

**WAVENEY LOWER YARE AND LOTHINGLAND INTERNAL DRAINAGE BOARD
INCOME AND EXPENDITURE ACCOUNT
FOR YEAR ENDED 31 MARCH 2021**

31.03.20		Actual	Notes
		£	
	INCOME		
229,452.40	Drainage Rates	236,692.40	
212,785.26	Special Levies on Councils	232,423.64	1
117,017.12	Contribution from EA Received	155,046.00	
9,712.85	Other Income	<u>47,039.68</u>	2
568,967.63	Total Income for the period	671,201.72	
	EXPENDITURE		
	Capital Charges		
3,236.76	Loan Interest	2,755.73	3
<u>15,944.91</u>	Loan Repayments	<u>14,117.74</u>	3
19,181.67		16,873.47	
83,933.88	Environment Agency Precept	86,452.00	
251,511.93	Pumping Stations	265,003.13	4
147,202.05	Drains Maintenance	141,613.88	
3,129.00	Roadway Repairs	8,067.88	
120,016.36	Administration Costs	134,496.52	
0.00	Health and Safety/Scheme	0.00	
624,974.89	Total Expenditure for the Year	652,506.88	
-5,827.81	Transfer (to) from Reserves	-6,004.48	5
-61,835.07	Net Operating (Surplus)/Deficit for the year	12,690.36	

**WAVENEY LOWER YARE AND LOTHINGLAND INTERNAL DRAINAGE BOARD
BALANCE SHEET AS AT 31 MARCH 2021**

31.03.20		31.03.21	Note
£		£	
	Fixed Assets		
2,707,000.00	Pump houses and equipment	2,717,000.00	
<u>2,707,000.00</u>		<u>2,717,000.00</u>	
	Current Assets		
0.00	Stock and Work in Progress	0.00	
94,688.86	Debtors and Prepayments	93,351.69	6
320,510.77	Cash at Bank and in Hand	267,758.83	7
762,092.52	Short Term Investments	766,162.83	7
<u>1,177,292.15</u>		<u>1,127,273.35</u>	
	Current Liabilities		
49,043.93	Creditors and Receipts in Advance	35,812.70	8
1,128,248.22	Net Current Assets	1,091,460.65	
3,835,248.22	NET ASSETS	3,808,460.65	
	Reserves		
2,707,000.00	Replacement cost of assets	2,717,000.00	9
1,128,248.22	Reserves	1,091,460.65	9
3,835,248.22		3,808,460.65	

NOTE: The loans outstanding to Public Works Loan Board is £91549.53

**WAVENEY LOWER YARE AND LOTHINGLAND INTERNAL DRAINAGE BOARD
STATEMENT ON MOVEMENT ON THE MOVEMENT OF RESERVES**

	General Reserve	Capital Receipts Development Contributions	Accrued Interest Account	Fixed Plant Renewals	Total
Opening Reserves	336,330.91	498,125.43	133,536.48	160,255.40	1,128,248.22
Profit for year ending 31 March 2021	12,690.36				12,690.36
Contributions Received		15,508.00	19,326.39	101,950.00	136,784.39
Contributions Applied		-33,248.13	-22,346.89	-130,667.30	-186,262.32
Closing Reserves	349,021.27	480,385.30	130,515.98	131,538.10	1,091,460.65

1 Special Levies on Councils

Breckland District Council	662.33	742.15
Broadland District Council	797.11	2,164.08
Great Yarmouth Borough Council	74,832.78	70,990.63
Mid-Suffolk District Council	12,979.92	14,544.31
South Norfolk District Council	99,585.86	114,625.95
East Suffolk Council	23,927.26	29,356.52
	212,785.26	232,423.64

2 Other Income

Interest received	1,164.32	2,223.16
Accrued interest received	4,264.69	22,346.89
5th repayment Barnby North Cove Reorg.	4,283.84	4,283.84
Waveney Valley - NCC A/c	0.00	12,000.00
Limpenhoe Development A/c	0.00	6,185.79
	9,712.85	47,039.68

3 Loan Charges**Principal repayments****PWLB Loans**

	Principal	Interest	Total
Blundeston	1,655.09	543.99	2,199.08
Barsham Pump	1,403.79	156.29	1,560.08
Short Dam Pumping Station	863.72	284.54	1,148.26
Burgh St Peter Weedscreen	3,121.11	78.64	3,199.75
Norton Weedscreen	1,998.27	118.13	2,116.40
Askews Pump Replacement	5,075.76	1,574.14	6,649.90
	14,117.74	2,755.73	16,873.47

Totals - Loan Charges

	14,117.74	2,755.73	16,873.47
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4 Pumping Stations

Electricity	140,772.99
Pump Attendants	47,272.50
Pump Repairs	76,957.64
	265,003.13

5 Transfer from Reserves

Write offs	681.01
Pump Repair and Replacement Accounts	950.00
5th repayment Barnby North Cove Reorg.	4,283.84
Transfer to Gravitation Accrued Interest Account	89.63
	6,004.48

6 Debtors and Prepayments

Ratepayers	416.24	674.02
HM Revenues and Customs - VAT	94,272.62	22,292.46
Sundry Debtor	0.00	70,385.21
	94,688.86	93,351.69

Bank Accounts	320,510.77	267,758.83
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	320,510.77	267,758.83
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7a Short Term Investments

National Counties Building Society Deposit	222,369.03	223,995.34
National Counties Building Society Deposit	225,018.07	226,944.22
Nottingham Building Society Deposit	314,705.42	0.00
Vernon Building Society	0.00	315,223.27
	762,092.52	766,162.83

8 Creditors and Receipts in Advance

Trade Creditors	19,591.64	14,083.62
Overpayments	29,452.29	21,729.08

49,043.93 35,812.70

9 Reserves

RENEWALS PROVISION

The purpose of this Provision is to reduce the impact on drainage rates as and when pumping plant is refurbished or improved, and to provide a fund for the upkeep of the Langley Monks Road.

	Balance 31 Mar 20	Receipts	Payments	Balance 31 Mar 21
Langley Pump Repair Replacement Fund	11,250.00	750.00	0.00	12,000.00
Langley Road Maintenance Fund	-1,334.05	1,200.00	398.00	-532.05
Benacre Pumping Station	150,339.45	0.00	114,655.00	35,684.45
Norton Pumping Station	0.00	100,000.00	15,614.30	84,385.70
	160,255.40	101,950.00	130,667.30	131,538.10

ACCRUED INTEREST RESERVES

The purpose of this Provision is to offset the need to levy a rate. Revenue expenditure is funded from the interest accruing on these accounts.

	Balance 31 Mar 20	Receipts	Payments	Balance 31 Mar 21 0
Burgh Castle	87,774.15	2,250.03	0.00	90,024.18
Worlingham	5,991.60	16,355.29	22,346.89	0.00
Gravitation Level	39,770.73	721.07	0.00	40,491.80
	133,536.48	19,326.39	22,346.89	130,515.98

DEVELOPERS CONTRIBUTION

This provision reflects the sums paid by developers for consent to discharge or carry out development within the Board's catchment which have not yet been defrayed in making improvements.

	Balance 31 Mar 20	Receipts	Payments	Balance 31 Mar 21
Burgh Castle	242939.64	15508.00	0.00	258447.64
Gravitation Level	53,000.00	0.00	0.00	53,000.00
Limpenhoe Development	6,185.79	0.00	6,185.79	0.00
Norfolk County Council	12,000.00	0.00	12,000.00	0.00
Capital Receipt WHAM	184,000.00	0.00	15,062.34	168,937.66
	498,125.43	15,508.00	33,248.13	480,385.30
	791,917.31	136,784.39	186,262.32	742,439.38
	336,330.91			349,021.27
	1,128,248.22			1,091,460.65

PUMP HOUSES AND EQUIPMENT

The pump houses and the fixed plant are valued annually for insurance purposes at their current replacement cost and included in the accounts as a fixed asset with the balancing entry being in reserves.

1,128,248.22

1,091,460.65

**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 2021

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: 30 September 2021

Notice

The audit of accounts for the Waveney Lower Yare and Lothingland Internal Drainage Board for the year ended 31 March 2021 was concluded on 29 September 2021 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.

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

P J CAMAMILE
CHIEF EXECUTIVE

Tel: 01553 819600
E-mail: phil@wlma.org.uk

Annual Governance and Accountability Return 2020/21 Part 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 Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 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 2021**.
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 2021**. 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 2021
 - 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 2020/21

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 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 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 Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- 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 2021**.

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 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 from last year to this year been published?		
	Has the bank reconciliation as at 31 March 2021 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 2020/21

Waveney Lower Yare & Lothingland Internal Drainage Board

www.wlma.org.uk

FOR PUBLICLY AVAILABLE WEBSITE: [PAGE ADDRESS](#)

During the financial year ended 31 March 2021, 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 2020/21 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.			NO CASH TRANSACTIONS
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.			NO EMPLOYEES
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.	✓		
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

26/05/2021 - 08/06/2021

Name of person who carried out the internal audit

CUNNINGHAM

Signature of person who carried out the internal audit



Date

08/06/2021

*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 2020/21

We acknowledge as the members of:

Waveney Lower Yare & Lothingland Internal Drainage Board

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 2021, that:

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

*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:

29th June 2021

and recorded as minute reference:

13121/01.

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

Chairman *HFT*

Clerk *P. Lemaitre*

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

Section 2 – Accounting Statements 2020/21 for

Waveney Lower Yare & Lothingland Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	1,094,773	1,128,248	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	441,543	468,435	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	416,637	288,819	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	0	0	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	19,182	16,874	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	805,523	777,167	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,128,248	1,091,461	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,079,152	1,032,734	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,707,000	2,717,000	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	105,667	91,550	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2021 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

P. Lomanie

Date

21/06/2021

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

29TH JUNE 2021

as recorded in minute reference:

13121/02

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

HFT [Signature]

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **WAVENEY LOWER YARE & LOTHINGLAND IDB – DB0121**

1 Respective responsibilities of the body and the auditor

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 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2020/21

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 2020/21

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 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature *PKF Littlejohn LLP*

Date **29/09/2021**

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



Annual Report for the year ended

31 March 2021

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

No later than 30 September 2021 a copy must be provided to:

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

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

Please round all cash figures down to nearest whole £.

WAVENEY LOWER YARE AND LOTHINGLAND ENTER INTERNAL DRAINAGE BOARD NAME HERE	Internal Drainage Board
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Section A – Financial information

Preliminary information on special levies issued by the Board for 2021- 22

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 2021-22 (forecast)	
Name of local authority	2021-22 forecast £
1. BRECKLAND DISTRICT COUNCIL	828
2. MID SUFFOLK DISTRICT COUNCIL	16,107
3. EAST SUFFOLK COUNCIL	21,482
4. SOUTH NORFOLK DISTRICT COUNCIL	122,904
5. BROADLAND DISTRICT COUNCIL	781
6. GREAT YARMOUTH BOROUGH COUNCIL	56,240
7.	
8.	
Total	167,342

Section A – Financial information (continued)

Income and Expenditure Account for the year ending 31 March 2021

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 2021 £
INCOME		
1. Drainage Rates		236,692
2. Special Levies		232,424
3. Higher Land Water Contributions from the Environment Agency		155,046
4. Contributions received from developers/other beneficiaries		0
5. Government Grants (includes capital grants from EA and levy contributions)		0
6. PSCAs from EA and other RMAs		0
7. Loans		0
8. Rechargeable Works		0
9. Interest and Investment Income		24,570
10. Rents and Acknowledgements		0
11. Other Income		22,470
Total income		671,202
EXPENDITURE		
12. New Works and Improvement Works		0
13. Total precept to the Environment Agency		86,452
14. Watercourse maintenance		141,614
15. Pumping Stations, Sluices and Water level control structures		265,003
16. Administration		134,497
17. PSCAs		0
18. Rechargeable Works		0
19. Finance Charges		16,873
20. SSSIs		0
21. IDB Biodiversity and conservation (other than item 20 expenditure)		0
22. Other Expenditure		14,072
Total expenditure		658,511

EXCEPTIONAL ITEMS		
23. Profits/(losses) arising from the disposal of fixed assets		0
Net Operating Surplus/(Deficit) for the year		(12,691)
24. Developers Funds income not applied in year		0
25. Grant income not applied in year		0

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? 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?..... Yes No

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

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

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

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:

1. Wortham Ling
2. Gypsy Camp Meadows Thrandeston
3. Redgrave & Lopham Fens
4. Shelfanger Meadows
5. Stanley & Alder Carrs, Aldeby
6. Barnby Broad & Marshes
7. Spratts Water & Marshes
8. Barnby Broad & Marsh Carlton Colville
9. Limpenhoe Meadows
10. Poplar garm Meadows Langley
11. Breydon Water Norfolk
12. Geldeston Meadows

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

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

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

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)

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?

How many pumping stations does the Board operate?

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

Health and Safety

Does the Board have a current Health and Safety policy in place? Yes No

Does the Board have a responsible officer for Health and Safety? Yes No

Have there been any reportable incidents in the past year? Yes No

If so, please summarise in the box below:

Guidance and Best Practice

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

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

Governance

Finance

Environment

Health, safety and welfare

Communications and engagement

Other (please describe)

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

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

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

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

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

Has your Board adopted the following governance documents?

Standing Orders Yes No

Have the Standing Orders been approved by Ministers Yes No

Byelaws Yes No

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

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

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

Financial Regulations.....Yes No
 Register of Member's Interests.....Yes No
 Anti-fraud and corruption policy..... Yes No

Board membership and attendance

How many Board members (in total – elected and appointed) do you have on your IDB?	35
Seats available to appointed members under the Land Drainage Act 1991.	18
Number of elected members on the board at year end.	18
Number of appointed members on the board at year end.	8
Mean average number of elected members in attendance at each board meeting over the last financial year.	10
Mean average number of appointed members in attendance at each board meeting over the last financial year.	5

Have you held elections within the last three years?.....Yes No N/A
 Did elections comply with the requirements specified by the Secretary of State under Regulation 28 of the Land Drainage (Election of Drainage Boards) Regulations 1938?..... Yes No N/A

Complaints procedure

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

Number of complaints received in the financial year?	0
Number of complaints outstanding in the financial year?	0
Number of complaints referred to the Local Government Ombudsman?	0
Number of complaints upheld by the Local Government Ombudsman?	0

Public Engagement

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

Press releases
 Newsletters
 Web site
 Meetings
 Shows/events (including open days/inspections)
 Consultations
 Notices

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

0.28%

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

WAVENEY LOWER YARE AND LOTHINGLAND ENTER INTERNAL DRAINAGE BOARD NAME Internal Drainage Board
HERE

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

Signature

Phil Camamile

Date

30/09/2021

Name in BLOCK LETTERS

PHIL CAMAMILE

Designation

CHIEF EXECUTIVE

Email address

PHIL@WLMA.ORG.UK