess of one year and a value of £5,000 or above are capitalised on an accruals basis in the Accounts.
- (ii) All Fixed Assets are valued on the following basis:
 - Land and buildings are included in the balance sheet at lower of net current replacement cost and net realisable value, net of accumulated depreciation. Net current replacement cost is assessed as:
 - Non-specialised operational properties – existing use value
 - Specialised operational properties – depreciated replacement cost
 - Vehicles, plant and equipment are included at cost less depreciation
 - For the purposes of Box 9 in Section 2 of the audited Annual Return, Fixed Assets are recorded at Net Book Value.
- (iii) Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to Exceptional Items in the Income and Expenditure Account.
- (iv) Depreciation has been provided for using the straight line method on all plant and equipment purchased before 31 March 2018 and using the reducing balance method thereafter.
- (v) The useful lives of the various assets held on the Fixed Assets Register are as follows:

NOTE ACCOUNTING POLICIES (CONTINUED)

Motor Vehicles and Equipment: 4 years
Excavators and Tractors: 5-7 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 2022/23.
- (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 2023 for FRS17 Purposes' (Appendix 1).
- (iv) The Board also has a share of the pension liability which is attributable to its membership of the Water Management Alliance, a defined benefit scheme operated by Norfolk County Council.

7 TAXATION

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the Income and Expenditure Account only to the extent that it is irrecoverable.

8 EXCEPTIONAL ITEMS, EXTRAORDINARY ITEMS AND PRIOR YEAR ADJUSTMENTS

- (i) There are no material exceptional or extraordinary items to disclose in the Accounts.

NOTE ACCOUNTING POLICIES (CONTINUED)

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

9 INCOME RECOGNITION

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

10 RESERVES

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

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

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Notes	Income and Expenditure	Y-T-D BUDGET £	Y-T-D ACTUAL £	Y-T-D VARIANCE £	ANNUAL BUDGET £	PROJECTED OUT-TURN £	PROJECTED VARIANCE £
	<u>Income</u>						
	Occupiers Drainage Rates	1,218,352	1,218,352	0	1,218,352	1,218,352	0
1.	Special Levies Issued by the Board	1,462,609	1,462,609	0	1,462,609	1,462,609	0
	Grants Applied	679,000	523,400	-155,600	679,000	523,400	-155,600
	Rental Income	680	1,158	478	680	1,158	478
	Income from Rechargeable Works	1,000	91,755	90,755	1,000	91,755	90,755
	Investment Interest	4,000	32,060	28,060	4,000	32,060	28,060
2i.	Other Income	191,826	329,412	137,586	191,826	329,412	137,586
2ii.	Insurance Claim Settlements	0	0	0	0	0	0
	Total Income	£3,557,467	£3,658,745	£101,279	£3,557,467	£3,658,745	£101,279
	<u>Less Expenditure</u>						
4.	Capital Works	1,600,000	1,166,671	433,329	1,600,000	1,166,671	433,329
	Environment Agency Precept	145,835	145,835	0	145,835	145,835	0
5.	Maintenance Works	1,953,938	1,898,532	55,406	1,953,938	1,898,532	55,406
6.	Administration Charges	528,822	539,369	-10,547	528,822	539,369	-10,547
	Cost of Rechargeable Works	0	83,862	-83,862	0	83,862	-83,862
	Development Expenditure	0	2,273	-2,273	0	2,273	-2,273
3.	Net Deficit/(Surplus) on Operating Accounts	0	59,859	-59,859	0	59,859	-59,859
	Total Expenditure	£4,228,595	£3,896,401	£332,194	£4,228,595	£3,896,401	£332,194
	Profit/(Loss) on Disposal of Fixed Assets	£0	£92,707	£92,707	£0	£92,707	£92,707
7.	Net Surplus/(Deficit)	-£671,128	-£144,948	£526,180	-£671,128	-£144,948	£526,180

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Notes	Balance Sheet as at 31-3-2023	Opening Balance £	Movement This Year £	Closing Balance £
8. Fixed Assets				
Land and Buildings		467,727	-12,904	454,822
Plant and Equipment		879,594	226,821	1,106,416
Office and RT Equipment		0	0	0
Pumping Stations		0	0	0
Shared Consortium Assets		0	0	0
		1,347,321	213,917	1,561,238
Current Assets				
9. Bank Account		196,302	-168,199	28,103
Stock		10,351	1,786	12,136
10. Trade Debtors		4,966	65,243	70,209
11. Work in Progress		0	0	0
12. Term Deposits		3,000,000	0	3,000,000
13. Drainage Rates and Special Levies Due		-510	1,400	890
Prepayments		0	0	0
Prepayments to WMA		18,564	-21,479	-2,915
Accrued Interest		0	0	0
VAT Due		79,675	20,370	100,045
14. Grants Due		55,059	-55,059	0
		3,364,406	-155,938	3,208,469
Less Current Liabilities				
Trade Creditors		78,571	133,172	211,743
Accruals		33,548	74,168	107,716
Payroll Controls		0	0	0
Payments Received in Advance		36,049	-34,157	1,892
		148,168	173,183	321,351
Net Current Assets		3,216,238	-329,121	2,887,118
Less Long Term Liabilities				
22. Pension Liability		5,756,000	-1,939,000	3,817,000
Net Assets		-£1,192,441	£1,823,797	£631,356
Reserves				
Earmarked				
15. General Reserve		403,434	135,397	538,831
16. Development Reserve		853,748	93,115	946,863
17. Plant Reserve		1,734,293	-108,658	1,625,635
18. Capital Works Reserve		1,075,000	-264,802	810,198
20. Grants Reserve		82,371	29,744	112,115
		4,148,846	-115,204	4,033,643
Non-Distributable				
19. Revaluation Reserve		414,713	0	414,713
21. Pension Reserve		-5,756,000	1,939,000	-3,817,000
		-5,341,287	1,939,000	-3,402,287
Total Reserves		-£1,192,441	£1,823,797	£631,356

S JEFFREY BSc (Hons) FCCA CPFA
FINANCE & RATING MANAGER

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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	1,461,582	1,461,582
Boston Borough Council	1,027	1,027
	1,462,609	1,462,609

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

	<u>Y-T-D Budget</u>	<u>Y-T-D Actual</u>
Shared Income from WMA	191,826	321,744
Commuted Maintenance	0	0
Sundry Income	0	6,168
Summons Costs	0	1,500
	191,826	329,412

- 2ii. Insurance Claims

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

Other Income Total

191,826	329,412
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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	3,742
Mobile Plant Operations Account	0	56,117
	0	59,859

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 2024.

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	600,060	525,155
Plant Charges	401,880	366,964
Out-sourced Work	157,360	153,990
Materials	184,300	166,913
Electricity	172,000	232,529
Telemetry	23,400	25,372
Depreciation	0	0
Insurance	34,000	49,832
Compensation	79,000	65,623
Direct Works	1,652,000	1,586,378
Technical Support Staff Costs	256,159	265,110
Other Technical Support Costs	35,779	37,485
Biodiversity Action Plan Costs	10,000	9,559
Asset Refurbishment Provision	0	0
Maintenance Works	1,953,938	1,898,532

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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	129,762	133,797
Other Administration Costs	163,252	218,447
Depreciation - Marsh Reeves Refurbishment	12,904	12,904
Drainage Rates AV (Increases)/Decreases	58,904	8,614
Sundry Expenses	0	386
Pension Deficit Recovery Payments	150,000	150,000
Sundry Debtors Written Off	0	0
Settlement Discount Taken	14,000	15,220
	528,822	539,369

Other Administration charges are higher than budgeted, due to being unable to rent out the vacant offices in South Holland, these are now attracting business rates (previously paid by the tenant) which have been backdated by the council to when the tenant moved out. We were also advised Pierpoint House would not attract business rates due to being in the enterprise zone, it appears the boundary may have been changed and the zone now ends at our fence. Cleaning costs have also increased significantly with the retirement of the current cleaner. Electricity costs were higher than expected due to the increases seen last year. We hope these will now reduce with the installation of the solar panels, and the reduction we are seeing currently in cost per kWh.

6(ii). Consortium Charges

	Y-T-D Budget	Y-T-D Actual
Expenses		
Technical Support Staff (note 5)	256,159	265,110
Other Technical Support (note 5)	35,779	37,485
Administration Staff Costs (note 6i)	129,762	133,797
Other Administration Costs (Note 6i)	163,252	218,447
Less: Shared Income from the WMA (note 2i)	-191,826	-321,744
Net Consortium Charge	393,126	333,095

7. At the time of preparing the Estimates for 2022/23, the Board planned to finance the estimated net deficit as follows:

	Budget
Transfer from the Capital Works Reserve	-431,000
Transfer from the Development Reserve	0
Transfer from the Plant Reserve	-173,125
Transfer from the Partnership Working Reserve	0
Reducing/(Inc.) the Balance of the General Reserve	-67,003
(=) Original Estimated Net Deficit	-671,128
(-) FDGiA Subsequently Awarded by EA	
(=) Estimated Net Deficit	-671,128

8. TANGIBLE FIXED ASSETS

	Pumping Stations	Land and Buildings	Plant and Equipment	Office & RT Equipment	Total
Cost					
Opening Balance as at 1-4-2022	156,750	871,257	2,247,686	24,628	3,300,321
(+) Additions	0	0	461,740	0	461,740
(-) Disposals	0	0	-447,924	-24,628	-472,553
Closing Balance as at 31-3-2023	156,750	871,257	2,261,502	0	3,289,509
Depreciation					
Opening Balance as at 1-4-2022	156,750	403,530	1,368,092	24,628	1,953,001
(+) Depreciation Charge for Year	0	12,904	234,424	0	247,328
(-) Accumulated Depreciation Written Out on Disposal	0	0	-447,430	-24,628	-472,058
Closing Balance as at 31-3-2023	156,750	416,434	1,155,086	0	1,728,271
Net Book Value at 1-4-2022	0	467,727	879,594	0	1,347,321
Net Book Value at 31-3-2023	0	454,822	1,106,416	0	1,561,238

Full details of all movements during this year are recorded in the Board's Fixed Asset Register, which is available on request.

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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:

	2021/22	2022/23
Opening Balance as at 1-4-2022	644,544	196,302
Receipts	3,834,964	4,627,400
Payments	-4,283,206	-4,795,600
Closing Balance as at 31-3-2023	196,302	28,103
Balance on Statement as at 31-3-2023	378,302	27,115
Less: Unpresented Payments	-182,027	0
Add: Unpresented Receipts	28	988
Closing Balance as at 31-3-2023	196,302	28,103

10. The Aged Debtor profile is currently as follows:

Debt period	Amount	Number of Debtors
<=30 days	68,719	8
>30 days and <=60 days	480	1
>60 days and <=90 days	0	0
>90 days	1,011	3
	70,209	12

>90 days	Amount	Inv. Date	Originator
AmcoGiffen	960	30/11/2022	K Vines
AWE Horticulture	26	30/11/2022	K Vines
Mr and Mrs Greenacre	25	30/11/2022	K Vines
	1,011		

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

Customer	Amount
	0
	0

12. Term Deposits are currently as follows:

Financial Institution	Capital	Investment Date	Maturity Date	Interest Rate
Principality Building Society	500,000	28/02/2023	28/04/2023	3.73%
Progressive Building Society	500,000	22/02/2023	22/05/2023	3.85%
Vernon Building Society	500,000	14/10/2022	09/06/2023	4.05%
Saffron Building Society	500,000	01/12/2022	03/07/2023	3.60%
West Bromwich Building Society	500,000	16/12/2022	17/07/2023	3.66%
National Counties Building Society	500,000	16/01/2023	16/10/2023	3.95%
	3,000,000			

13. Special Levies are paid by Constituent Councils in two halves due on 1 May and 1 November every year. There are currently 60 Ratepayers that have not paid their Drainage Rates for 2022/23, as compared to 79 Ratepayers this time last year. Summarised transactions for Drainage Rates and Special Levies during the year are as follows:

	2021/22	2022/23
Arrears b/fwd	-873	-510
Drainage Rates for the Year	1,117,686	1,218,390
Special Levies for the Year	1,383,377	1,463,734
New Assessments	4,654	3,210
Value Decreases	-23,144	-16,366
Value Increases	18,559	12,850
Payments Received	-2,434,318	-2,604,014
Settlement Discount	-13,569	-15,203
Returned/(Represented) Amounts	4,922	3,132
Paid Refund	790	572
Summons Collection Costs	1,125	2,025
Irrecoverables and Write Offs	-1,527	-274
Sundry Adjustments	337	-9,574
Compensation	-58,529	-57,082
Arrears c/fwd	-510	890

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

14. Grants Due on the following scheme

2021/22	2022/23
0	0
0	0

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

	2021/22	2022/23
Opening Balance as at 1-4-2022	498,258	403,434
Net Surplus/(Deficit) for the Year	-171,731	-144,948
Net Transfer (to)/from Capital Works Reserve	76,907	264,802
Net Contributions Transferred (to)/from Development Reserve	0	-93,115
Transfer Balance(to)/from Plant Reserve	0	108,658
Closing Balance as at 31-3-2023	403,434	538,831

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

	2021/22	2022/23
Opening Balance as at 1-4-2022	853,748	853,748
Net Contributions Transferred from General Reserve	0	93,115
Closing Balance as at 31-3-2023	853,748	946,863

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

	2021/22	2022/23
Opening Balance as at 1-4-2022	1,734,293	1,734,293
Net Contributions Transferred from General Reserve	0	-108,658
Closing Balance as at 31-3-2023	1,734,293	1,625,635

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

		Tfr from/(to)		
		2021/22	Gen. Reserve	2022/23
N/A	Unallocated, available for partnership working	200,000	0	200,000
SCH18	Telemetry	20,000	-943	19,057
ASSORT.	Catchment Modelling + Minor Capital Works	45,000	8,300	53,300
SCH65	Westmere P/S and Sluice Refurbishment	15,000	-15,000	0
SCH67	Fleet Haven Pumping Station Refurbishment	15,000	-15,000	0
SCH68	Dawsmere Pumping Station Refurbishment (incl Weedscreen)	700,000	-600,000	100,000
SCH69	Lords Pumping Station Refurbishment	30,000	320,000	350,000
SCH77	Lower Fulney Drainage Works	50,000	0	50,000
SCH81	Holbeach Drainage Study	0	37,841	37,841
		1,075,000	-264,802	810,198

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

	2022/23
Opening Balance as at 1-4-2022	414,713
Less:	
Pumping Station Depreciation	0
Closing Balance as at 31-3-2023	414,713

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Note Notes to the Accounts

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

	<u>2022/23</u>
Opening Balance as at 1-4-2022	27,312
Add: Grant Received	608,203
Less: Grant Applied	<u>-523,400</u>
	<u>112,115</u>
 Add: Grant Due	 <u>0</u>
Closing Balance as at 31-3-2023	<u><u>112,115</u></u>

	<u>2021/22</u>	<u>2022/23</u>
SCH69 Lords Pump Refurbishment Study	-55,059	0
SCH78 Lutton Leam Outfall Sluice Refurbishment Study	16,316	14,929
SCH79 Exeter Drain North Matmore Gate Pipeline Refurbishment	30,840	0
SCH80 Holbeach Drainage Study	35,214	52,827
SCH81 Gedney Drove End Drainage Improvements	0	687
SCH83 South Holland Main Drain Study	0	35,393
SCH84 Wragg Marsh Culvert Repair	<u>0</u>	<u>8,279</u>
	<u>27,312</u>	<u>112,115</u>

	<u>0</u>
Grants Due as at 31-3-2023	<u><u>0</u></u>

21. Pension Liability

- (i) The Pension Liability is calculated by the Local Government Pension Scheme (LGPS) Fund Actuary at the end of every financial year. It is a notional liability that is shown as a Long Term Liability on the Balance Sheet. This figure is meant to show the extent of the Board's liability at the Balance Sheet date, based on a number of actuarial assumptions. However it is important to note that this sum does not represent an estimate of the exit cost of withdrawing from the LGPS at the Balance Sheet date.
- (ii) The Board is a member of the Water Management Alliance Consortium and as such also has a proportion of the pension liability for the shared staff that are employed by King's Lynn IDB, t/a the Water Management Alliance. The Fund Actuary for Norfolk County Council has prepared a separate Report for the Water Management Alliance, which identifies a notional net pension liability of £121,000 as at 31 March 2023 that is shared by all 6 Member Boards. The Board's share of this pension liability is set out every year in the WMAs Basis of Apportionment, which was approved by the Board on 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 £281,416.15 up to 31/03/23.
- (ii) The Board uses Rating Software for the collection of Drainage Rates known as DRS. The software was developed by Mr P J Camamile, the Chief Executive, and is supported by Byzantine Ltd. Mr P J Camamile is the Company Secretary of Byzantine Ltd, and his wife, Mrs P Camamile is a Director. Both are shareholders.
- (iii) The Board is a member of the Water Management Alliance Consortium, who provide administrative services to the Board. The Board has 3 representatives who serve on the Consortium Management Committee, that include the Chairman and Vice Chairman of the Board.

S JEFFREY BSc (Hons) FCCA CPFA
FINANCE & RATING MANAGER

From:

To:

01 April 2022

31 March 2023

Period To:

Year Ended:

12

31 March 2023

Our ID	Capital Works	EA Ref.	GiA Level %	Actual 2020/21	Actual 2021/22	Actual 2022/23	Annual Estimate 2022/23 £	Variance (2022/23) £	Cumulative Gross Cost C/Fwd £	Approved Cost £	Variance (adverse)/favourable £	Grant Receivable £	Grant Received B/Fwd £	Grant Received 2022/23 £	Grant Received C/Fwd £	Grant Due/ (Unapplied) £	Grant Applied £
Grant Aided Works:																	
SCH65	Westmere Pumping Station & Sluice Refurbishment	IDB0399	100%	21,022	253,828	£5,176	10,000	4,824	540,606	537,000	-3,606	537,000	111,000	0	111,000	0.00	0.00
SCH68	Dawsmere Pumping Station Refurbishment	IDB0423	100%	8,583	226,173	£552,684	750,000	197,316	913,809	1,252,000	338,191	913,809	142,000	0	142,000	0.00	0.00
SCH69	Lords Pumping Station Refurbishment	IDB0425	100%	49,527	88,608	£198,704	250,000	51,296	388,762	768,000	379,238	388,762	135,000	249,000	384,000	0.00	193,941.22
SCH78	Lutton Leam Outfall Sluice Refurbishment Study	IDB0517	100%	0	13,684	£1,388	0	-1,388	15,072	30,000	14,929	15,072	30,000	0	30,000	-14,928.50	1,387.79
SCH79	Exeter Drain North Pipeline & Open Channel Refurb/Rehab	IDB0519	100%	0	19,160	£35,233	50,000	14,767	54,393	140,000	85,607	54,393	50,000	0	50,000	0.00	30,840.24
SCH80	Holbeach Drainage Study	IDB0516	100%	0	4,786	£72,387	160,000	87,613	77,173	200,000	122,827	77,173	40,000	90,000	130,000	-52,826.99	72,387.32
SCH81	Gedney Drove End Drainage Improvements	IDB0557	100%	0	2,044	£161,472	200,000	38,528	163,516	202,104	38,588	163,516	0	164,203	164,203	-687.13	163,515.87
SCH83	South Holland Main Drain Study	IDB0562	100%	0	0	£14,607	100,000	85,393	14,607	250,000	235,393	14,607	0	50,000	50,000	-35,393.29	14,606.71
SCH84	Wragg Marsh Culvert Repair	IDB0563	100%	0	0	£46,721	0	-46,721	46,721	55,000	8,279	46,721	0	55,000	55,000	-8,279.38	46,720.62
				79,132	608,282	£1,088,371	1,520,000	431,629	2,214,659	3,434,104	1,219,445	2,211,052	508,000	608,203	1,116,203	-112,115.29	523,399.77
Local Levy Aided:																	
Grant/Local Levy Aided:																	
SCH67	Fleet Haven Pumping Station Refurbishment	IDB0424	100%	245,647	309,732	£15,656	10,000	-5,656	947,247	1,079,000	131,753	398,656	383,000	0	383,000	0	0
Non-Grant Aided Works:																	
SCH18	Telemetry Renewal	N/A	0%	14,078	305	£943	0	-943	204,133	240,000	35,867	0	0	0	0	0	0
SCH60	Modelling - general	N/A	0%	0	0	£280	0	-280	17,991	20,000	2,009	0	0	0	0	0	0
SCH82	Moulton River Piping, Moulton Sea End	N/A	0%	0	0	£61,420	61,420	0	0	70,000	0	0	0	0	0	0	0
				0	0	£0	8,580	8,580	0	0	0	0	0	0	0	0	0
				14,078	305	£62,644	70,000	7,356	222,124	330,000	37,876	0	0	0	0	0	0
Totals				£338,857	£918,318	£1,166,671	£1,600,000	£433,329	£3,384,030	£4,843,104	£1,389,074	£2,609,708	£891,000	£608,203	£1,499,203	-£112,115.29	£523,399.77

K L J VINES
AREA MANAGER

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

MAINTENANCE		Actual 2021/22 £	Actual 2022/23 £	Annual Estimate £	Variance £
DRAINS					
DM01	Hand Roding	15,631	11,634	13,500	1,866
DM02	Mechanical Roding	495,469	499,187	470,000	-29,187
DM03	Chemical Weed Control	4,643	7,190	7,100	-90
DM04	Mudding Channels	98,005	49,063	65,000	15,937
DM05	Cleansing Culverts and Inspecting Pipes	22,332	8,914	28,500	19,586
DM06	Bushing and Tree Coppicing	63,820	61,659	66,000	4,341
DM07	Vermin Control	12,916	13,727	14,500	773
DM08	New Access Works	35,333	66,538	75,000	8,462
DM09	Slip Repairs	221,835	186,155	254,000	67,845
DM10	Reinstating Land Tile Outfalls	25,665	89,153	70,000	-19,153
DM10MSE	Drain Improvements HP Moulton Seas End	989	0	0	0
DM10WHA	Drain Improvements HP Whaplode	0	0	0	0
DM11	Culvert Repairs and Renewals	11,170	16,050	36,500	20,450
DM12	Gauge Boards	468	0	500	500
DM13	Fencing	2,779	4,914	7,000	2,086
DM14	Gates	6,752	18,184	17,500	-684
DM15	Rubbish Clearance (Inert)	11,216	9,117	13,300	4,183
DM16	Rubbish Clearance (Vehicles)	28	84	500	416
DM17	Rubbish Clearance (Hazardous)	105	30	800	770
DM18	Rubbish Clearance (Tyres)	0	1,185	600	-585
DM19	Wracking	0	0	1,000	1,000
DM20	General Duties	4,934	9,689	11,500	1,811
DM21	Freshwater Feeds	0	999	1,000	2
DM22	Pump/Sluice Runs	15,670	18,535	23,000	4,465
DM23	Marker Posts	11,677	14,671	14,200	-471
		£1,061,437	£1,086,677	£1,191,000	£104,323
EW01		0	0	0	0
PR02	Telemetry	12,797	13,450	13,000	-450
PUMPING STATIONS					
PS01	Fleet Haven	20,742	28,454	22,700	-5,754
PS02	Dawsmere	11,200	35,428	18,700	-16,728
PS03	Lords	11,707	24,447	19,700	-4,747
PS04	Fleet Fen	14,469	19,649	22,750	3,101
PS05	Clay Lake	7,834	43,555	45,200	1,645
PS06	Wisemans	51,384	36,992	38,800	1,808
PS07	Peartree Hill	8,822	13,229	16,100	2,871
PS08	Donningtons	5,308	6,339	8,100	1,761
PS09	Little Holland	20,217	37,284	41,400	4,116
PS10	Sutton St James	4,268	5,836	6,650	814
PS11	Manor Farm	11,905	20,981	8,100	-12,881
PS12	Westmere	4,450	5,153	6,900	1,747
PS13	Holbeach Bank	20,006	8,318	11,250	2,932
PS14	Gotts	18,083	4,303	11,550	7,247
PS15	Roses	3,820	18,463	19,900	1,437
PS16	Lawyers	36,435	127,665	58,000	-69,665
PS17	Long Sutton Pit	2,709	3,699	5,200	1,501
		£253,362	£439,794	£361,000	-£78,794
TIDAL SLUICES					
TS01	George Hay	87	127	8,000	7,873
TS04	Holbeach River	278	176	800	624
TS05	Lawyers	0	0	0	0
TS06	Lutton Larn	817	1,290	5,500	4,210
TS07	Westmere	136	0	1,200	1,200
TS08	Sutton Bridge	7,137	11,112	23,000	11,888
TS08A	Sutton Bridge Sluice Operations	510	250	0	-250
TS09	Wragg Bridge Outfall	161	2,596	900	-1,696
TS10	Bubble Curtain	0	0	0	0
		£9,125	£15,551	£39,400	£23,849

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

MAINTENANCE		Actual 2021/22 £	Actual 2022/23 £	Annual Estimate £	Variance £
SECOND LINE SLUICES					
SL01	Fosdyke Marsh	188	120	210	90
SL02	Moulton River	748	847	210	-637
SL03	New Sea Bank Outfall	68	93	4,500	4,407
SL04	Wards Enclosure Soke Dyke	8,649	2,784	2,000	-784
SL05	Holbeach River Old Sluice	1,573	1,110	760	-350
SL06	Andersons	134	253	210	-43
SL07	Thimbleby	714	867	210	-657
SL08	Salt Marsh Soke Dyke	176	133	2,960	2,827
SL09	Coffee Tan	68	133	210	77
SL10	Daisy Hall	113	133	210	77
SL11	Gedney Enclosure to Dawsmere	96	134	210	77
SL12	Gedney Enclosure	748	853	210	-643
SL13	J C Mossops Enclosure	68	120	210	90
SL14	Lutton Leam - Salt Lake	102	120	210	90
SL15	Lutton Leam Road Bridge	748	20,888	28,700	7,812
		£14,194	£28,589	£41,020	£12,431
WATER LEVEL CONTROL STRUCTURES					
WL01	Decoy	0	0	0	0
WL02	Wheatmere	0	0	80	80
WL03	St Catherines	0	0	0	0
WL04	Bell Row	0	20	80	60
WL05	Brother House Bar	0	0	80	80
WL06	Ropers Bridge (Whaplode River)	0	2,036	3,020	984
WL07	Quick Lane Drain Connection	0	80	80	0
WL08	Quick Lane Intake (SHMD)	0	80	80	0
WL09	Oxcroft Connection	0	100	80	-20
WL11	Jekyls Bank (Quick Lane)	0	0	80	80
		£0	£2,316	£3,580	£1,264
DIRECT WORKS		£1,350,915	£1,586,378	£1,649,000	£62,622
TECHNICAL SUPPORT STAFF COSTS		242,920	265,110	256,159	-8,951
TECHNICAL SUPPORT OTHER COSTS		34,996	37,485	35,779	-1,706
BIODIVERSITY ACTION PLAN COSTS		10,000	9,559	10,000	441
ASSET REFURBISHMENT PROVISION		0	0	0	0
CONTINGENCY		0	0	0	0
WORKSHOP OVERHEAD (MOVED TO LABOUR OPS AC)		0	0	3,000	3,000
MAINTENANCE WORKS		£1,638,831	£1,898,532	£1,953,938	£55,406

D MORRIS
OPERATIONS MANAGER

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

MAINTENANCE		Actual 2022/23 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
DRAINS											
DM01	Hand Roding	11,634.41	1,649.00	6,574.00	3,411.41	0.00	0.00	0.00	0.00	0.00	0.00
DM02	Mechanical Roding	499,186.58	214,224.75	198,042.50	3,722.70	26,115.13	0.00	0.00	0.00	0.00	57,081.50
DM03	Chemical Weed Control	7,189.58	373.50	6,543.00	147.25	125.83	0.00	0.00	0.00	0.00	0.00
DM04	Mudding Channels	49,062.75	17,735.25	30,367.50	920.00	40.00	0.00	0.00	0.00	0.00	0.00
DM05	Cleansing Culverts and Inspecting Pipes	8,914.00	2,242.50	6,267.00	0.00	404.50	0.00	0.00	0.00	0.00	0.00
DM06	Bushing and Tree Coppicing	61,658.86	18,883.75	33,245.00	9,019.43	510.68	0.00	0.00	0.00	0.00	0.00
DM07	Vermin Control	13,726.98	136.50	0.00	13,580.82	9.66	0.00	0.00	0.00	0.00	0.00
DM08	New Access Works	66,538.41	14,284.00	28,690.00	772.00	22,792.41	0.00	0.00	0.00	0.00	0.00
DM09	Slip Repairs	186,155.40	52,027.00	59,053.00	3,390.00	71,685.40	0.00	0.00	0.00	0.00	0.00
DM10	Reinstating Land Tile Outfalls	89,153.07	26,070.25	43,968.50	3,630.00	6,943.00	0.00	0.00	0.00	0.00	8,541.32
DM11	Culvert Repairs and Renewals	16,049.81	2,689.75	10,367.00	330.00	2,663.06	0.00	0.00	0.00	0.00	0.00
DM12	Gauge Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM13	Fencing	4,913.83	472.25	2,668.00	1,210.00	563.58	0.00	0.00	0.00	0.00	0.00
DM14	Gates	18,184.11	1,722.50	12,954.00	0.00	3,507.61	0.00	0.00	0.00	0.00	0.00
DM15	Rubbish Clearance (Inert)	9,117.23	2,659.25	5,432.50	3,454.78	-2,429.30	0.00	0.00	0.00	0.00	0.00
DM16	Rubbish Clearance (Vehicles)	84.00	0.00	84.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM17	Rubbish Clearance (Hazardous)	30.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00
DM18	Rubbish Clearance (Tyres)	1,185.25	324.25	861.00	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	9,688.74	346.50	9,112.00	0.00	230.24	0.00	0.00	0.00	0.00	0.00
DM21	Freshwater Feeds	998.50	0.00	0.00	998.50	0.00	0.00	0.00	0.00	0.00	0.00
DM22	Pump Runs	18,534.75	1,606.75	16,928.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DM23	Marker Posts	14,670.90	318.50	6,012.00	0.00	8,340.40	0.00	0.00	0.00	0.00	0.00
		£1,086,677.16	£357,766.25	£477,169.00	£44,616.89	£141,502.20	£0.00	£0.00	£0.00	£0.00	£65,622.82
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	13,449.92	0.00	0.00	0.00	0.00	0.00	13,449.92	0.00	0.00	0.00

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

MAINTENANCE	Actual 2022/23 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
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PUMPING STATIONS

PS01	Fleet Haven	28,453.60	99.76	1,437.90	1,235.00	48.91	21,791.06	909.65	0.00	2,931.32	0.00
PS02	Dawsmere	35,428.17	113.19	1,751.90	850.07	20.45	28,851.59	909.65	0.00	2,931.32	0.00
PS03	Lords	24,447.00	264.19	3,345.90	2,520.40	9.95	14,934.67	440.57	0.00	2,931.32	0.00
PS04	Fleet Fen	19,649.49	127.44	881.90	1,292.60	284.95	13,285.41	845.87	0.00	2,931.32	0.00
PS05	Clay Lake	43,555.39	296.19	3,493.90	32,170.43	96.57	4,116.53	450.45	0.00	2,931.32	0.00
PS06	Wisemans	36,991.91	144.69	1,791.90	1,371.61	153.57	29,656.90	941.92	0.00	2,931.32	0.00
PS07	Peartree Hill	13,229.21	185.97	1,387.90	1,235.07	200.20	6,379.10	909.65	0.00	2,931.32	0.00
PS08	Donningtons	6,338.66	92.22	1,109.90	1,235.07	60.50	0.00	909.65	0.00	2,931.32	0.00
PS09	Little Holland	37,284.07	101.98	1,424.45	3,149.07	134.67	28,291.43	1,251.15	0.00	2,931.32	0.00
PS10	Sutton St James	5,835.60	80.23	1,236.45	889.97	0.00	0.00	697.63	0.00	2,931.32	0.00
PS11	Manor Farm	20,980.98	1,307.23	9,738.45	1,235.08	3,652.10	2,116.80	0.00	0.00	2,931.32	0.00
PS12	Westmere	5,152.98	30.73	272.45	1,235.08	9.00	674.40	0.00	0.00	2,931.32	0.00
PS13	Holbeach Bank	8,317.53	688.48	1,151.00	1,235.05	0.00	1,180.50	1,131.18	0.00	2,931.32	0.00
PS14	Gotts	4,303.06	50.98	579.00	661.78	48.91	-897.68	928.75	0.00	2,931.32	0.00
PS15	Roses	18,462.88	3,248.23	1,552.00	7,989.95	139.59	1,673.03	928.75	0.00	2,931.33	0.00
PS16	Lawyers	127,665.21	740.98	5,370.00	22,175.56	18,365.23	78,082.11	0.00	0.00	2,931.33	0.00
PS17	Long Sutton Pits	3,698.74	30.73	153.00	501.95	0.00	81.73	0.00	0.00	2,931.33	0.00
		£439,794.48	£7,603.22	£36,678.00	£80,983.74	£23,224.60	£230,217.58	£11,254.87	£0.00	£49,832.47	£0.00

TIDAL SLUICES

TS01	George Hay	126.75	6.75	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS04	Holbeach River	175.75	27.75	120.00	0.00	28.00	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	1,290.36	41.25	516.00	733.11	0.00	0.00	0.00	0.00	0.00	0.00
TS07	Westmere	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TS08	Sutton Bridge	11,112.23	235.50	4,836.00	2,133.47	928.88	2,311.52	666.86	0.00	0.00	0.00
TS08A	Sutton Bridge Sluice Operations	249.91	53.25	110.00	86.66	0.00	0.00	0.00	0.00	0.00	0.00
TS09	Wragg Bridge Outfall	2,596.25	550.25	1,524.00	250.00	272.00	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
		£15,551.25	£914.75	£7,226.00	£3,203.24	£1,228.88	£2,311.52	£666.86	£0.00	£0.00	£0.00

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

MAINTENANCE		Actual 2022/23 £	Plant Charges £	Labour Charges £	Out-Sourced Work £	Materials £	Electricity £	Telemetry £	Depreciation £	Insurance £	Compensation £
SECOND LINE SLUICES											
SL01	Fosdyke Marsh	120.18	20.18	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL02	Moulton River	846.54	13.43	100.00	733.11	0.00	0.00	0.00	0.00	0.00	0.00
SL03	New Sea Bank Outfall	93.43	13.43	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL04	Wards Enclosure Soke Dyke	2,784.43	280.43	406.00	1,500.00	598.00	0.00	0.00	0.00	0.00	0.00
SL05	Holbeach River Old Sluice	1,109.85	13.43	320.00	733.11	43.31	0.00	0.00	0.00	0.00	0.00
SL06	Andersons	253.43	13.43	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL07	Thimbleby	866.54	13.43	120.00	733.11	0.00	0.00	0.00	0.00	0.00	0.00
SL08	Salt Marsh Soke Dyke	133.43	13.43	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL09	Coffee Tan	133.43	13.43	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL10	Daisy Hall	133.43	13.43	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL11	Gedney Enclosure to Dawsmere	133.50	13.50	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL12	Gedney Enclosure	853.11	0.00	120.00	733.11	0.00	0.00	0.00	0.00	0.00	0.00
SL13	J C Mossops Enclosure	120.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL14	Lutton Leam - Salt Lake	120.00	0.00	120.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SL15	Lutton Leam Road Bridge	20,887.61	34.50	120.00	20,733.11	0.00	0.00	0.00	0.00	0.00	0.00
		£28,588.91	£456.05	£2,326.00	£25,165.55	£641.31	£0.00	£0.00	£0.00	£0.00	£0.00
WATER LEVEL CONTROL STRUCTURES											
WL01	Decoy	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL02	Wheatmere	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	20.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL05	Brother House Bar	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL06	Ropers Bridge (Whaplode River)	2,036.29	224.00	1,476.00	20.75	315.54	0.00	0.00	0.00	0.00	0.00
WL07	Quick Lane Drain Connection	80.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL08	Quick Lane Intake (SHMD)	80.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
WL09	Oxcroft Connection	100.00	0.00	100.00	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
		£2,316.29	£224.00	£1,756.00	£20.75	£315.54	£0.00	£0.00	£0.00	£0.00	£0.00
DIRECT WORKS		£1,586,378.01	£366,964.27	£525,155.00	£153,990.17	£166,912.53	£232,529.10	£25,371.65	£0.00	£49,832.47	£65,622.82

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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
7122	Caterpillar Excavator - MR	1,206	Hours	27.00	32,562.00	2,915.24	6,782.50	11,321.60	795.20	0.00	0.00	21,814.54	10,747.46
7123	Caterpillar Excavator - MR	1,053	Hours	27.00	28,417.50	2,364.45	2,124.00	10,638.49	795.20	0.00	0.00	15,922.14	12,495.36
7124	Liebherr Excavator LO19 XSJ	1,559	Hours	29.00	45,225.23	7,695.97	942.00	10,731.02	1,125.20	0.00	20,222.16	40,716.35	4,508.88
7125	Volvo Excavator EF19 RBZ	1,345	Hours	30.00	40,350.00	3,191.23	846.00	12,469.62	960.20	0.00	21,369.96	38,837.01	1,512.99
7126	Volvo EC220EL Excavator EU70 EDC	1,079	Hours	27.00	29,119.50	2,578.04	420.00	9,887.64	960.20	0.00	24,435.84	38,281.72	-9,162.22
7127	Volvo EC220EL Excavator EU70 EDC	293	Hours	27.00	7,897.50	208.55	320.00	2,811.90	298.20	0.00	16,408.35	20,047.00	-12,149.50
	360 Excavators	6,534			183,571.73	18,953.48	11,434.50	57,860.27	4,934.20	0.00	82,436.31	175,618.76	7,952.97
7334	Toyota Hilux - AO58 UUN	4,209	Miles	0.75	3,156.75	1,224.58	180.00	1,175.01	889.66	0.00	0.00	3,469.25	-312.50
7336	Toyota Hilux - AU62 OUS	6,006	Miles	0.75	4,504.50	1,272.42	196.00	2,226.37	892.80	0.00	0.00	4,587.59	-83.09
7338	Toyota Hilux FY17 LNK	4,734	Miles	0.75	3,550.55	563.27	620.00	2,218.65	501.90	0.00	530.40	4,434.22	-883.67
7339	Ford Transit Connect AK18 RZY	3,445	Miles	0.75	2,583.99	1,044.96	0.00	759.85	791.90	0.00	1,032.84	3,629.55	-1,045.56
7341	Vauxhall Combo DN18 LTA	2,938	Miles	0.75	2,203.50	258.87	90.00	490.75	791.90	0.00	779.28	2,410.80	-207.30
7342	Ford Transit Courier AF68 UEE	3,425	Miles	0.75	2,568.73	440.76	40.00	557.03	791.90	0.00	948.12	2,777.81	-209.08
	Pooled Vehicles	24,757			18,568.02	4,804.86	1,126.00	7,427.66	4,660.06	0.00	3,290.64	21,309.22	-2,741.20
7151	JCB - KX05 OBK - Disposed				0.00	0.00	0.00	0.00	-756.00	0.00	0.00	-756.00	756.00
7152	JCB 3CX - FE71 BFA	641	Hours	20.00	12,820.00	734.55	100.00	2,449.94	960.20	0.00	15,273.00	19,517.69	-6,697.69
7206	JCB TLT35D 4WD Forklift	155	Hours	10.00	1,550.00	163.33	240.00	281.68	0.00	0.00	6,888.48	7,573.49	-6,023.49
	JCBs	796		30.00	14,370.00	897.88	340.00	2,731.62	204.20	0.00	22,161.48	26,335.18	-11,965.18
7442	Class - FX14 AYD - Disposed				0.00	0.00	0.00	0.00	-94.51	0.00	0.00	-94.51	94.51
7443	Claas Arion - FX17 DFE	906	Hours	20.00	18,110.00	1,672.83	802.00	7,572.40	795.20	0.00	1,606.84	12,449.27	5,660.73
7444	Claas - FX68 AGO	1,312	Hours	20.00	26,240.00	3,063.15	944.00	15,855.65	795.20	0.00	8,257.08	28,915.08	-2,675.08
7445	New Holland Tractor - AE20 CFF	575	Hours	24.00	13,788.00	116.54	160.00	5,937.26	795.20	0.00	16,046.04	23,055.04	-9,267.04
7446	Valtra Tractor - AE21 CZL	1,310	Hours	24.00	31,440.00	6,756.56	596.00	14,742.42	795.20	0.00	19,802.88	42,693.06	-11,253.06
7447	New Holland Tractor AF72 HJA	122	Hours	24.00	2,928.00	13.50	294.00	1,080.27	2,606.05	0.00	7,370.01	11,363.83	-8,435.83
	Tractors	4,224			92,506.00	11,622.58	2,796.00	45,188.00	5,692.34	0.00	53,082.85	118,381.77	-25,875.77

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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)	2,090	Hours	10.00	20,900.00	3,625.04	10,996.00	83.13	0.00	0.00	3,507.84	18,212.01	2,687.99
7491	Sweeping Brush	0	Hours	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7492	Generators	0	Hours	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7545	Berky Tree Cutter	0	Hours	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7548	Herder Rapier BK HAB Flail	0	Hours	12.00	0.00	992.47	1,040.00	0.00	0.00	0.00	0.00	2,032.47	-2,032.47
7549	Herder KMZ150 Flail Mower	0	Hours	12.00	0.00	8.32	260.00	0.00	0.00	0.00	0.00	268.32	-268.32
7550	Herder KMZ150 Flail	390	Hours	12.00	4,680.00	82.17	776.00	0.00	0.00	0.00	0.00	858.17	3,821.83
7551	Herder Rapier BK HAB Flail	636	Hours	12.00	7,632.00	989.10	3,608.00	0.00	0.00	0.00	0.00	4,597.10	3,034.90
7552	McConnel Multisaw Head	0	Hours	12.00	0.00	0.00	0.00	0.00	0.00	0.00	794.52	794.52	-794.52
7553	TMK Tree Shear	0	Hours	12.00	0.00	0.00	0.00	0.00	0.00	0.00	257.18	257.18	-257.18
7554	Condor 2700 Mower	0	Hours	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7555	Herder KS860 Tree Shear	211	Hours	14.00	2,947.00	435.45	360.00	0.00	0.00	0.00	1,441.08	2,236.53	710.47
7556	KRM Front Flail	13	Hours	12.00	156.00	1,258.67	368.00	0.00	0.00	0.00	0.00	1,626.67	-1,470.67
7557	Herder Grenadier MBK523LSU (Attached to 7445)	498	Hours	12.00	5,976.00	296.09	2,100.00	0.00	0.00	0.00	13,452.00	15,848.09	-9,872.09
7558	Herder Eco Mower KMU180	20	Hours	12.00	234.00	27.55	0.00	0.00	0.00	0.00	1,285.92	1,313.47	-1,079.47
7559	Herder Cavalier MBKL420D	869	Hours	12.00	10,428.00	245.89	2,446.00	0.00	0.00	0.00	10,821.12	13,513.01	-3,085.01
7560	Eco Mower KMUWK180	765	Hours	12.00	9,180.00	139.71	1,552.00	0.00	0.00	0.00	1,697.16	3,388.87	5,791.13
7561	Herder Frontline KMZQ150	328	Hours	12.00	3,936.00	0.00	482.00	0.00	0.00	0.00	2,911.56	3,393.56	542.44
7562	Herder Stump Cutter SCS-550H	58	Hours	14.00	812.00	0.00	280.00	0.00	0.00	0.00	1,595.88	1,875.88	-1,063.88
7563	Vortex Landmaster 275 Flail Mower	61	Hours	12.00	726.00	0.00	140.00	0.00	0.00	0.00	1,185.00	1,325.00	-599.00
7564	Herder Cavalier MBKL420D	0	Hours	12.00	0.00	0.00	220.00	0.00	0.00	0.00	3,240.00	3,460.00	-3,460.00
7565	Herder Eco Mower KMU180	0	Hours	12.00	0.00	0.00	0.00	0.00	0.00	0.00	1,552.50	1,552.50	-1,552.50
7566	Herder Frontline KMZQ150 Mower	0	Hours	12.00	0.00	0.00	60.00	0.00	0.00	0.00	2,659.50	2,719.50	-2,719.50
Flail Mowers		3,848			46,707.00	4,475.42	13,692.00	0.00	0.00	0.00	42,893.42	61,060.84	-14,353.84

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

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
7205	Rotating Folding Grapple	53	Hours	14.00	735.00	0.00	100.00	0.00	0.00	0.00	822.96	922.96	-187.96
7636	6" Pump	0	Days	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7637	3" Pump	0	Days	39.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	100.00	-100.00
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"	96	Hours	10.00	960.00	0.00	0.00	0.00	0.00	0.00	3,851.16	3,851.16	-2,891.16
7903	Diesel Pump 6"	56	Hours	10.00	560.00	0.00	0.00	0.00	0.00	0.00	3,344.88	3,344.88	-2,784.88
7904	Diesel Pump 4"	216	Hours	15.00	3,240.00	0.00	0.00	0.00	0.00	0.00	4,400.04	4,400.04	-1,160.04
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
Specialist Equipment		421			5,495.00	0.00	200.00	0.00	0.00	0.00	12,419.04	12,619.04	-7,124.04
7908	Herder 3.1m Basket (7120)	0	Hours	4.00	0.00	117.30	67.63	16.00	0.00	51.17	0.00	252.10	-252.10
7911	Herder 3.1m Basket (7116)	0	Hours	4.00	0.00	117.30	67.63	16.00	0.00	52.12	0.00	253.05	-253.05
7913	Herder MXZT430 Basket (Spare)	0	Hours	5.00	0.00	117.36	67.63	16.00	0.00	52.12	0.00	253.11	-253.11
7914	Herder MXZT550B Basket (7119)	0	Hours	6.00	0.00	-9.45	-48.40	0.00	0.00	-11.41	0.00	-69.26	69.26
7917	Herder MRLT430SS Mowing Bucket (7440)	140	Hours	5.00	697.50	259.14	2,323.63	16.00	0.00	53.07	0.00	2,651.84	-1,954.34
7918	Herder MRLT430B Mowing Bucket (7120)	660	Hours	5.00	3,300.00	273.75	1,047.63	16.00	0.00	52.12	0.00	1,389.50	1,910.50
7920	Herder MRZT550B Mowing Bucket (7121)	0	Hours	6.00	0.00	209.44	901.63	16.00	0.00	52.12	0.00	1,179.19	-1,179.19
7921	Herder MXZT860B Mowing Bucket (7122)	517	Hours	9.00	4,648.50	261.29	3,312.03	16.00	0.00	52.12	0.00	3,641.44	1,007.06
7922	Herder MXZT860B Mowing Bucket (7123)	142	Hours	9.00	1,273.50	266.87	3,208.03	16.00	0.00	52.12	0.00	3,543.02	-2,269.52
7923	Herder MRZT300B Mowing Bucket (7124)	213	Hours	5.00	1,065.00	215.26	868.44	16.00	0.00	52.12	554.76	1,706.58	-641.58
7924	Herder MRZT550B Mowing Bucket (7125)	1,072	Hours	9.00	9,643.50	858.28	4,096.44	16.00	0.00	52.12	0.00	5,022.84	4,620.66
7925	Herder MRZT860 Mowing Bucket	208	Hours	9.00	1,867.50	334.42	3,396.84	16.00	0.00	52.12	3,249.36	7,048.74	-5,181.24
7926	Herder 3.1m Basket (7547)	0	Hours	4.00	0.00	121.00	268.84	16.00	0.00	52.14	0.00	457.98	-457.98
7927	Herder MRLT250 Mowing Bucket	36	Hours	3.00	108.00	146.65	266.00	16.00	0.00	51.19	945.00	1,424.84	-1,316.84
7928	Herder MRZT620 Mowing Bucket	606	Hours	7.00	4,239.00	116.00	1,166.00	16.00	0.00	51.19	1,436.40	2,785.59	1,453.41
Baskets		3,591			26,842.50	3,404.61	21,010.00	224.00	0.00	716.43	6,185.52	31,540.56	-4,698.06
Mobile Plant Operations Account (this year)		46,260			£408,960.25	£47,783.87	£61,594.50	£113,514.68	£15,490.80	£716.43	£225,977.10	£465,077.38	-£56,117.13
Mobile Plant Operations Account (last year)		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

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
	Work Done:				
7000	Labour and Workshop Charges	611,588.90	687,157.27	656,832.00	30,325.27
7005	Contributions from Contractors towards Fixed Overheads	0.00	80.50	0.00	80.50
		611,588.90	687,237.77	656,832.00	30,405.77
	Direct Costs:				
7010	Basic Pay	198,693.62	258,281.92	246,846.60	-11,435.32
7200	Plant Engineer (AGAR)	2,553.08	0.00	0.00	0.00
7201	Plant Engineer Other Costs of Employment	156.12	0.00	0.00	0.00
7020	Overtime	59,357.41	54,162.36	53,006.60	-1,155.76
7080	Call Out/Expenses	862.40	820.82	870.00	49.18
7100	Travelling	6,539.10	7,572.15	6,500.00	-1,072.15
7110	Holiday Pay	9,091.18	0.00	0.00	0.00
7120	Sick Pay	2,331.40	0.00	0.00	0.00
		279,584.31	320,837.25	307,223.20	-13,614.05
	Variable Overheads:				
7070	Staff Telephone Allowances	5,567.04	1,963.01	5,600.00	3,636.99
7071	Mapping Tablets and Licences	0.00	4,029.73	2,500.00	-1,529.73
7130	Employers NI Costs	24,165.04	32,522.93	31,520.38	-1,002.55
7140	Employers Pension Costs	77,737.01	89,816.44	86,058.84	-3,757.60
7150	Occupational Medical Health Checks	0.00	0.00	0.00	0.00
7240	Training Course Fees	20,387.44	4,619.55	6,000.00	1,380.45
7250	Protective Clothing/Health and Safety	13,787.59	11,008.53	10,000.00	-1,008.53
		141,644.12	143,960.19	141,679.22	-2,280.97
	Fixed Supervision Overheads:				
7160	Operations Manager (AGAR)	62,226.12	65,892.48	66,050.00	157.52
7161	Operations Manager (Other Employment Costs)	1,104.46	808.74	1,150.00	341.26
7176	Operations Manager - Vehicle KU17 WNS	5,517.33	6,130.40	6,550.66	420.26
7180	Works Supervisor (AGAR)	65,212.16	69,973.32	70,990.00	1,016.68
7181	Works Supervisor (Other Employment Costs)	521.30	646.74	625.42	-21.32
7196	Works Supervisor - Vehicle FX22 DSE	13,908.15	16,368.12	14,007.00	-2,361.12
		148,489.52	159,819.80	159,373.08	-446.72
	Workshop/Depot Overheads:				
	Water	0.00	0.00	0.00	0.00
7305	Electricity and Fuel	13,516.84	33,250.22	16,000.00	-17,250.22
7335	Telecomms	1,092.16	995.17	1,250.00	254.83
7320	Repairs and Maintenance	1,927.10	2,225.00	2,000.00	-225.00
7260	Small Tools and Consumables (ST07 & 7260)	12,593.78	20,585.32	20,000.00	-585.32
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
		38,436.38	66,362.21	48,556.50	-17,805.71
	Net Operating Surplus/(Deficit)	£3,434.57	-£3,741.68	£0.00	-£3,741.68

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
In-Field Productive Hours:					
L0102		2,171.50	2,039.50	2,166	-126.50
L0500		579.50	0.00	0	0.00
L0601		110.50	0.00	0	0.00
L0806		1,869.00	1,907.00	2,119	-212.00
L1304		1,783.50	1,962.00	2,129	-167.00
L1305		2,134.50	1,915.00	2,152	-237.00
L1801		2,056.50	1,956.50	2,212	-255.50
L1904		2,385.00	2,284.00	2,385	-101.00
L2009		165.00	0.00	0	0.00
L2010		1,835.50	1,573.00	2,090	-517.00
L2011		1,623.50	2,066.00	2,249	-183.00
L2012		1,211.50	1,819.50	2,077	-257.50
L2999		0.00	67.00	0	67.00
		17,925.50	17,589.50	19,579	-1,989.50
Workshop Productive Hours:					
L009		100.00	0.00	0	0.00
L0808		1,902.00	2,012.00	2,000	12.00
L2013		0.00	1,104.00	0	1,104.00
	Plant Engineer (Vacant Position)	0.00	0.00	0	0.00
		2,002.00	3,116.00	2,000	1,116.00
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	0.00	0.00	0	0.00
L3006	North Level IDB	0.00	0.00	0	0.00
L3007		0.00	0.00	0	0.00
L3008	Welland & Deepings IDB	0.00	11.50	0	11.50
L3009		0.00	0.00	0	0.00
	D3 - D6 Contractor	0.00	0.00	0	0.00
		0.00	11.50	0	11.50
Total Productive Hours		19,927.50	20,717.00	21,579	-862.00
Cost/Hour:					
	Direct Cost	14.03	15.49	14.24	-1.25
	Variable Overhead	7.11	6.95	6.57	-0.38
	Fixed Supervision Overhead	7.45	7.71	7.39	-0.32
	Workshop/Depot Overhead (1/3rd)	0.71	1.26	0.83	-0.43
	In-Field Cost/Hour	£29.30	£31.41	£29.03	-£2.38
	Workshop/Depot Overhead (2/3rds)	12.80	14.20	16.19	1.99
	Workshop Cost/Hour	£42.10	£45.61	£45.22	-£0.82



South Holland

Drainage Board

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

ID	Labour Operations Account	Actual 2021/22	Actual 2022/23	Annual Estimate	Variance
Holidays Taken:					
L0102		30	30	30	0
L009		2	0	0	0
L0500		11	0	0	0
L0601		4	0	0	0
L0806		29	31	31	0
L0808		30	30	30	0
L1000		1	0	0	0
L1304		31	29	29	0
L1305		30	30	30	0
L1801		29	30	30	0
L2009		4	0	0	0
L2010		25	22	25	-3.5
L2011		25	24	24	0
L2012		15	23	23	0
L2013		0	13.5	13.5	0
		26	26	26	0
		26	33.5	34	-0.5
		317	322	326	-4
Sickdays/authorised absences:					
L0102		0	0	0	0
L009		0	0	0	0
L0500		0	0	0	0
L0601		2	0	0	0
L0806		5	4	0	-4
L0808		15	2	0	-2
L1304		12	0	0	0
L1305		1	10	0	-10
L1801		8	6.5	0	-6.5
L2009		1	0	0	0
L2010		9	9	0	-9
L2011		5	0	0	0
L2012		0	17	0	-17
L2013		0	0	0	0
		0	0	0	0
		0	0	0	0
		58	49	0	-49

D MORRIS
OPERATIONS MANAGER

Personal information has been redacted to comply with The General Data Protection Regulation (GDPR)

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Asset ID	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	Dom Morris	16/06/2015	22%	131,233.88	0.00			131,233.88	131,233.88	0.00		131,233.88		0.00	48,000
7123	Caterpillar Excavator - Medium Reach	Dom Morris	16/06/2015	22%	131,233.88	0.00		-131,233.88	0.00	131,233.88	0.00	-131,233.88	0.00	38,000 00	0.00	0
7124	Liebherr A916 Wheeled Excavator LO19 XSJ	Dom Morris	03/06/2019	22%	185,000.00	0.00			185,000.00	93,080.90	20,222.16		113,303.06		71,696.94	122,000
7125	Volvo EC250ELR Long Reach Excavator EF19 RBZ	Dom Morris	06/06/2019	22%	195,500.00	0.00			195,500.00	98,363.86	21,369.96		119,733.82		75,766.18	140,000
7126	Volvo EC220E Excavator EU70 EDC	Dom Morris	01/10/2020	22%	160,000.00	0.00			160,000.00	48,928.02	24,435.84		73,363.86		86,636.14	132,000
7127	Volvo EC220EL Excavator EU72 ACJ	Dom Morris	09/11/2022	22%	0.00	0.00	179,000.00		179,000.00	0.00	16,408.35		16,408.35		162,591.65	179,000
360 Excavators					802,967.76	0.00	179,000.00	-131,233.88	850,733.88	502,840.54	82,436.31	-131,233.88	454,042.97	38,000.00	396,690.91	621,000.00
7152	JCB 3CX - FE71 BFA	Dom Morris	15/10/2021	22%	79,980.00	0.00			79,980.00	10,557.36	15,273.00		25,830.36		54,149.64	73,000
Reducing Balance Plant																
7205	Rotating Folding Grapple	Dom Morris	03/06/2019	18%	8,000.00	0.00			8,000.00	3,427.68	822.96		4,250.64		3,749.36	5,000
7206	JCB TLT35D 4WD Forklift	Dom Morris	30/04/2021	22%	39,221.00	0.00			39,221.00	7,909.55	6,888.48		14,798.03		24,422.97	34,000
Lifting Equipment					127,201.00	0.00	0.00	0.00	127,201.00	21,894.59	22,984.44	0.00	44,879.03	0.00	82,321.97	112,000.00
7334	Toyota Hilux AO58 UUN	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	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	Dom Morris	31/03/2017	25%	21,520.75	0.00			21,520.75	19,399.39	530.40		19,929.79		1,590.96	13,000
7339	Ford Transit Connect AK18 RZY	Dom Morris	24/05/2018	25%	14,101.53	0.00			14,101.53	9,970.18	1,032.84		11,003.02		3,098.51	9,500
7340	Mitsubishi L200 KU17 WNS	Dom Morris	29/05/2018	25%	19,081.50	0.00			19,081.50	13,491.27	1,397.52		14,888.79		4,192.71	12,500
7341	Vauxhall Combo DN18 LTA	Dom Morris	20/08/2018	25%	9,500.00	0.00			9,500.00	6,382.88	779.28		7,162.16		2,337.84	6,500
7342	Ford Transit Courier AF68 UEE	Dom Morris	01/04/2019	25%	8,990.00	0.00			8,990.00	5,197.32	948.12		6,145.44		2,844.56	7,500
7343	Toyota Hilux FX22 DSE	Dom Morris	08/02/2022	25%	28,702.59	0.00			28,702.59	597.97	7,026.12		7,624.09		21,078.50	29,000
Vehicles					137,114.57	0.00	0.00	0.00	137,114.57	90,257.21	11,714.28	0.00	101,971.49	0.00	35,143.08	87,800.00
7443	Claas - FX17 DFE	Dom Morris	07/04/2017	22%	84,877.00	0.00		-84,877.00	0.00	83,270.16	1,606.84	-84,877.00	0.00	36,000 00	0.00	0
7444	Claas - FX68 AGO	Dom Morris	31/10/2018	22%	88,128.00	0.00			88,128.00	51,477.36	8,257.08		59,734.44		28,393.56	63,000
7445	New Holland Tractor - AE20 CFF	Dom Morris	06/04/2020	22%	114,450.00	0.00			114,450.00	41,563.54	16,046.04		57,609.58		56,840.42	87,000
7446	Valtra Tractor - AE21 CZL	Dom Morris	14/07/2021	22%	107,800.00	0.00			107,800.00	17,786.97	19,802.88		37,589.85		70,210.15	100,000
7447	New Holland Tractor - AF72 HJA	Dom Morris	01/12/2022	22%	0.00	0.00	134,000.00		134,000.00	0.00	7,370.01		7,370.01		126,629.99	134,000
Tractors					395,255.00	0.00	134,000.00	-84,877.00	444,378.00	194,098.03	53,082.85	-84,877.00	162,303.88	36,000.00	282,074.12	384,000
7490D	Redrock Dump	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	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	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
7490H	R2/1300B Trailer	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	Dom Morris	01/09/2015	5	12,600.00	0.00			12,600.00	11,894.04	127.08		12,021.12		578.88	5,000
7490J	3500KG Platform Trailer	Dom Morris	28/04/2017	5	3,450.00	0.00			3,450.00	2,483.38	174.00		2,657.38		792.62	2,500
8023	Marston 10 Tonne Trailer (Scrap)	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	Dom Morris	24/09/2018	18%	3,523.00	0.00			3,523.00	1,904.32	291.36		2,195.68		1,327.32	2,800
7490L	Three Tonne Trailer	Dom Morris	29/01/2020	18%	6,980.00	0.00			6,980.00	2,427.48	819.48		3,246.96		3,733.04	5,000
7490M	Bailey 14 Tonne Trailer	Dom Morris	06/04/2021	18%	14,200.00	0.00			14,200.00	2,556.00	2,095.92		4,651.92		9,548.08	12,500
Trailers					74,058.50	0.00	0.00	0.00	74,058.50	54,570.72	3,507.84	0.00	58,078.56	0.00	15,979.94	34,200
7545	Berky 5800 Tree Cutter	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	Dom Morris	11/06/2013	6	42,850.00	0.00		-42,850.00	0.00	42,850.00	0.00	-42,850.00	0.00	9,110 00	0.00	0
7549	Herder KMZ150 Flail	Dom Morris	04/09/2013	5	12,500.00	0.00		-12,500.00	0.00	12,500.00	0.00	-12,500.00	0.00	3,115 00	0.00	0
7550	Herder KMZ150 Flail	Dom Morris	15/05/2014	5	13,500.00	0.00			13,500.00	13,500.00	0.00		13,500.00		0.00	5,500
7551	Herder Rapier BK HAB Flail	Dom Morris	15/05/2014	5	41,000.00	0.00			41,000.00	41,000.00	0.00		41,000.00		0.00	14,000
Reducing Balance Equipment																
7552	McConnel Multisaw Head	Dom Morris	01/02/2017	22%	8,000.00	0.00			8,000.00	5,388.40	794.52		6,182.92		1,817.08	2,500
7553	TMK Tree Shear	Dom Morris	01/02/2017	22%	4,200.00	0.00		-4,200.00	0.00	3,425.02	280.56	-3,705.58	0.00	2,982 20	0.00	0
7555	Herder KS860 Tree Shear	Dom Morris	02/08/2018	22%	17,000.00	0.00			17,000.00	10,449.60	1,441.08		11,890.68		5,109.32	13,500
7557	Herder Grenadier MBK523LSU (Attached to 7445)	Dom Morris	24/06/2020	22%	95,990.00	0.00			95,990.00	34,844.36	13,452.00		48,296.36		47,693.64	75,000
7558	Herder Eco Mower KMU180	Dom Morris	24/06/2020	18%	10,250.00	0.00			10,250.00	3,105.78	1,285.92		4,391.70		5,858.30	8,800
7559	Herder Cavalier MBKL420D	Dom Morris	29/06/2021	18%	69,500.00	0.00			69,500.00	9,382.50	10,821.12		20,203.62		49,296.38	

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

Asset ID		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
7927	Herder MRLT250 Mowing Basket	Yard - PE12 7PA	Dom Morris	27/07/2022	18%	0.00	0.00	7,000.00		7,000.00	0.00	945.00		945.00		6,055.00	7,000
7928	Herder MRZT620 Mowing Basket	Yard - PE12 7PA	Dom Morris	27/07/2022	18%	0.00	0.00	10,640.00		10,640.00	0.00	1,436.40		1,436.40		9,203.60	10,640
Baskets						167,307.77	0.00	37,640.00	-23,025.00	181,922.77	133,463.93	17,781.60	-23,025.00	128,220.53	3,500.00	53,702.24	104,840
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	450
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	450
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 Cuttuer	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
Light Plant and Equipment						19,796.98	0.00	0.00	0.00	19,796.98	19,796.98	0.00	0.00	19,796.98	0.00	0.00	3,200
7001	Switchgear	Various - onsite	Karl Vines	post 1996	20	145,575.95	0.00		-145,575.95	0.00	145,575.95	0.00	-145,575.95	0.00		0.00	20,000
7002	Telemetry at Lawyers		07/07/2003	1	3,662.46	0.00		-3,662.46	0.00	3,662.46	0.00	-3,662.46	0.00		0.00	0	
Fixed Plant						149,238.41	0.00	0.00	-149,238.41	0.00	149,238.41	0.00	-149,238.41	0.00	0.00	0.00	20,000
Fixed Assets: Plant and Equipment						£2,247,686.22	£0.00	£461,740.00	-£447,924.29	£2,261,501.93	£1,368,092.05	£234,424.12	-£447,429.87	£1,155,086.30	£92,707.20	£1,106,415.63	£1,627,240
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	
Fixed Assets: Pumping Stations						£156,750.00	£0.00	£0.00	£0.00	£156,750.00	£156,750.00	£0.00	£0.00	£156,750.00	£0.00	£0.00	
6500	RT Equipment	Yard - PE12 7PA	Karl Vines	31/03/1996	3	11,654.50	0.00		-11,654.50	0.00	11,654.50	0.00	-11,654.50	0.00		0.00	
6003	Panasonic Telephone System	Yard - PE12 7PA	Karl Vines	25/04/2002	3	2,675.00	0.00		-2,675.00	0.00	2,675.00	0.00	-2,675.00	0.00		0.00	
6011	Computer - Drawing Office	Yard - PE12 7PA	Karl Vines	13/12/2002	3	1,099.00	0.00		-1,099.00	0.00	1,099.00	0.00	-1,099.00	0.00		0.00	
6012	Computer Upgrade	Yard - PE12 7PA	Karl Vines	13/12/2002	3	784.00	0.00		-784.00	0.00	784.00	0.00	-784.00	0.00		0.00	
6018	Map Objects	Yard - PE12 7PA	Karl Vines	13/12/2005	3	4,950.00	0.00		-4,950.00	0.00	4,950.00	0.00	-4,950.00	0.00		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	0.00	1,169.94	0.00	-1,169.94	0.00		0.00	
6022	Dell M90 Laptop	Yard - PE12 7PA	Karl Vines	20/12/2006	3	2,296.00	0.00		-2,296.00	0.00	2,296.00	0.00	-2,296.00	0.00		0.00	
Fixed Assets: Office and RT Equipment						£24,628.44	£0.00	£0.00	-£24,628.44	£0.00	£24,628.44	£0.00	-£24,628.44	£0.00	£0.00	£0.00	
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	67,376.16	11,229.36		78,605.52		33,688.17	
A026	Office and Workshop Refurbishment	Yard - PE12 7PA	Karl Vines	28/02/2017	10	16,750.02	0.00			16,750.02	8,653.96	1,674.96		10,328.92		6,421.10	
Fixed Assets: Land and Buildings						£871,256.83	£0.00	£0.00	£0.00	£871,256.83	£403,530.12	£12,904.32	£0.00	£416,434.44	£0.00	£454,822.39	
Shared Consortium Assets (31.67% of NRV)				31/03/2018	1	£1,971.44	£403.79	£0.00	-£2,375.23	£0.00	£2,375.23	0.00	-£2,375.23	£0.00	£0.00	£0.00	
Fixed Assets						£3,302,292.93	£403.79	£461,740.00	-£474,927.96	£3,289,508.76	£1,955,375.84	£247,328.44	-£474,433.54	£1,728,270.74	£92,707.20	£1,561,238.02	

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 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
1	Balances brought forward		
	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 Renewals Reserve	1,734,293	1,734,293
	Revaluation Reserve	414,713	414,713
	Pension Reserve	-6,096,000	-5,756,000
	As per Statement of Accounts	-1,273,160	-1,192,440
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-6,096,000	-5,756,000
	Net Book Value of Tangible Fixed Assets	1,204,747	1,347,321
		-4,891,253	-4,408,679
	(=) Adjusted Balances brought forward (Net Current Assets)	3,618,092	3,216,239
2	(+) Rates and Special Levies		
	Drainage Rates	1,117,505	1,218,352
	Special Levies issued by the Board	1,383,365	1,462,609
	As per Statement of Accounts	2,500,870	2,680,961
3	(+) All Other Income		
	Grants Received	262,608	523,400
	Grant Due	55,059	-55,059
	Rental Income	704	1,157
	Income from Rechargeable Works	112,647	91,755
	Investment Interest	4,763	32,060
	Development Contributions	0	0
	Other Income	262,577	329,412
	Profit/(Loss) on disposal of Fixed Assets	54,055	92,707
	As per Statement of Accounts	752,412	1,015,432
	(+) Income from Sale of Fixed Assets (above profit/(loss))		
	Capital Cost of disposals	141,605	474,928
	Accumulated depreciation written out	-141,605	-474,434
		0	494
	(+) Grants Applied to Grants Received Conversion		
	(-) Grants Applied	-262,608	-523,400
	(+) Grants Received	120,000	608,203
		-142,608	84,803
	(=) Adjusted Other Income	609,805	1,100,730
4	(-) Staff Costs		
	Labour Operations Account	501,367	570,649
	Technical Support Staff Costs	242,920	265,110
	Administration Staff Costs	126,104	133,797
		870,391	969,556

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO. ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023		ACTUAL 2021/22 £	ACTUAL 2022/23 £
5	(-) Loan Interest/Capital Repayments		
	Loan Interest	0	0
	Capital Repayments	0	0
	As per Statement of Accounts	0	0
6	(-) All Other Expenditure		
	Capital Works	918,318	1,166,671
	Environment Agency Precept	145,835	145,835
	Maintenance Works	1,640,143	1,898,532
	Administration Charges	479,694	539,369
	Cost of Rechargeable Works	99,924	83,862
	Development Contributions Costs	0	2,273
	Net Deficit/(Surplus) on Operating Accounts	86,040	59,859
	Depreciation/(Revaluation) of Pumping Stations	0	0
	As per Statement of Accounts	3,369,955	3,896,401
	(-) Depreciation Charged		
	Mobile Plant and Equipment	223,776	234,424
	Buildings	12,904	12,904
	Pumping Stations	0	0
		236,680	247,328
	(-) Staff Costs now reported in Box 4	870,391	969,556
	(+) Capitalised Additions		
	Office and Workshop Refurbishment	0	0
	Mobile Plant and Equipment	379,254	461,740
		379,254	461,740
	(=) Adjusted Other Expenditure	2,642,137	3,141,256
7	(=) Balances carried forward		
	General Reserve	403,434	538,831
	Development Reserve	853,748	946,863
	Capital Works Reserve	1,075,000	810,198
	Grants Reserve	82,372	112,115
	Plant Reserve	1,734,293	1,625,635
	Revaluation Reserve	414,713	414,713
	Pension Reserve	-5,756,000	-3,817,000
	As per Statement of Accounts	-1,192,440	631,356
	(-) Fixed Assets and Long Term Liabilities		
	Pension Liability	-5,756,000	-3,817,000
	Net Book Value of Tangible Fixed Assets	1,347,321	1,561,238
		-4,408,679	-2,255,762
	(=) Adjusted Balances carried forward (Net Current Assets)	3,216,239	2,887,118

From: 01 April 2022
To: 31 March 2023

Period To: 12
Year Ended: 31 March 2023

BOX NO.	ANNUAL RETURN, FOR THE YEAR ENDED 31 MARCH 2023	ACTUAL 2021/22 £	ACTUAL 2022/23 £
8	Total Cash and Short Term Investments		
	Bank Current Account	196,302	28,103
	Short term Investments	3,000,000	3,000,000
	As per Statement of Accounts	3,196,302	3,028,103
9	Total Fixed Assets and Long Term Assets		
	Land and Buildings (valued at Purchase Cost)	871,257	871,257
	Office and RT Equipment (valued at Purchase Cost)	24,628	0
	Plant and Equipment (valued at Purchase Cost)	2,247,686	2,261,502
	Pumping Stations (Revalued)	156,750	156,750
	Shared Consortium Assets (NRV)	0	0
	As per Fixed Asset Register	3,300,321	3,289,509
10	Total Borrowings		
	Loans Due (<= 1 Year)	0	0
	Loans Due (> 1 Year)	0	0
	As per Statement of Accounts	0	0

7, 8	RECONCILIATION BETWEEN BOXES 7 AND 8	ACTUAL 2021/22 £	ACTUAL 2022/23 £
7	Balances carried forward (adjusted)	3,216,239	2,887,118
	(-) Deduct: Debtors and Prepayments		
	Stock	10,351	12,136
	Debtors Control Account	4,966	70,209
	Work in Progress	0	0
	Ratepayers Due	-510	890
	Prepayments	0	0
	Prepayments/(Accruals) WMA	18,564	-2,915
	Grant Due	55,059	0
	VAT Due from HMRC	79,675	100,045
		168,104	180,366
	(+) Add: Creditors and Payments Received in Advance (<= 1 Year)		
	Creditors Control Account	78,571	211,743
	Payroll Liabilities	0	0
	Accruals	33,548	107,716
	Rates/Special Levies Paid in Advance	36,049	1,892
		148,168	321,351
	(=) Box 8	3,196,302	3,028,103
8	(=) Total Cash and Short Term Investments		
	Bank Current Account	196,302	28,103
	Short term Investments	3,000,000	3,000,000
		3,196,302	3,028,103

S JEFFREY BSc (Hons) FCCA
FINANCE & RATING MANAGER

09/05/2023



South Holland
Drainage Board

**NOTICE OF CONCLUSION OF AUDIT
AND
RIGHT TO INSPECT THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN**

Annual Governance and Accountability Return for the year ended 31 March 2023

Sections 20 (2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015 No 234)

Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404)

Date of Notice: 25 September 2023

Notice

The audit of accounts for the South Holland Internal Drainage Board for the year ended 31 March 2023 was concluded on 18 September 2023 by PKF Littlejohn LLP.

Rights

The Annual Governance and Accountability Return, Auditor's Certificate/Report and Statement of Accounts have been published and are available below.

To arrange an inspection and/or copy please contact the Chief Executive between the hours of 9.00 am – 4.00 pm, Monday to Friday.

Documents will remain available for public access for a period of not less than 5 years from the date of this notice.

Pierpoint House
28 Horsley's Fields
King's Lynn
Norfolk
PE30 5DD

P J CAMAMILE
CHIEF EXECUTIVE

Tel: 01553 819600

E-mail: phil@wlma.org.uk

Annual Governance and Accountability Return 2022/23 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 2022/23

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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 2023 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 2022/23**, approved and signed, page 4
- **Section 2 - Accounting Statements 2022/23**, approved and signed, page 5

Not later than 30 September 2023 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) 2022/23

- 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. Any amendments must be approved by the authority and properly initialled.
- 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 2023.
- 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.
- 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 bank reconciliation is incomplete or variances not **fully** explained then 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

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 the dates set for the period for the exercise of public rights , 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 Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	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 31 March 2023 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? NB: 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 or from www.ada.org.uk

Annual Internal Audit Report 2022/23

SOUTH HOLLAND IDB

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

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
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

11/04/2023

12/04/2023

14/04/2023

Name of person who carried out the internal audit

CHRISTOPHER R. HARRIS INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

02/05/2023

*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 2022/23

We acknowledge as the members of:

EN SOUTH HOLLAND IDB TY

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 2023, 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:

09/05/2023

and recorded as minute reference:

43/23/01

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

Chairman

Clerk

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

Section 2 – Accounting Statements 2022/23 for

ENSOUTH HOLLAND IDBITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
1. Balances brought forward	3,618,092	3,216,239	<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i> <i>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.</i>
2. (+) Precept or Rates and Levies	2,500,870	2,680,961	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	609,805	1,100,730	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	870,391	969,556	<i>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.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	2,642,137	3,141,256	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	3,216,239	2,887,118	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	3,196,302	3,028,103	<i>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.</i>
9. Total fixed assets plus long term investments and assets	3,300,321	3,289,509	<i>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.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b. Disclosure note re Trust funds (including charitable)				<i>The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2023 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

SIGNATURE REQUIRED

Date

28/04/2023

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

09/05/2023

as recorded in minute reference:

43/23/02 REFERENCE

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

SIGNATURE REQUIRED

Section 3 – External Auditor's Report and Certificate 2022/23

In respect of **South Holland Internal Drainage Board – DB0098**

1 Respective responsibilities of the auditor and the authority

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 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2022/23

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 2022/23

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 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

18/09/2023



Internal Audit

FINAL

Water Management Alliance

Assurance Review of Annual Governance and Accountability Return

2022/23

April 2023

Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.

SCOPE

The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.

KEY STRATEGIC FINDINGS



The Water Management Alliance has good accounting practices and is a well-run organisation for its six South Lincolnshire and East Anglia member Boards and the Pevensey and Cuckmere Water Level Management Board.



The Water Management Alliance use the Sage 200 suite of software to manage their accounts which supports accurate accounting and good record keeping.

GOOD PRACTICE IDENTIFIED



The Water Management Alliance has good corporate governance as evidenced by the comprehensive minutes of Board and Committee meetings that demonstrate good challenge and an understanding of the issues at hand.



The Water Management Alliance has a very informative website which is easy to navigate, well populated with useful and key information.

ACTION POINTS

Urgent	Important	Routine	Operational
0	0	1	1

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	In reviewing payments, it was noted that for the supply of Pump Attendants and Surveyor fees at Waveney, Lower Yare and Lothingland IDB no formal agreement was in place. This could present a control risk. As this invoice was selected at random a review should be made across all Boards to see if there are other similar arrangements without an agreement in place.	The Water Management Alliance to review its service providers and to progress putting in place a legal agreement where one does not exist.	3	We will review the agreements between the service providers (pump attendants and surveyors) for Waveney, Lower Yare and Lothingland IDB to ensure they all have formal agreements in place. We will also review these arrangements for Broads IDB and East Suffolk IDB who have pump attendants, many of whom are also Board members. These arrangements are subject to a review by the Boards, and any changes would need to go to the Board meetings to be approved.	To be complete by 31 st March 2024	Matthew Philpot – Area Manager (WMA East Anglia)

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Delivery	It was noted that over the next few years the WMA is looking to achieve a balanced budget for each Board. However, due to high inflation, which has particularly impacted on electricity supplies, many other drainage boards in the East Anglia area are now looking to increase their general reserve capacity to 30% of net expenditure.	It is important that all Boards maintain an adequate and appropriate level of general reserves to provide financial protection from unforeseen events that would require a significant amount of resource to manage. It is acknowledged that the WMA are seeking balanced budgets for all Boards in the next four years.	<p><i>All WMA Member Boards have agreed to present a balanced budget within 4 years but are unlikely to also be able to rebuild their reserves during the same time frame without increasing rates and levies further, by at least 30% year on year. The Boards are therefore unlikely to agree to increase their reserves from drainage rates and special levies at this moment in time.</i></p> <p><i>There is also a significant risk that contributing Councils and Farming Businesses feel unable to sustain their support for higher rate/levy increases that they have previously agreed to do during the next 4 years, which means that significant cuts will need to be made in the services provided and maintenance work undertaken to halt the decline of reserves still further.</i></p> <p><i>We will therefore need to consider making cuts to the maintenance programme if the Boards decide not to sustain the increases in drainage rates and special levies that are required to balance the budget over the next 4 years. Clearly, this is far from ideal.</i></p>

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Findings



Directed Risk:

Failure to properly direct the service to ensure compliance with the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
GF	Governance Framework	There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	Risk Mitigation	The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	Compliance	Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	1	-

Other Findings



The Water Management Alliance (WMA) consists of the following six Internal Drainage Boards: Broads IDB; East Suffolk IDB; King's Lynn IDB; Norfolk Rivers IDB; South Holland IDB; and Waveney, Lower Yare and Lothingland IDB. In addition, the WMA also provide services to the Pevensy and Cuckmere Water Level Management Board (WLMB).



The audit undertaken in 2021/22 identified the following recommendations:

Recommendation 1: *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.* This was accepted and is undertaken by either the Chief Executive or the Finance and Rating Manager.

Recommendation 2: *- 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.* This is achieved by all reconciliations being undertaken to ensure each complete day is included in one recommendation.

Recommendation 3: *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.* This is being progressed and working alongside the Bedford Group of IDB as they use electronic purchase ordering and paperless invoicing. This would be looked into for April 2024 once the team is fully resourced.

Other Findings



The following Policies and procedures were reviewed:

- Financial Regulations - Approved November 2022 with a three yearly review;
- Business Plan (Policy Statement) - Approved November 2022 with a five yearly review;
- Consortium Management Committee - Terms of Reference;
- Capital Financing and Reserves Policy - Approved September 2022 with a five yearly review.

These policies were all in order and up to date.



The following Board agendas and minutes were reviewed:

- Broads IDB – 24th January 2022 (approved rate increase of 5.6% for 2022/23); 16th May 2022; 18th July 2022; 1st November 2022.
- East Suffolk IDB – 13th January 2022 (approved rate increase of 5.6% for 2022/23); 13th June 2022; 31st October 2022.
- King's Lynn IDB – 21st January 2022 (approved rate increase of 5.6% for 2022/23); 13th May 2022; 15th July 2022; 11th November 2022.
- Norfolk Rivers IDB – 27th January 2022 (approved rate increase of 5.6% for 2022/23); 19th May 2022; 21st July 2022; 3rd November 2022.
- Pevensey and Cuckmere WLMB – 15th February 2022 (approved rate increase of 5% in the Agricultural Drainage Rates and Special Levies for 2022/23 for the Pevensey Levels Sub District and a rate freeze for the Cuckmere River Sub District); 9th June 2022; 6th October 2022.
- South Holland IDB – 8th February 2022 (approved rate increase of 5.6% (5.73% South Holland DC and 5.55% Boston BC) for 2022/23); 10th May 2022; 19th July 2022; 8th November 2022.
- Waveney Lower Yare & Lothingland IDB – 1st February 2022 (**only 29% of Members present**); 14th June 2022 (**only 32% of Members present**).

The agendas and minutes were comprehensive and demonstrated good governance was taking place. It is however noted that for Waveney Lower Yare & Lothingland IDB there was a low attendance of Members which could impact on the Board providing appropriate oversight and governance of the services being provided.



The Risk Management Policy was last reviewed in September 2021 and has a five-year review period. The Policy applies to all seven Boards and has been adopted by them.



The risk register is presented to each and every Board meeting for all the Boards (except the Waveney, Lower Yare and Lothingland Board which currently is done annually) to enable all the strategic risks to be considered and approved. The risk register and the resulting minutes are all included in the certified minutes which appear on the Boards website.



Each Board reviews its objectives and sets new objectives for the following financial year at their rate setting meetings in January/February. This is confirmed in each Board's minutes and these are available on the Water Management Alliance (WMA) website. The one exception to this is the Waveney, Lower Yare and Lothingland Board, as they have only recently joined the WMA. This Board will be aligned with the other WMA Member Boards next year (2023/24).



The Water Management Alliance (WMA) use Sage 200 accounting software for their accounting records which supports the financial transactions of the Boards. The trial balance for all seven Boards were reviewed and were in balance. In addition, the Income and Expenditure accounts and balance sheets were reviewed for all seven Boards and found to be in order.



The accounting records for the seven Boards were all in order, up-to-date and in balance.

Other Findings








- The accounts payable system is part of Sage 200 and is working well.
- A Purchase Order system is in place and a PO is issued for the purchase of goods. A number of examples were examined and found to be in order.
- A number of paid invoices were selected across the seven Boards and reviewed in detail. These showed good accounting practices with adequate controls in place. .
- The penny rate is set by each Board at their January/February meeting each year. Rate demands are then sent out towards the end of March each year. Reminders are sent out towards the end of June with a final reminder sent towards the end of October. If still unpaid then a court summons is progressed during November/December for amounts exceeding £20.
- Accounts Receivable is an integral part of Sage 200 and is working well.
- The debtors systems were reviewed and at the time of the audit (March 2023) aged debtors reports for the seven Boards were generated which were reviewed and found to be in order with no debt older than 90 days. A number of write offs had taken place during 2022. These were examined and were in order and authorised by the Chief Executive.
- The Alliance hold a £200 petty cash float which is held in a locked cupboard in Pierpoint House. Access by key only by approved members of the finance and rating team. Member Boards do not have a petty cash float. It is an imprest system and is topped up periodically.
- Petty cash for December 2022 to March 2023 was examined and found to be in order, in balance and had been reconciled and approved by the Finance and Rating Manager.
- The payroll for the month of March 2023 was examined and found to be in order.
- The PAYE and NI payments had been made as required and by the due date for the month of February 2023 for the Boards
- The Pension payments had been made to the respective pension providers, as required, and by the due date for the month of February 2023 for the Boards.
- The asset registers for the Boards were reviewed and found to be in order and up to date.
- Accounting Statements are undertaken and these reconcile to the cash book
- Data feeding into the Accounting Statements was confirmed to be correct


Delivery Risk:

Failure to deliver the service in an effective manner which meets the requirements of the organisation.

Ref	Expected Key Risk Mitigation		Effectiveness of arrangements	Cross Reference to MAP	Cross Reference to OEM
PM	Performance Monitoring	There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	In place	-	1
S	Sustainability	The impact on the organisation's sustainability agenda has been considered.	In place	-	-
R	Resilience	Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.	In place	-	-

Other Findings

-  Management accounts, including budget data, are reported regularly to Members and to each Board. The Board papers for the seven Boards for 2022 were reviewed and it was confirmed that appropriate financial and budget data was presented to every Board meeting.
-  The Boards have a Capital Financing and Reserves Policy which was approved in September 2022. General Reserves should be not less than 20% of net expenditure with a £200,000 minimum and to be reviewed annually.
-  The Boards maintain a 5-year forecast which enables future increases in both the penny rate and precept to be calculated and for such bodies as the precepting authorities to be consulted well in advance of any increases being made.
-  The WMA accept payment by all methods which includes cash, card (phone or online) BACS, cheque, postal order and also collect by direct debit on/around 5th May for those that have signed up to this payment method. The recording and banking of income was working well.
-  The bank reconciliations for the period to 22nd March 2023 were reviewed and all Boards bank accounts were reconciled to the cash book.
-  The Boards are operating within their approved budgets for the 2022/23 financial year.
-  Good practice is adopted by all the Boards to enable them to respond to business interruption events should they arise and to enhance the economic, effective and efficient delivery of their services.

EXPLANATORY INFORMATION

Appendix A

Scope and Limitations of the Review

1. The definition of the type of review, the limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Disclaimer

2. The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Effectiveness of arrangements

3. The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

In place	The control arrangements in place mitigate the risk from arising.
Partially in place	The control arrangements in place only partially mitigate the risk from arising.
Not in place	The control arrangements in place do not effectively mitigate the risk from arising.

Assurance Assessment

4. The definitions of the assurance assessments are:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

Acknowledgement

5. We would like to thank staff for their co-operation and assistance during the course of our work.

Release of Report

6. The table below sets out the history of this report.

Stage	Issued	Response Received
Audit Planning Memorandum:	27 th March 2023	27 th March 2023
Draft Report:	17 th April 2023	18 th April 2023
Final Report:	19 th April 2023	

AUDIT PLANNING MEMORANDUM

Appendix B

Client:	Water Management Alliance		
Review:	Annual Governance and Accountability Return		
Type of Review:	Assurance	Audit Lead:	Chris Harris

Outline scope (per Annual Plan):	The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.		
Detailed scope will consider:	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
Requested additions to scope:	(if required then please provide brief detail)		
Exclusions from scope:			

Planned Start Date:	27/03/2023	Exit Meeting Date:	14/04/2023	Exit Meeting to be held with:	Phil Camamile and Sallyanne Jeffrey
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SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N

Lincolnshire Pension Fund

(L0924) South Holland Internal Drainage
Board

FRS102 Report as at 31 March 2023

19 April 2023



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 2023. 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/) and the Fund's membership booklet (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 2023.

This report should be read in conjunction with the post accounting date briefing note for disclosures as at 31 March 2023.

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.

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



Barry McKay FFA
Partner

Data used

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

Results of the latest funding valuation as at	31 March 2022
Results of the previous FRS102 report as at	31 March 2022
Actual Fund returns to	28 February 2023
Fund asset statement as at	28 February 2023
Fund income and expenditure items to	28 February 2023
Employer income and expenditure items to	28 February 2023
Details of any new unreduced early retirement payments to	31 March 2023
Details of any settlements to/from the Employer for the period to	31 March 2023

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

Although some estimation of the data to the accounting date may be required, we do not believe it is likely to be material to the results in 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 2022 for members receiving funded benefits, and as at 31 March 2022 for any members receiving unfunded benefits.

Member data summary	Number	Salaries/Pensions £000s	Average age
Actives	10	334	45
Deferred pensioners	6	18	52
Pensioners	38	356	78
Unfunded pensioners	2	4	94

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 2023 £361,000

Projected payroll for the year to 31 March 2024 £375,000

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 23.5% of payroll p.a.

Minimum employer contributions due for the period beginning	1 Apr 2023	1 Apr 2024	1 Apr 2025
Percent of payroll	23.5%	23.5%	23.5%
plus monetary amount (£000s)	243	253	263

Assets

The return on the Fund (on a bid value to bid value basis) for the year to 31 March 2023 is calculated to be 0.20% based on the Fund asset statements and Fund cashflows as set out in the Data section above.

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

The estimated asset allocation for the Employer at 31 March 2023 and 31 March 2022 is as follows (noting that due to rounding they may not total 100%):

Asset breakdown	31 Mar 2023		31 Mar 2022	
	£000s	%	£000s	%
Equities	846	56%	1,125	72%
Bonds	197	13%	197	13%
Property	113	8%	171	11%
Cash/temporary investments	41	3%	61	4%
Infrastructure	57	4%	-	-
Absolute return fund	253	17%	-	-
Total	1,507	100%	1,554	100%

Infrastructure and Absolute return fund were previously not identified separately in the 31 March 2022 report and was included within the other asset classes.

Actuarial methods and assumptions

Details of the actuarial methods and derivation of the assumptions used can be found in the 31 March 2023 briefing note issued alongside this report unless noted otherwise below. The key assumptions used are set out below.

Financial assumptions	31 Mar 2023 p.a.	31 Mar 2022 p.a.	31 Mar 2021 p.a.
Discount rate	4.80%	2.60%	1.90%
Pension increases (CPI)	2.90%	3.35%	2.85%
Salary increases	3.90%	3.65%	3.15%

In addition, we have allowed for actual pension increases up to and including the 2023 Pension Increase Order. This is reflected in the Experience loss/(gain) on defined benefit obligation figure in the results. We have also allowed for actual CPI inflation experienced from September 2022 to February 2023.

We have adopted a set of demographic assumptions that are consistent with those used for the most recent Fund valuation, which was carried out as at 31 March 2022. These assumptions have been updated from those adopted at the last accounting date. Details of the post retirement mortality assumption are set out below; further details of the demographic assumptions adopted can be found in the briefing note corresponding to this report, and the Fund's actuarial valuation report.

Post retirement mortality	31 Mar 2023	31 Mar 2022
Base table	S3PA	Club Vita tables
Multiplier (M/F)	130% / 120%	100%
Future improvements model	CMI_2021	CMI_2020
Long-term rate of improvement	1.25% p.a.	1.25% p.a.
Smoothing parameter	7.0	7.0
Initial addition parameter	0.0% p.a.	0.5% p.a. for males, 0.25% p.a. for females
2020 weight parameter	5%	25%
2021 weight parameter	5%	n/a

The assumed life expectancies, based on the assumptions set out above, are set out in the table below:

Life expectancy from age 65 (years)		31 Mar 2023	31 Mar 2022
Retiring today	Males	19.8	21.2
	Females	22.9	23.7
Retiring in 20 years	Males	21.1	22.1
	Females	24.4	25.1

Employer duration

The estimated duration of the Employer as at the accounting date, using the assumptions set out above is 12 years.

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 2023.

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

Balance sheet	As at	As at	As at
Net pension asset in the statement of financial position	31 Mar 2023	31 Mar 2022	31 Mar 2021
	£000s	£000s	£000s
Present value of the defined benefit obligation	5,314	7,313	7,677
Fair value of Fund assets (bid value)	1,507	1,554	1,596
Deficit / (Surplus)	3,807	5,759	6,081
Present value of unfunded obligation	10	11	15
Unrecognised past service cost	-	-	-
Impact of asset ceiling	-	-	-
Net defined benefit liability / (asset)	3,817	5,770	6,096

The amounts recognised in the profit and loss statement	Year to	Year to
	31 Mar 2023	31 Mar 2022
	£000s	£000s
Service cost	162	162
Net interest on the defined liability / (asset)	147	114
Administration expenses	1	1
Total loss / (profit)	310	277

Remeasurement of the net assets / (defined liability) in other comprehensive income	Year to	Year to
	31 Mar 2023	31 Mar 2022
	£000s	£000s
Return on Fund assets in excess of interest	(37)	133
Other actuarial gains / (losses) on assets	53	-
Change in financial assumptions	2,284	220
Change in demographic assumptions	586	-
Experience gain / (loss) on defined benefit obligation	(881)	-
Changes in effect of asset ceiling	-	-
Remeasurement of the net assets / (defined liability)	2,005	353

Reconciliation of opening & closing balances of the present value of the defined benefit obligation	Year to 31 Mar 2023 £000s	Year to 31 Mar 2022 £000s
Opening defined benefit obligation	7,324	7,692
Current service cost	162	162
Interest cost	186	142
Change in financial assumptions	(2,284)	(220)
Change in demographic assumptions	(586)	-
Experience loss/(gain) on defined benefit obligation	881	-
Liabilities assumed / (extinguished) on settlements	-	-
Estimated benefits paid net of transfers in	(379)	(469)
Past service costs, including curtailments	-	-
Contributions by Scheme participants and other employers	24	21
Unfunded pension payments	(4)	(4)
Closing defined benefit obligation	5,324	7,324

The experience loss/(gain) on the defined benefit obligation includes £564,000 in respect of the allowance for actual pensions increases and CPI inflation over the accounting period.

Reconciliation of opening & closing balances of the fair value of Fund assets	Year to 31 Mar 2023 £000s	Year to 31 Mar 2022 £000s
Opening fair value of Fund assets	1,554	1,596
Interest on assets	39	28
Return on assets less interest	(37)	133
Other actuarial gains/(losses)	53	-
Administration expenses	(1)	(1)
Contributions by employer including unfunded	258	250
Contributions by Scheme participants and other employers	24	21
Estimated benefits paid plus unfunded net of transfers in	(383)	(473)
Settlement prices received / (paid)	-	-
Closing Fair value of Fund assets	1,507	1,554

Sensitivity analysis	£000s	£000s	£000s	£000s	£000s
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	5,044	5,266	5,324	5,384	5,634
Projected service cost	58	65	68	70	80
Adjustment to long term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	5,347	5,329	5,324	5,319	5,301
Projected service cost	68	68	68	68	67
Adjustment to pension increases and deferred revaluation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	5,615	5,380	5,324	5,269	5,061
Projected service cost	80	70	68	66	58
Adjustment to life expectancy assumptions	+ 1 Year		None		- 1 Year
Present value of total obligation	5,700		5,324		4,977
Projected service cost	70		68		65

Projected pension expense	Year to 31 Mar 2024 £000s
Service cost	68
Net interest on the defined liability / (asset)	175
Administration expenses	1
Total loss / (profit)	244
Employer contributions	332

These projections are based on the assumptions as at 31 March 2023, as described earlier in this report. The figures exclude the capitalised cost of any early retirements or augmentations which may occur after 31 March 2023.

FRS102 as at 31 March 2023 - Results Schedule

Employer : King's Lynn (WMA)

Local Government Pension Scheme Fund : Norfolk Pension Fund

Terms of Engagement Signed : 22 February 2023

Date report prepared : 26 April 2023

Summary information from this schedule:

(a) Balance sheet

	31 March 2023	31 March 2022
	£(000)	£(000)
Assets	6,749	6,226
Obligations	6,870	10,443
Net asset / (liability)	(121)	(4,217)

(b) Profit & Loss account for the period ending 31 March 2023

	£(000)
Service cost	
Current Service Cost	(946)
Past Service Cost (including curtailments)	-
Effect of settlements	-
Total Service Cost	(946)

	£(000)
Total net interest	(121)
Total defined benefit cost recognised in Profit or (loss)	(1,067)



Julie Baillie 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. If you have already requested a supplementary paper or slide deck, this will be issued alongside this results schedule. 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 2023 accounts.

For any questions on your report or to request any additional services or further calculations (e.g. related to asset ceilings), please contact your regular LGPS Fund contact.

(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 2023 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 2023 (and prior year if relevant)
4. Projected defined benefit cost for the period to 31 March 2024
5. Sensitivity analysis

Section 1 - Data

Employer membership statistics

	Number of Records	Total Salaries/ Pensions p.a. (£000)	Average Age
	31 Mar 2022	31 Mar 2022	31 Mar 2022
Actives	46	1,776	48
Deferred Pensioners	10	53	49
Pensioners	7	52	66

The membership data summarised in the table above is as at the most recent funding valuation date of 31 March 2022. 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 2022 to 31 March 2023	£2,103,000

LGPS early retirements

New Early Retirements 1 April 2022 to 31 March 2023	Number	Total Pension Accrued (£)	Total Pension Actual (£)
Redundancy	-	-	-
Efficiency	-	-	-
Other	-	-	-

Teachers early retirements

New Early Retirements 1 April 2022 to 31 March 2023	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 2023 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 2022 to 28 February 2023	(0.7%)
Total Returns from 1 April 2022 to 31 March 2023	0.2%

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

We have used the most recent asset split provided to us and allowed for index returns, where required, on each asset category to determine the estimated split of assets as at 31 March 2023.

Period Ended	31 Mar 2023	31 Mar 2022
Equities	49%	49%
Bonds	36%	36%
Property	12%	12%
Cash	3%	3%

Unfunded benefits

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

LGPS Unfunded Pensions	Number at 31 March 2023	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

Teacher Unfunded Pensions	Number at 31 March 2023	Annual Unfunded Pension £(000)
Male	-	-
Female	-	-
Dependants	-	-
Total	-	-

The annual unfunded pensions include the 2023 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 2023	31 Mar 2022
	% p.a.	% p.a.
Pension Increase Rate (CPI)	2.95%	3.15%
Salary Increase Rate	3.65%	3.85%
Discount Rate	4.75%	2.75%

As at the date of the most recent valuation, the duration of the Employer's funded obligations is 26 years.

Demographic assumptions

Life expectancy is based on the Fund's VitaCurves with improvements in line with the CMI 2021 model, with a 10% 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 for the Employer are summarised below:

	Males	Females
Current Pensioners	22.2 years	24.7 years
Future Pensioners*	23.6 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
CMI 2021 model, with a 0% weighting of 2021 (and 2020) data, standard smoothing (Sk7), initial adjustment of 0.5% and a long term rate of improvement of 1.5% p.a.	CMI 2021 model, with a 0% weighting of 2021 (and 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 45% of the maximum additional tax-free cash up to HMRC limits.

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

Section 3 - Balance sheet, P&L, OCI disclosures as at 31 March 2023

Changes in the Fair Value of Plan Assets, Defined Benefit Obligation and Net Liability for year end 31 March 2023

Period ended 31 March 2023	Assets £(000)	Obligations £(000)	Net asset / (liability) £(000)
Fair value of plan assets	6,226		6,226
Present value of funded obligations		10,443	(10,443)
Present value of unfunded obligations		-	-
Opening Position as at 31 March 2022	6,226	10,443	(4,217)
Service cost			
Current service cost*		946	(946)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	946	(946)
Net interest			
Interest income on plan assets	180		180
Interest cost on defined benefit obligation		301	(301)
Total net interest	180	301	(121)
Total defined benefit cost recognised in Profit or (Loss)	180	1,247	(1,067)
Cashflows			
Participants' contributions	171	171	-
Employer contributions	505		505
Benefits paid	(55)	(55)	-
Unfunded benefits paid	-	-	-
Contributions in respect of unfunded benefits paid	-		-
Effect of business combinations and disposals	-	-	-
Expected closing position	7,027	11,806	(4,779)
Remeasurements			
Changes in financial assumptions		(5,578)	5,578
Changes in demographic assumptions		(255)	255
Other experience †	(111)	897	(1,008)
Return on assets excluding amounts included in net interest	(167)		(167)
Total remeasurements recognised in Other Comprehensive Income (OCI)	(278)	(4,936)	4,658
Fair value of plan assets	6,749		6,749
Present value of funded obligations		6,870	(6,870)
Present value of unfunded obligations**		-	-
Closing position as at 31 March 2023	6,749	6,870	(121)

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 £4,974,000, £860,000 and £1,036,000 in respect of employee members, deferred pensioners and pensioners respectively as at 31 March 2023.

* 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.

† The other experience on obligations includes an allowance for the pension increase order applied to the funded obligations at April 2023 being different to the pension increase assumption adopted in the Employer's Schedule of results at the start of the period. Within this other experience item, the funded obligations have increased by £558,000 as a result of the pension increase order being different to the previous assumption.

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 obligations		10,326	(10,326)
Opening Position as at 31 March 2021	5,227	10,326	(5,099)
Service cost			
Current service cost*		890	(890)
Past service cost (including curtailments)		-	-
Effect of settlements	-	-	-
Total Service Cost	-	890	(890)
Net interest			
Interest income on plan assets	112		112
Interest cost on defined benefit obligation		222	(222)
Total net interest	112	222	(110)
Total defined benefit cost recognised in Profit or (Loss)	112	1,112	(1,000)
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	-	-	-
Expected closing position	5,852	11,546	(5,694)
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
Total remeasurements recognised in Other Comprehensive Income (OCI)	374	(1,103)	1,477
Fair value of plan assets	6,226		6,226
Present value of funded obligations		10,443	(10,443)
Present value of unfunded obligations		-	-
Closing position as at 31 March 2022	6,226	10,443	(4,217)

* 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 2024

Analysis of projected amount to be charged to operating profit for the period to 31 March 2024

Period Ended 31 March 2024	Assets	Obligations	Net asset / (liability)	
	£(000)	£(000)	£(000)	% of pay
Projected Current service cost *		378	(378)	(18.0%)
Past service cost including curtailments		-	-	-
Effect of settlements	-	-	-	-
Total Service Cost	-	378	(378)	(18.0%)
Interest income on plan assets	335		335	15.9%
Interest cost on defined benefit obligation		338	(338)	(16.1%)
Total Net Interest Cost	335	338	(3)	(0.2%)
Total Included in Profit and Loss	335	716	(381)	(18.2%)

* 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 £2,103,000.

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 2024 will be approximately £494,000.

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 2024 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 2023:	Approximate % increase to Defined Benefit Obligation	Approximate monetary amount (£000)
0.1% decrease in Real Discount Rate	3%	182
1 year increase in member life expectancy	4%	275
0.1% increase in the Salary Increase Rate	0%	32
0.1% increase in the Pension Increase Rate (CPI)	2%	152

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 2023

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 2023 a copy must be provided to:

- Department for Environment, Food and Rural Affairs, Flood and Coastal Erosion Risk Management Division, Ground Floor, Seacole, 2 Marsham Street, London SW1P 4DF via flood.reports@defra.gov.uk
- Engineering & Standards - Policy Manager, Asset Management and Engineering, **Environment Agency**, Goldcrest House, Alice Holt Lodge, Farnham, Surrey. GU10 4LH via 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 2023-24

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 2023-24 (forecast)	
Name of local authority	2023-24 forecast £
1. SOUTH HOLLAND DISTRICT COUNCIL	1,613,980
2. BOSTON BOROUGH COUNCIL	1,130
3.	
4.	
5.	
6.	
7.	
8.	
Total	1,615,110

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2023

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 2023 £
INCOME		
1. Drainage Rates		1,218,352
2. Special Levies		1,462,609
3. Higher Land Water Contributions from the Environment Agency		0
4. Contributions received from developers/other beneficiaries		234,663
5. Government Grants (includes capital grants from EA and levy contributions)		523,400
6. PSCAs from EA and other RMAs		62,000
7. Loans		0
8. Rechargeable Works		29,755
9. Interest and Investment Income		32,060
10. Rents and Acknowledgements		1,158
11. Other Income		94,749
Total income		3,658,745
EXPENDITURE		
12. New Works and Improvement Works		1,166,671
13. Total precept to the Environment Agency		145,835
14. Watercourse maintenance		1,293,956
15. Pumping Stations, Sluices and Water level control structures		595,017
16. Administration		539,369
17. PSCAs		62,000
18. Rechargeable Works		21,862
19. Finance Charges		0
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		9,559
22. Other Expenditure		62,132
Total expenditure		3,896,401

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		92,707
Net Operating Surplus/(Deficit) for the year		(144,948)
24. Developers Funds income not applied in year		946,863
25. Grant income not applied in year		112,115

Notes:

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

Section B –IDB Reporting

Policy Delivery Statement

Boards are required to produce a publicly available policy statement setting out their plans for delivering the Government's policy aims and objectives. It is recommended that these statements be published on Boards' websites where they have them and reviewed every three years.

Is an up to date statement in place and copy (or weblink)

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

Biodiversity

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

If "yes" is the Biodiversity Action Plan available on your website? [Biodiversity Action Plan \(wlma.org.uk\)](https://www.wlma.org.uk/uploads/SHIDB_Policy_Statement.pdf) Yes ☒

No ☐

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

2022

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

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

01/08/2023

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) 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 cumecs

Health and Safety

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

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

Have there been any reportable incidents in the past year?

If so, please summarise in the box below:

Yes ☒ No ☐

Yes ☒ No ☐

Yes ☐ No ☒

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 | <input checked="" type="checkbox"/> |
| Finance | <input type="checkbox"/> |
| Environment | <input checked="" type="checkbox"/> |
| Health, safety and welfare | <input checked="" type="checkbox"/> |
| Communications and engagement | <input type="checkbox"/> |
| Other (please describe) | <input type="checkbox"/> |

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.	11
Number of appointed members on the board at year end.	10
Mean average number of elected members in attendance at each board meeting over the last financial year.	8
Mean average number of appointed members in attendance at each board meeting over the last financial year.	8

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?	1
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?

0.0007%

Section B: NOTES

Guidance and Best Practice

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

Board membership and attendance

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

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

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

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

Section C – Declaration

SOUTH HOLLAND

Internal Drainage Board

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

Signature

P. Camamile

Date

31/10/2023

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK

BOARD MEMBERSHIP AS AT 31 MARCH 2023

NAME	MEETINGS	ATTENDED	ATTENDANCE %
ELECTED MEMBERS			
Simon Bartlett ** (VC wef Nov 2021)	4	4	100
Chris Dring	4	2	50
Nick Grundy	4	2	50
Andrew Hay	4	3	75
Sam Markillie ** (VC to Nov 2021)	4	4	100
Julian Perowne	4	4	100
Ian Stancer	4	3	75
Sam Taylor	4	4	100
Richard Thompson	4	3	75
Duncan Worth *	4	4	100
Elected Member Total	40	33	83%

APPOINTED MEMBERS

South Holland DC

Allan Beal (wef Aug 19)	4	3	75
Francis Biggadike	4	4	100
Peter Coupland	4	3	75
Rodney Grocock (wef Nov 20)	4	3	75
Paul Redgate (wef Aug 19)	4	4	100
Graham Rudkin (wef Nov 19)	4	3	75
Michael Seymour	4	2	50
Elizabeth Sneath	4	2	50
Jack Tyrrell	4	2	50
David Wilkinson (wef Nov 19)	4	3	75

**South Holland DC/
Boston BC**

Anthony Casson	4	4	100
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Appointed Member Total	44	33	75%
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* Chairman ** Vice-Chairman

Elected Average Attendance (excluding vacancies) 83%

Appointed Average Attendance (excluding vacancies) 75%

Board Members and Officers**Gifts and Hospitality Register for 2022/23**

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