

**Minutes of the Finance & General Purposes Committee of the  
Lower Severn (2005) Internal Drainage Board  
Meeting held Wednesday 7<sup>th</sup> December 2022 at 10.30 am  
The LSIDB Offices**

Present:

Ald C Williams

Chairman

Cllr R Griffin

Mr J Cornock

Mr J Hore

Cllr M Riddle

Ald M Sykes

Martin Dear

Accounts Officer

AO

Manjit Pope

Chief Executive Officer

CEO

<b>3496</b>	<p><b>Election of Chairman 2022/23</b></p> <p>The AO invited nominations for the post of Chairman. Ald Williams was proposed and seconded for the post. No other nominations were proposed.</p> <p><b>Resolved that:</b></p> <ul style="list-style-type: none"> <li><b>Ald Williams be elected Chairman for the ensuing year.</b></li> </ul>	
<b>3497</b>	<p><b>Election of Vice Chairman 2022/23</b></p> <p>The Chairman invited nominations for the post of Vice Chairman. Cllr Griffin was proposed and seconded for the post. No other nominations were proposed.</p> <p><b>Resolved that:</b></p> <ul style="list-style-type: none"> <li><b>Cllr Griffin be elected Vice Chairman for the ensuing year.</b></li> </ul>	
<b>3498</b>	<p><b>Apologies</b></p> <p>Apologies were received from Mrs S Milestone and Ald N Barton</p>	
<b>3499</b>	<p><b>Declarations of Interest</b></p> <p>There were no declarations of interest.</p>	
<b>3500</b>	<p><b>Minutes of the Previous Meetings</b></p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li><b>The minutes of the Finance and General Purposes Committee meeting held on 7<sup>th</sup> September 2022 be approved as a true and correct record.</b></li> </ul>	
<b>3501</b>	<p><b>Precept and Foreign Water Contribution 2023/2024</b></p> <p>The AO informed Members that a letter had been received from the EA to advise the Board of a 2% increase to the precept and foreign water contribution for 2023/24. This is in line with the principle 6-year agreement that IDBs in the English Severn and Wye Catchment agreed to.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li><b>The letter from the Environment Agency be noted; and</b></li> <li><b>The AO respond to the letter stating the increase of 2% to the precept and foreign water contributions for 2023/24 are acceptable.</b></li> </ul>	

3502	<p><b>Financial Funding of the Remaining Upgrades of the Pumping Stations</b></p> <p>Members had a long discussion regarding the financial funding of the remaining upgrades to the Pumping Stations and the most beneficial use of the Boards financial resources. In particular the discussion centred on the use of Developers Fund.</p> <p>The recommendations were put to the vote and carried. The Chairman then stated that he wished it to be recorded, in the minutes that he voted against the recommendations.</p> <p><b>It was resolved that;</b></p> <ul style="list-style-type: none"> <li>• <b>The Board approve the following to fund the pump replacement programme</b> <ul style="list-style-type: none"> <li>○ <b>Applying to the EA for a grant or any other non-repayable grant</b></li> <li>○ <b>Transferring the Developers potential cost to the income and expenditure account</b></li> <li>○ <b>Utilising the balance on the Developers Fund Reserve circa £1m</b></li> <li>○ <b>Utilising the balance on the Capital Programme Reserve circa £350k</b></li> <li>○ <b>Taking out a PWLB loan – amount and payback period to be determined at a future date</b></li> <li>○ <b>To pay for the PWLB loan and to future proof the LSIDB, transfer £300,000 in 2023/24 to the Capital Reserve Fund from the income and expenditure account and to increase this amount annually by the percentage increase in the Levy and Rate.</b></li> </ul> </li> </ul>	
3503	<p><b>Financial Reports</b></p> <p>Members reviewed all the Financial Reports presented by the AO.</p> <p><u>Management Accounts – 1<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022.</u> The AO presented the management accounts to 30<sup>th</sup> September 2022 and advised that the Management accounts for October 2022 had now been completed and there were no material changes to report.</p> <p><u>Forecast results for the year ended 31<sup>st</sup> March 2023.</u> The AO informed Members that the outturn forecast predicted a deficit of £23,019 against a budgeted deficit of £30,750. An improvement of £7,731. This was after the transfer to the Capital Expenditure Reserve.</p> <p><u>Draft Budget for 2022/23</u> The draft budget showed a deficit of £40,611 and assumed that the rate and levy is increased from 10.6p to 11.5p. Include within the papers is a breakdown of the allocation of the additional resource.</p> <p><u>Estimated Balance Sheets as at 31<sup>st</sup> March 2023 and 2024</u> The estimated Balance Sheets are based on the forecast results for the year ending 31<sup>st</sup> March 2023 and the draft budget for 2023/24.</p> <p><u>Capital Expenditure for 2022/23 and 2023/24</u> The AO presented the Capital Expenditure for the current and next years.</p>	

	<p><u><i>Apportionment between Charging Authorities</i></u> The annual values have been calculated as at 31<sup>st</sup> October 2022 and included a rate and levy of 11.5p. This will be updated for 31<sup>st</sup> December 2022 values.</p> <p><u><i>Capital Programme to 2028/29</i></u> The Capital Programme shows expenditure of £9,136,319 during the period. The Chairmen shared his concerns with other Members over the figures shown on the Capital Programme. The AO explained that he was waiting for an update report on the replacement of pumps before updating the Capital Programme.</p> <p><u><i>Medium Term Financial Plan 2023/28</i></u> The AO advised members that the MTF plan showed a deficit over the next five years.</p> <p><u><i>Cash Flow to April 2023</i></u> The AO advised Members that the cash flow showed a healthy surplus.</p> <p><u><i>Cash Flow for 2023/2024</i></u> The AO advised Members that the cash flow showed a projected negative cash balance at the end of the year. He explained that, obviously, you cannot have negative cash. This figure reflects the need to do something about the Capital Programme. Excluding the Capital Programme it's a healthy cash flow.</p> <p><u><i>Developers Funds as at 30<sup>th</sup> September 2021</i></u> The AO presented the Developers Funds report to Members</p> <p>The AO advised Members that for the meeting of the F&amp;GP Committee on 25<sup>th</sup> January 2023 all the above reports would be updated:</p> <p><b>It was resolved that;</b> <b>The following reports be noted:</b></p> <ul style="list-style-type: none"> <li>• <b>Management Accounts - 1 April 2022 to 30<sup>th</sup> September 2022;</b></li> <li>• <b>Forecast results for the year ended 31<sup>st</sup> March 2023;</b></li> <li>• <b>Draft Budget for 2023/24;</b></li> <li>• <b>Estimated Balance Sheets as at 31<sup>st</sup> March 2023 and 2024;</b></li> <li>• <b>Capital Expenditure for 2022/23 and 2023/24;</b></li> <li>• <b>Apportionment between Charging Authorities 2023/24;</b></li> <li>• <b>Capital Programme to 2028/29;</b></li> <li>• <b>Medium Term Financial Plan 2023/28;</b></li> <li>• <b>Cash Flow to April 2023;</b></li> <li>• <b>Cash Flow for 2023/2024;</b></li> <li>• <b>Developers Funds as at 30<sup>th</sup> September 2022.</b></li> </ul>	
3504	<p><b>Payments to be Noted.</b></p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The payments to be confirmed be noted as per Appendix A.</b></li> </ul>	
3505	<b>Date of Next meeting</b>	

	Members noted that the next F&GP meeting would be held on 25 <sup>th</sup> January 2022.	
	Meeting closed at 12:00pm	

### August 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterly Maintenance Cover	395.00
Screwfix Direct Ltd	Chisel set	14.29
RS COMPONENTS LTD	Drill Bits & Foam Tape	55.64
Hydroscand Ltd	Hose Assembly for VX65 HVB	51.06
RS COMPONENTS LTD	Safety Wellingtons	76.81
Rose Hewlett	R Hewlett - Mileages for 13/07/22	17.55
Corona Energy	Wicks Green electricity 01/06/22-30/06/22	93.04
LED Autoparts (Beacons & Lightbars)	Autolamps for Machines	116.74
Screwfix Direct Ltd	Makita 18V Grease Gun	176.00
Gasspringsshop.co.uk	DAs Struts for VX05 OGT	79.72
DVLA	Vehicle tax for NL21 CHG	165.00
DVLA	Credit card charge	2.50
Hydroscand Ltd	Clamps for VX65 HVB	8.98
Hydroscand Ltd	Hose assembly for VX65 HTA	37.92
G Tuck	Lengths of box steel for workshop	537.60
Motion Consultants Ltd	Elmpre Back Modifications for May 22	738.00
Channel Plant (A McEwen Smith)	Transportation of WX12 CWL	216.00
Certas Energy UK Ltd	7,057 Litres Gas Oil	8,968.03
(Hydraflow) Brammer Buck & Hickman	Ram repair to tree shears	523.20
Pitney Bowes Ltd	Franking Machine Hire for Jun 7 Jul	31.08
Ford Fuel Oils	Adblue	285.60
Claas Western Ltd	Long Life Grease	912.00
RS COMPONENTS LTD	Workshop Supplies	36.14
RS COMPONENTS LTD	Foot switch & housing for new Energreen SPV3	45.74
Screwfix Direct Ltd	Safety Boots	99.98
Giffgaff Ltd	Monthly sim for mobile (KW)	10.00
Giffgaff Ltd	Monthly sim for Slimbridge WLMP	8.00
Mole Country Stores	Gate eyes & Hooks, Screws, Catches	129.29
Mole Country Stores	Paint, Top Links, Reflectors	163.74
Smiths (Gloucester) Ltd	Waste Management	44.09
Janes Cleaning Services South West Ltd	Cleaning for Jul	251.26
Mr C.J.N Williams	C Williams - Mileages for 28/07/22	19.80
Fiona Collins	F Collins - Mileages for 28/07/22	26.10
Cllr B Behan	B Behan - Mileages for 28/07/22	26.10
Konica Minolta Business Solutions (UK) Ltd	Quarterly printing costs	159.04
Moorepay Ltd	Payroll Costs for Jul	163.46
The Gables Hotel	Room Hire & Refreshments for 28/07/22	299.10
Ford Fuel Oils	Quartz INEO 0W/30	113.88
RS COMPONENTS LTD	Tape & Plugs	60.76
RS COMPONENTS LTD	Paint, Locknuts & Saw	36.91
MERRETT D C	Transportation of WU16 TZM	180.00
(Hydraflow) Brammer Buck & Hickman	Ram repair to VX65 HVB	566.40
Worldpay (UK) Ltd	Credit Card Subscription for Aug	11.94
AVON ALARMS LTD	Replacement Battery to Intruder Alarm	22.56
Avon Hydraulics (UK) Ltd	Hydraulic Fittings for Spares	167.96
Water Environment Ltd	Access 18 Phase 8 Modelling	6,504.00
Hydraulic Megastore	Hose caps & Plugs for stock	42.40
LED Autoparts (Beacons & Lightbars)	Spare Fog Lamp	13.52
Zoom Video Communications Inc.	Zoom subscription for 23/07/22-22/08/22	11.99
Citation Ltd	Legal fees	329.34
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Ford Fuel Oils	Adblue	280.80
Motion Consultants Ltd	Elmore Back P/S Modifications for Jun	6,527.86
MERRETT D C	Transportation of WX12 CWL	180.00
Ford Fuel Oils	6,350 litres Gas Oil	7,425.70
Hydroscand Ltd	Workshop Consumables	307.46
South West Councils	CEO recruitment briefing & Psychometric testing	1,212.00
Worldpay (UK) Ltd	Credit Card Transaction Charges	15.00
Worldpay (UK) Ltd	Vatable Charges	6.17
Andrews Sykes Hire Ltd	Elmore Back Pump Hire - <b>NOT PAYING</b>	5,040.49

## August 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Blizzard Telecom Ltd	Mobile Phones Bill	314.87
Blizzard Telecom Ltd	Office Telecoms	201.07
Blizzard Telecom Ltd	2 x Samsung A33 Mobile Phones (LR & KW)	684.00
BRITISH TELECOM	Alternative Phone Line	45.47
Corona Energy	Wicks Green Electricity 01/07/22-31/07/22	95.18
Corona Energy	Elmore Back Electricity 01/07/22-31/07/22	190.34
		<u>46,332.67</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	46,332.67
Andrew Sykes Credit	(5,040.49)
Corona Credit	<u>(188.22)</u>
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>41,103.96</b>

**Bank Payments for Aug 22**

NatWest	Bank Charges & Bankline Charge	58.77
	Mileages Paid for CEO Interviews	<u>603.20</u>
	<b>Amount Paid this Period (Bank Charges)</b>	<b>661.97</b>

**Total Amount Paid this Period**  
**£41,765.93**

## No1 Account

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

### September 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Information Commissioner's Office	ICO Data Protection Fee	55.00
TH White Ltd	Switch for VX05 OGT	136.79
RS COMPONENTS LTD	Workshop Consumables	101.50
Car Builder (CBS Online Ltd)	Hose & Clamps for VX65 HVB	93.47
TESCO	Petrol for Chainsaws	59.60
Water 2 Business	Water Bill 09/02/22-04/08/22	48.00
RS COMPONENTS LTD	Fuse Holders & Power Sockets	201.08
Simply Bearings Ltd	Vulcanising Solution	8.04
LEES MEND A SHOE	Keys cut & Tags	48.00
TESCO	Water for Office	9.60
RS COMPONENTS LTD	Storage Boxes	20.20
RS COMPONENTS LTD	Spray grease	36.00
KN Office	Duplicate Books, Wallets, Folders	55.04
ALLCAP LTD	Padlocks	475.20
ALLCAP LTD	Spray Grease & Lubricant	52.92
ALLCAP LTD	Cutting Discs & Hex. Key Set	52.20
CROMWELL GROUP HOLDINGS LTD	Assort Nuts, Bolts, Screws, Washers	213.43
RS COMPONENTS LTD	M 20 Tap Sets	47.53
Pitney Bowes Ltd	Franking Machine Rental for Aug	15.54
Molson Equipment Services Ltd	Repairs to WU16 TZM & new Turbo	2,704.04
Molson Equipment Services Ltd	Labour on repairs to WU16 TZM	982.80
Batsford Timber Ltd	Assort Creosoted Stakes	3,999.53
Bristol DPF Centre	DPF Clean for WU16 TZM	360.00
PowerToolSpares.com	Ring Springs for Impact Wrench	6.35
PKF Littlejohn LLP	External Auditors review of the AGAR YE 31/03/22	2,880.00
Channel Plant (A McEwen Smith)	Transportation of NL21 CHG	432.00
Leader Air Conditioning Ltd	Annual maintenance on Air Conditioning	494.40
KN Office	Notebooks	17.48
Giffgaff Ltd	Sim Monthly Plan for KW	10.00
Giffgaff Ltd	Sim monthly plan for Slimbridge WLMP	8.00
Zoom Video Communications Inc.	Zoom Subscription 23/08/22-22/09/22	11.99
Evelyn Partners Financial Planning Ltd	Ongoing pension consultancy 01/02/22-31/07/22	620.40
Janes Cleaning Services South West Ltd	Cleaning for August	201.00
CROMWELL GROUP HOLDINGS LTD	Assorted Gloves	156.48
RS COMPONENTS LTD	PTFE Spray	90.60
AVON ALARMS LTD	12 months maintenance on Intruder Alarm from	102.00
Tanks-UK Ltd	210lt Fuel Bowser DT-Mobile	558.00
Moorepay Ltd	Payroll costs for Aug 22	163.64
Smiths (Gloucester) Ltd	Waste Management for Aug 22	66.13
Water Management Alliance	DRS Annual Maintenance	1,164.00
MERRETT D C	Repairs to WX20 FGM - No High Gear-Labour	630.00
MERRETT D C	Repairs to WX20 FGM - No High Gear-Parts	12.00
Motion Consultants Ltd	Avonmouth Consultancy for Jun 22	1,620.00
Motion Consultants Ltd	Avonmouth Consultancy for Jul 22	1,188.00
Motion Consultants Ltd	Elmore Back P/S Modifications for Jul 22	2,556.00
Certas Energy UK Ltd	7,103 litres Gas Oil	8,736.70
Corona Energy	Elmore Back Electricity 01/08/22-26/08/22	162.83
Orchard Computer Services	Quarterly Maintenance Cover	395.00
Worldpay (UK) Ltd	C/Card Subscription for Sep 22	11.94
The Gables Hotel	Room Hire, refreshments & Lunch for 31/08/22	153.50
Wire Watcher Company	Fit Wire Watcher to NL21 CHG	972.00
Wire Watcher Company	Fit Wire Watcher to New Spearhead	972.00
Avon Hydraulics (UK) Ltd	Spare Hoses & Ties for Buckets	314.43
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Citation Ltd	Legal Fees	329.34
HC Waterbeheersing	15% & 2.5% of Contract Price of 79,550	13,921.25
HC Waterbeheersing	15% & 2.5% of Contract Price of 18,700	3,272.50
Worldpay (UK) Ltd	Credit Card Transaction Charges	15.00
Worldpay (UK) Ltd	Vatable Charges	6.00
Hydroscand Ltd	Hose assemblies for WX12 CWL	253.66

September 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Mr C.J.N Williams	C Williams - Mileages for 31/08/22	19.80
Mr P Abraham	P Abraham - Mileages for 31/08/22	16.20
Mr C.J.N Williams	C Williams - Mileages for 07/09/22	19.80
Mr W J Cornock	J Cornock - Mileages for 07/09/22	5.40
Mary Sykes	M Sykes - Mileages for 07/09/22	18.90
Mr C.J.N Williams	C Williams - Mileages for 30/08/22	23.40
Chandlers (Farm Equipment) Ltd	Cable Ties, Terminals, Pole Sockets	93.43
Hitachi Construction Machinery (uk) Ltd	Hitachi Solas service Agreement	856.80
The Gables Hotel	Room Hire & Refreshments for 07/09/22	132.40
Blizzard Telecom Ltd	Mobile Phones	301.16
Blizzard Telecom Ltd	Office Telecoms	195.28
Corona Energy	Elmore Back Electricity 27/08/22-31/08/22	73.14
NATWEST	Bank Charges for payment to Netherlands	15.00
		<u>54,811.84</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	54,811.84
The George POA	<u>171.50</u>
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>54,983.34</b>

**Bank Payments for Sep 22**  
NatWest

Bank Charges & Bankline Charge	85.32
CEO Interviews	<u>551.70</u>
<b>Amount Paid this Period (Bank Charges)</b>	<b>637.02</b>

**Total Amount Paid this Period**  
**£55,620.36**



## No 1 Account

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

October 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Corona Energy	Saul P/S Electricity - 01/08/21-31/08/21	34.00
Corona Energy	Saul P/S Electricity - 01/09/21-30/09/21	38.19
Corona Energy	Saul P/S Electricity - 01/10/21-31/10/21	41.85
Corona Energy	Saul P/S Electricity - 01/11/21-30/11/21	46.03
Corona Energy	Saul P/S Electricity - 01/01/22-31/01/22	47.96
Corona Energy	Saul P/S Electricity - 01/02/22-28/02/22	43.24
Corona Energy	Saul P/S Electricity - 01/04/22-30/04/22	38.86
Corona Energy	Wicks Green P/S Electricity - 01/04/22-30/04/22	118.80
Corona Energy	Oldbury P/S Electricity - 01/04/22-30/04/22	94.87
Corona Energy	Lapperditch P/S Electricity - 01/04/22-30/04/22	40.74
Corona Energy	Office Electricity - 01/04/22-30/04/22	287.06
Corona Energy	Marshfield Electricity 01/04/22-30/04/22	92.24
Corona Energy	Marshfield Electricity 01/05/22-31/05/22	94.54
Corona Energy	Saul Electricity 01/05/22-31/05/22	310.78
Corona Energy	Lapperditch Electricity 01/05/22-31/05/22	33.71
Corona Energy	Oldbury P/S Electricity 01/05/22-31/05/22	95.58
Corona Energy	Office Electricity 01/05/22-31/05/22	225.24
Corona Energy	Oldbury P/S electricity 01/06/22-30/06/22	96.27
Corona Energy	Lapperditch electricity 01/06/22-30/06/22	32.30
Corona Energy	Saul electricity 01/06/22-30/06/22	34.65
Corona Energy	Wicks Green electricity 01/05/22-31/05/22	86.46
Corona Energy	Marshfield electricity 01/06/22-30/06/22	88.33
Corona Energy	Office electricity 01/06/22-30/06/22	173.86
Corona Energy	Wicks Green Electricity 01/06/22-30/06/22	85.50
Corona Energy	Saul Electricity 01/07/22-31/07/22	21.83
Corona Energy	Marshfield Electricity 01/07/22-31/07/22	143.11
Corona Energy	Lapperditch Electricity 01/07/22-31/07/22	32.46
Corona Energy	Oldbury P/S Electricity 01/07/22-31/07/22	95.18
Corona Energy	Office Electricity 01/07/22-31/07/22	183.54
Suregreen Ltd	Wire mesh for Lapperditch P/S	285.43
Orchard Computer Services	Quarterly Maintenance Cover	395.00
RS COMPONENTS LTD	Cable Ties for Lapperditch Pump Station	228.87
RS COMPONENTS LTD	Cable Ties for Workshop	164.11
RS COMPONENTS LTD	Cable & Solder for Workshop	161.21
RS COMPONENTS LTD	Workshop Consumables	142.25
KN Office	A3 & A4 Paper	58.66
JOHN DAVIDSON (PIPES) LTD	Assort Pipes, Couplers, Junctions	757.73
Corona Energy	Saul Electricity 01/08/22-31/08/22	18.55
Corona Energy	Oldbury p/s Electricity 01/08/22-31/08/22	95.30
Corona Energy	Lapperditch Electricity 01/08/22-31/08/22	32.93
Corona Energy	Marshfield Electricity 01/07/22-31/07/22	86.68
Corona Energy	Marshfield Electricity 01/08/22-31/08/22	87.39
Corona Energy	Wicks Green Electricity 01/07/22-31/07/22	81.27
Corona Energy	Wicks Green Electricity 01/08/22-31/08/22	79.23
Corona Energy	Office Electricity 01/08/22-31/08/22	181.62
R.A.M Autos	MOT on WP18 GXY Labour Charge	24.50
R.A.M Autos	MOT on WP18 GXY Appt Fee	25.00
Suregreen Ltd	PVC Welded Mesh for Lapperditch P/S	199.69
TESCO	Water & Milk for Office	14.60
FILTRATION LTD	Filters for WX08 OSY	46.85
FILTRATION LTD	Filter for Bowser	59.26
FILTRATION LTD	Fuel/Water seperator for Bulk Tank	81.90
FILTRATION LTD	Filters for WX12 CWL	49.30
Avon Hydraulics (UK) Ltd	Hose assembly for Tree Shears	57.89
MERRETT D C	Transportation of WU16 TZM	180.00
Mary Sykes	M Sykes - Mileages for 21/09/22	19.80
Fiona Collins	F Collins - Mileages for 21/09/22	26.10
Mr C.J.N Williams	C Williams - Mileages for 21/09/22	19.80
John Hore	J Hore - Mileages for 21/09/22	9.00
Rose Hewlett	R Hewlett - Mileages for 21/09/22	11.25

Date: 15/11/2022

Time: 14:01:41

Lower Severn (2005) Internal DrainagePayments to be Confirmed - 270916

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
HYSLOP MR R	R Hyslop - Mileages for 21/09/22	27.00
Mr C Daniell	C Daniell - Mileages for 21/09/22	38.70
Mr W J Cornock	J Cornock - Mileages for 21/09/22	5.85
Mr P Abraham	P Abraham - Mileages for 21/09/22	16.20
Mr R Godwin	R Godwin - Mileages for 21/09/22	15.30
Certas Energy UK Ltd	6,986 litres Gas Oil	8,441.88
Certas Energy UK Ltd	2,000 litres derv	3,439.20
Avonmouth Engineering Services Ltd	Wet well repairs & pipework mods to Saul	12,471.36
RS COMPONENTS LTD	Cable Ties	3.96
ARCO LTD	Sand Bags	96.36
ARCO LTD	Wipes, Domestod, Fairy Liquid	243.11
ARCO LTD	Tape	99.74
Water Environment Ltd	Modelling for Land off Goldcrest Way, Central Park	9,174.00
ENGINEERING & HIRE LTD	Replacement parts for WX12 CWL	931.15
ENGINEERING & HIRE LTD	Replacement parts for VX65 HTA	931.15
ENGINEERING & HIRE LTD	Replacement parts for WU16 TZM	931.15
ENGINEERING & HIRE LTD	Replacement parts for WV19 FUU	931.15
ENGINEERING & HIRE LTD	Replacement parts for WX20 FGM	931.15
ENGINEERING & HIRE LTD	Replacement parts for NL21 CHG	931.16
RS COMPONENTS LTD	Parts for VX05 OGT	50.59
ARCO LTD	Safety Signs	318.65
KN Office	Binding Covers & Combs, Gussett Envelopes	53.56
Hydroscand Ltd	Evo Pads & rag Wipes	82.32
Zoom Video Communications Inc.	Zoom Subscription 23/09/22-22/10/22	11.99
Hydraulic Megastore	Various Adaptors & restrictors for Workshop	75.64
Allplas.co.uk Ltd	Safety Netting for Lapperditch	898.56
The Gables Hotel	Room hire, refreshments & Lunch for 21/09/22	431.00
RS COMPONENTS LTD	Safety Net Fixings for Lapperditch P/S	332.77
Hydroscand Ltd	Hose assembly for WU16 TZM	44.89
Hydroscand Ltd	2 x hose assemblies for VX65 HTA	63.77
Hydroscand Ltd	Hose assembly for VX65 HTA	195.55
Hydroscand Ltd	Hose assembly for OU21 BXW	220.55
Moorepay Ltd	Payroll costs for Sep	163.46
Antifricition Components Ltd	Parts for VX65 HVB	958.45
Ford Fuel Oils	AdBlue	316.80
Mike's Travel	Hire of Coach to Avonmouth	190.00
Jamie Bowler Plant & Hydraulics Ltd	Gear Pump for Reed cutter on WU16 TZM	348.00
Orchard Computer Services	HP 440 Probook & Software for CEO	1,092.00
Orchard Computer Services	Set up of new laptop	264.00
Orchard Computer Services	Annual software for CEO's new Laptop	396.56
Smiths (Gloucester) Ltd	Waste Management	45.29
Worldpay (UK) Ltd	C/Card transaction charges for Sep	15.00
Worldpay (UK) Ltd	Vatable charges	6.22
Motion Consultants Ltd	Avonmouth consultancy advice 01/08/22-31/08/22	2,376.00
Holt JCB Ltd	Quarterly Service Agreement for WV19 FUU	321.20
Aqua Management Ltd	Application Payment No 9	6,023.95
Worldpay (UK) Ltd	C/Card Subscription fee for Oct	11.94
MERRETT D C	Transportation of WU16 TZM	180.00
Tincknell Fuels Ltd	7,000 litres Gas Oil	8,382.36
Corona Energy	Wicks Green P/S Electricity 01/09/22-30/09/22	86.44
Corona Energy	Oldbury P/S Electricity 01/09/22-30/09/22	94.87
Corona Energy	Lapperditch P/S Electricity 01/09/22-30/09/22	32.30
Corona Energy	Marshfield P/S Electricity 01/09/22-30/09/22	88.88
Corona Energy	Saul P/S Electricity 01/09/22-30/09/22	26.20
Corona Energy	Office Electricity 01/09/22-30/09/22	178.54
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Citation Ltd	Legal Fees	329.34
Mr CJN Williams	C Williams - Mileages for 07/10/2022	23.40
Chandlers (Farm Equipment) Ltd	Handles, Wire Brushes	23.42
Corona Energy	Elmore Back P/S Electricity 01/09/22-30/09/22	456.10
Corona Energy	Wicks Green Electricity 01/07/22-31/07/22	92.44
Corona Energy	Saul P/S electricity 01/12/21 - 31/12/21	46.21
Corona Energy	Saul P/S electricity 01/03/22 - 31/03/22	44.12

Date: 15/11/2022

Time: 14:01:41

Lower Severn (2005) Internal DrainagePayments to be Confirmed - 270916

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Giffgaff Ltd	Monthly Sim for Mobile	10.00
Giffgaff Ltd	Monthly Sim for Slimbridge WLMP	8.00
Blizzard Telecom Ltd	Office Telecoms	188.72
Blizzard Telecom Ltd	Mobile Phones Bill	283.03
St Johns Ambulance	First Aid Training for AT, PR, ML & SW	840.00
Autoelectrical.parts	Trailer light lens	20.18
		<u>73,602.18</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	73,602.18
AE Parts Credit	<u>(20.18)</u>
<b>Amount Paid this Period ( Supplier Invoices)</b>	<b>73,582.00</b>

**Bank Payments for Oct 22**

NatWest

Bank Charges &amp; Bankline Charge

	<u>63.52</u>
<b>Amount Paid this Period (Bank Charges)</b>	<b>63.52</b>

**Total Amount Paid this Period**  
**£73,645.52**

**Payments to be Noted for Aug 22 - Oct 22**

**Aug 22    41,765.93**  
**Sep 22    55,620.36**  
**Oct 22    73,645.52**  
**Total    £171,031.81**

## No 2 Account

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

Date From : 01/08/2022

August 2022 - October 2022

Date To : 31/10/2022

## Payroll Account

No	Type	Date	N/C	Ref	Details	Net Amount	Tax Amount	Gross Amount	Bank Rec.	
									B	Date
106561	BP	15/08/2022	2231	D/D	<b>Aug 22</b> Peoples Pension Cont - Jul 22	1,441.58	0.00	1,441.58	R	31/08/2022
106562	BP	19/08/2022	2230	D/D	LGPS Pension Cont - Jul 22	14,858.01	0.00	14,858.01	R	31/08/2022
106563	BP	22/08/2022	2210	D/D	HMRC Liability - Jul 22	14,259.60	0.00	14,259.60	R	31/08/2022
106564	BP	26/08/2022	2220	D/D	LSIDB Salary - Aug 22	37,916.87	0.00	37,916.87	R	31/08/2022
106565	BP	26/08/2022	2211	D/D	GMB Union - Aug 22	29.14	0.00	29.14	R	31/08/2022
106807	BP	15/09/2022	2231	D/D	<b>Sep 22</b> Peoples Pension Cont - Aug 22	1,253.77	0.00	1,253.77	R	30/09/2022
106808	BP	15/09/2022	2230	D/D	LGPS Pension Cont - Aug 22	15,914.64	0.00	15,914.64	R	30/09/2022
106809	BP	22/09/2022	2210	D/D	HMRC Liability - Aug 22	16,600.47	0.00	16,600.47	R	30/09/2022
106810	BP	28/09/2022	2220	D/D	LSIDB Salary - Sep 22	39,625.11	0.00	39,625.11	R	30/09/2022
106811	BP	28/09/2022	2211	D/D	GMB Union - SEp 22	29.14	0.00	29.14	R	30/09/2022
106988	BP	17/10/2022	2231	D/D	<b>Oct 22</b> Peoples Pension Cont - Sep 22	1,385.47	0.00	1,385.47	R	31/10/2022
106989	BP	19/10/2022	2230	D/D	LGPS Pension Cont - Sep 22	17,069.07	0.00	17,069.07	R	31/10/2022
106990	BP	21/10/2022	2210	D/D	HMRC Liability - Sep 22	18,247.28	0.00	18,247.28	R	31/10/2022
106991	BP	28/10/2022	2220	D/D	LSIDB Salary - Oct 22	42,188.66	0.00	42,188.66	R	31/10/2022
106992	BP	28/10/2022	2211	D/D	GMB Union - Oct 22	29.14	0.00	29.14	R	31/10/2022
						<u>220,847.95</u>	<u>0.00</u>	<u>220,847.95</u>		
						<u>220,847.95</u>	<u>0.00</u>	<u>220,847.95</u>		

## Petty Cash

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

Page: 1

Date From: 01/08/2022  
Date To: 31/10/2022

### August 2022 - October 2022

No	Type	Date	Ref	Details	Net £	Tax £	Gross £	B	Bank Rec. Date
106604	CP	02/08/2022	7563	<b>Aug 22</b> Cake for KW retirement	7.00	0.00	7.00	R	31/08/2022
106605	CP	08/08/2022	7564	Postage to Falklands	2.55	0.00	2.55	R	31/08/2022
106606	CP	11/08/2022	7565	Screen protectors	4.16	0.83	4.99	R	31/08/2022
106607	CP	11/08/2022	7566	Phone Covers	11.64	2.34	13.98	R	31/08/2022
106608	CP	11/08/2022	7567	Charging Plugs	34.96	7.00	41.96	R	31/08/2022
106609	CP	17/08/2022	7568	Cake for MD	2.75	0.00	2.75	R	31/08/2022
106610	CP	22/08/2022	7569	Milks	5.10	0.00	5.10	R	31/08/2022
106611	CP	24/08/2022	7570	Recorded delivery	2.35	0.00	2.35	R	31/08/2022
106612	CP	26/08/2022	7571	Paracetamols & Air freshners	9.54	1.91	11.45	R	31/08/2022
106824	CP	26/09/2022	7572	<b>Sep 22</b> Tesco's - Milk	3.50	0.00	3.50	R	30/09/2022
107021	CP	07/10/2022	7573	<b>Oct 22</b> Office cleaning products	2.49	0.50	2.99	R	31/10/2022
107022	CP	10/10/2022	7574	Milks	5.25	0.00	5.25	R	31/10/2022
107023	CP	15/10/2022	7575	Birthday cake for MP	6.09	0.00	6.09	R	31/10/2022
Totals					£ 97.38	12.58	109.96		

Bank	Account Name	Type	Date	Journal	Transaction Details	Amount
1200	NAT WEST ACCOUNT NO 1:	JD	05/08/2022	J1731	Tsf from Direct Res to No1 Acc	30,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	05/08/2022	J1732	Tsf from No1 Acc to No2 Acc Re: Wages	-70,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	08/08/2022	J1733	Tsf from No1 Acc to Petty Cash	-200.00
1200	NAT WEST ACCOUNT NO 1:	JD	09/09/2022	J1739	Tsf from Direct Res to No1 Acc	99,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	12/09/2022	J1740	Tsf from Direct Res to No1 Acc	26,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	12/09/2022	J1741	Tsf from No1 Acc to No2 Acc Re: Wages	-70,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	06/10/2022	J1746	Tsf from Direct Res to No1 Acc	80,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	07/10/2022	J1747	Tsf from Direct Res to No1 Acc	55,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	07/10/2022	J1748	Tsf from No1 Acc to No2 Acc Re: Wages	-80,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	05/08/2022	J1732	Tsf from No1 Acc to No2 Acc Re: Wages	70,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	12/09/2022	J1741	Tsf from No1 Acc to No2 Acc Re: Wages	70,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	07/10/2022	J1748	Tsf from No1 Acc to No2 Acc Re: Wages	80,000.00
1230	PETTY CASH	JD	08/08/2022	J1733	Tsf from No1 Acc to Petty Cash	200.00
1257	Nat West Direct Reserve Acc	JC	05/08/2022	J1731	Tsf from Direct Res to No1 Acc	-30,000.00
1257	Nat West Direct Reserve Acc	JC	09/09/2022	J1739	Tsf from Direct Res to No1 Acc	-99,000.00
1257	Nat West Direct Reserve Acc	JC	12/09/2022	J1740	Tsf from Direct Res to No1 Acc	-26,000.00
1257	Nat West Direct Reserve Acc	JC	06/10/2022	J1746	Tsf from Direct Res to No1 Acc	-80,000.00
1257	Nat West Direct Reserve Acc	JC	07/10/2022	J1747	Tsf from Direct Res to No1 Acc	-55,000.00

**Minutes of the Finance & General Purposes Committee of the  
Lower Severn (2005) Internal Drainage Board  
Meeting held Wednesday 7<sup>th</sup> September 2022 at 10.30 am  
The Gables Hotel**

Present:

Ald C Williams

Chairman

Mr J Cornock

Ald M Sykes

Cllr R Griffin

Martin Dear

Accounts Officer

AO

Louise Reading

Minutes

**\*\*Please refer to your meeting papers as dated above for the documents referred to in these minutes\*\***

<b>3443</b>	<b>Apologies</b> Apologies were received from Cllr Riddle, Mr J Hore, Mr G Simms and Mr G Littleton.	
<b>3444</b>	<b>Chairman's Announcements</b> There were no Chairman's Announcements.	
<b>3445</b>	<b>Declarations of Interest</b> There were no declarations of interest.	
<b>3446</b>	<b>Minutes of the Previous Meetings</b>  <b>It was resolved that:</b> <ul style="list-style-type: none"> <li><b>The Minutes of Finance and General Purposes Committee meeting held on 18<sup>th</sup> May 2022 be approved as a true and correct record</b></li> </ul>	
<b>3447</b>	<b>Treasury Sub Committee Minutes</b> The Chairman advised Members that Smith and Williams had been rebranded as Evelyn.  He added that the AO completed a monthly schedule of investment performance. It showed that the Evelyn Equity portfolio had not performed as well as the tracker fund.  Vere Boscawen, Evelyn's representative, was in attendance for this item. He gave an assessment of the current investment market. Following discussions, Vere was asked to make a recommendation as to which Equity Funds would be sold in order to raise £150,000. This would be invested into the Tracker Fund.  In response to a question from Mr Cornock the AO explained that the charge to manage the tracker fund was 0.33% as compared to a 1% for the Equity fund.  It was resolved that:  <b>It was resolved that:</b> <ul style="list-style-type: none"> <li><b>Evelyn Partners produce a schedule showing the proposed sale of Equities to the value of £150,000;</b></li> <li><b>The AO to distribute this information to Members;</b></li> </ul>	<b>20220831TRE1</b> The AO to instruct Evelyn

	<ul style="list-style-type: none"> <li><b>The decision as to selling the identified Equities and investment into the Tracker be agreed via electronic communication.</b></li> </ul>	Partners accordingly.
<b>3448</b>	<p><b>Risk Register</b> The AO informed Members that changes had been highlighted in red.</p> <p>Members agreed with the Chairman's concern in respect of item G7 as it was felt that after a recent Member's visit to a pump station there were some clear issues with Health and Safety. The Chairman said that this had not been had not been reported previously. This will be discussed at the next Board Meeting.</p> <p>The Chairman also asked for an update on item G9 about Sage reporting requirements.</p> <p>The AO informed Members that the PSG had agreed the various reporting levels and titles.</p> <p>This information was now being inputted into a test system on Sage. Dummy information would be posted so that reports could be produced. These reports would then go to PSG for sign off before Sage were contacted asking for some assistance before going live.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li><b>The Risk Register be approved and submitted to the Board for noting as per Appendix A.</b></li> </ul>	
<b>3449</b>	<p><b>Public Contract Regulations 2015</b> The AO reported that he had looked into the Public Contract Regulations 2015 and had provided a short summary within the papers. A link was also provided to a full guide of the Regulations.</p> <p>It would be appropriate for the Board to refer to these Regulations for large scale. As such it would be prudent to cover this requirement within the Board's Financial Regulations.</p> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li><b>That the following provision be added to Paragraph 6 of the Board's Financial Regulations and recommended to the full Board for adoption at its next meeting:</b></li> </ul> <p><b>6.4 (f) As and when so determined by the Board or a Committee acting with its delegated powers, contracts will comply with the Public Contract Regulations 2015</b></p>	
<b>3450</b>	<p><b>External Audit Report</b> The AO advised members that the External Audit had been completed and signed off.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li><b>That the External Audit reported be noted.</b></li> </ul>	
<b>3451</b>	<p><b>Financial Reports</b> Members reviewed all the Financial Reports presented by the AO.</p> <p><u>Management Accounts 1<sup>st</sup> April 2022 – 31<sup>st</sup> July 2022</u> It was reported that the accounts showed a healthy surplus of £51,626 against a budget of £5,917 however the surplus was unlikely to remain at this level.</p>	



	<p>The surplus was due to lower than expected machinery maintenance costs, a dry weather spell resulting in low pump station electricity usage and providing in the budget for the diesel and cost of living increases.</p> <p><u>Cash Flow to March 2023</u> The cash flow looked positive as there was not much expenditure on the capital programme for 2022/23. Levies were due in November which would boost the cash flow for the remaining period to 31<sup>st</sup> March 2023.</p> <p><u>Developers Funds as at 31<sup>st</sup> July 2022</u> The Developers' Funds showed an estimated balance of £959,830.</p> <p><u>Capital Programme to 2029</u> The Capital Programme will be subject to major changes, once the Board has reached a decision on how it wished to progress with the remaining Pump Replacement Programme.</p> <p><u>Medium Term Financial Forecast 2022/2027</u> The AO explained that inflation will have an impact on the Medium Term Plan. In the 2022/23 inflation was assumed to be 10%. It would appear that a similar rate will be required for the 2023/24 budget.</p> <p>The AO pointed out to Members that the projected payroll expenditure had increased. This is due to increasing the hours of the new CEO.</p> <p>The Chairman reminded Members that the future annual rates were illustrative and should be viewed with caution.</p> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li>• <b>The Management Accounts for 1<sup>st</sup> April 2022 to 31<sup>st</sup> July 2022 be submitted to the Board for approval as per Appendix B</b></li> </ul> <p><b>It was resolved that the following reports be noted;</b></p> <ul style="list-style-type: none"> <li>• <b>The Cash Flow to April 2023,</b></li> <li>• <b>The Developers fund as at 31<sup>st</sup> July 2022,</b></li> <li>• <b>The Capital Programme to 2029,</b></li> <li>• <b>The Medium Term Financial Forecast 2022-2027</b></li> </ul>	
<b>3452</b>	<p><b>Defra Annual Report for the Year Ending March 2022</b> The AO explained that this was a statutory document required by Defra.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The Defra report be noted</b></li> </ul>	
<b>3453</b>	<p><b>Payments to be Noted.</b></p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The payments to be confirmed be noted as per Appendix C</b></li> </ul>	
<b>3454</b>	<p><b>Date of Next meeting</b> Members noted that the next F&amp;GP meeting would be held on 7<sup>th</sup> December 2022</p>	
	Meeting closed at 11.15 am	

# Lower Severn (2005) Internal Drainage Board

## RISK REGISTER

As at 7 September 2022

The owner of this document is the Chief Executive Officer

Category of Risk	Risk	Likelihood (without controls)	Impact (without controls)	Risk Level (without controls)	Risk response and control procedure	Monitoring and Assurance	Actions	Likelihood (with current controls)	Impact (with current controls)	Risk Level (with current controls)	Responsibility
<b>Governance</b>											
<b>G1</b>	Gradual or sudden loss of reputation	High	High	High	<b>Treat</b> As an action or non-action by the Board, employee, subcontractor or supplier. This includes personal behaviour.	Ensure that all risks are minimised. Ensure plans are fulfilled.	Use governance arrangements to utilise monitoring and feedback controls and assurances. Ensure that the Board is sensitive to changes and can respond accordingly. Publicly available website that is regularly updated and reviewed.	Low	High	Medium	Board, CEO, AO, LDE, CE
					<b>Treat</b> Inappropriate behaviour by a member of staff. Staff not aware of their importance in maintaining the Boards reputation.	Staff training given on the importance of their actions or non action. Emphasise that they are the contact point for members of the public.	Staff receive ongoing appropriate training. All staff are issued with the Board's approved Employee Handbook.				
<b>G2</b>	Board doesn't have adequate competency/skills to understand or control the business.	Medium	Medium	Medium	<b>Treat</b> 14 elected members, landowners and owner occupiers have a vested interest in ensuring drainage is effective.	The Board consists of 14 elected members and 15 appointed members. The appointed members are determined by the local Councils within the Board's area.	Board members receive appropriate ongoing training. Good Governance Guide, published by ADA, made available to all Members. ADA Good Governance workshop took place in March 2019. Board members to access the ADA online training modules. <b>Induction session for new members took place on 21 April 2022.</b>	Low	Medium	Low	Board
<b>G3</b>	Difficulty in appointing new Board Members.	Low	Low	Low	<b>Tolerate</b> Board consists of elected and appointed members. Member turnover is low.	Electoral register in place and updated to enable elections to take place. Last elections took place in October <b>2021</b> .	Open elections for new Board Members due in October <b>2024</b> .	Low	Low	Low	Board
<b>G4</b>	Susceptibility to concentration of power.	High	High	High	<b>Treat</b> Management meetings held on a regular basis, Chair and Vice Chair involved.	There are five committees that report to the Board. Each committee has an appointed Chair.	Segregation of duties and regular meetings between Board and key members of staff to review major issues and future actions. Schemes of delegation to both Chair and Officers in place.	Medium	Medium	Medium	Board

G5	There is no overall strategy for the organisation as a whole.	High	High	High	<b>Treat</b> The Board has a capital programme, a business plan and a corporate strategy. Strategic decisions being taken in the Avommouth Severnside Enterprise Area (ASEA) which decrease the risk of flooding in that area.	Business plan in place and reviewed annually. Regular reports to the Board regarding the ASEA. Use of Performance Management Indicators.	Regular review of forthcoming reporting deadlines at the Board meetings. Agenda Items for the Board and Committees reviewed annually. The Board operates in accordance with its approved capital and maintenance programmes. There is a long term strategic capital programme to 2029. Review ASEA to establish the most effective way to execute this work. Performance Management Indicators to be agreed.	Medium	Medium	Medium	Board
G6	Failure to comply with key legislation, regulations and Corporation requirements.	High	High	High	<b>Treat</b> Regular Board meetings take place.	Reports to Board on new legislation and regulations. Membership of Association of Drainage Authorities (ADA). Regular review of publicly available websites.	Regular review of forthcoming reporting deadlines at the board meetings. Access specialist advice as appropriate. Review of the Boards Structural Organisation. Training day on Public Procurement Regime took place on 21 April 2021 for CEO, AO, CE, LDE, Foreman, Fitter, Chair of Board and Chairman of F&GP.	Low	High	Medium	Board
					<b>Transfer</b> Audit takes place on Management and Accounts to ensure compliance with legislation.	PKF Littlejohn appointed as external auditors by Smaller Authorities' Audit Appointments Ltd. Internal Auditors reappointed until 2025/26.					
G7	Board not assuming control of key statutory requirements e.g. Health and Safety and Risk.	High	High	High	<b>Treat</b> Citation appointed as Health and Safety and Human Resources advisors.	Reports to Board. LDE monitors and maintains Health and Safety records.	Board have been made aware of the key legislative requirements to ensure they understand their responsibilities. Good practice: Health, Safety and Welfare IDB awareness modules issued by ADA, available to all members. Board members to attend training courses as appropriate.	Low	Low	Low	Board
					<b>Transfer</b> Indemnity policy is in place so board do not have to pay compensation.	Included in insurance cover with Zurich Municipal. Zurich Municipal appointed on a five year contract.	Level of cover reviewed annually.				

<b>G8</b>	Poor implementation of Eel Regulations.	High	High	High	<b>Treat</b> Non-compliance with regulations by not replacing the pumps which results in having to turn the pumps off. Consultants appointed to report on steps to take to meet the statutory regulations.	Engineers to report to Engineering Committee as necessary. Pump replacement programme in place and being implemented. Project Steering Group (PSG) established. <b>Individual pumping stations to have their own Risk Register. This Risk Register is to include access to pumping station, consent to start work from Regulator, electrical supply to site, supply of pumps, project lead and project costings.</b> Review Elmore Back project.	Frequent update to Engineering Committee and Full Board. Liaison between the Engineering Committee and the F&GP Committee to ensure cost projections are regularly reviewed. PSG is project managing the replacement of pumps at Elmore Back and will project manage all future pump replacements. Address the main issues encountered with the Elmore Back project. <b>Officers and Members received training in project and contract management on 27 April 2022.</b> Upgrade the Accounts system to achieve 'best practice' project management demands.	Low	High	Medium	Board
<b>G9</b>	Lack of formal contractual arrangement with contractor working with Board on developments at Avonmouth Severnside Enterprise Area (ASEA)	High	High	High	<b>Treat</b> Draw up and sign off with Water Environment contract/specification for all work at ASEA.	Use Member/Officer PSG to monitor the effectiveness of the new formal working arrangements.	Produce periodic reports via Sage for the PSG and Engineering Committee.	Low	Low	Low	PSG, Engineering Committee and CE

Category of Risk	Risk	Likelihood (without controls)	Impact (without controls)	Risk Level without controls	Risk response and control procedure	Monitoring and Assurance	Actions	Likelihood (with current controls)	Impact (with current controls)	Risk Level (with current controls)	Responsibility
<b>Finance</b>											
<b>V1.</b>	Inaccurate assumptions in place within the Business Plan.	High	High	High	<b>Treat</b> There is a Business Plan in place and it is reviewed annually.	Business plan reviewed by the Board at least annually. Medium Term Financial Plan reviewed by F&GP Committee.	Business Plan stating objectives of the Board is in place. Medium Term Financial Plan prepared.	Medium	Medium	Medium	Board and F&GP Committee
<b>V2</b>	Inadequate internal control resulting in poor financial management.	Medium	High	High	<b>Treat</b> Bishop Fleming have been appointed as Internal Auditors.	Internal Auditors appointed for <b>three years until 2025/26.</b>	Tenders to be sought for <b>2025/26</b> and onwards.	Low	Medium	Low	Board
					<b>Treat</b> Non-compliance with laws, regulations and proper practices that could have a significant financial effect.	Monitor all contracts with consultants. Projects and procurements costing over £10,000 have been reviewed to ensure compliance.	Compliance training to be given to the Board. Competitive tender for consultant work with clarity of roles and responsibilities with agreed formal deliverables.				
<b>V3</b>	Security of deposit takers.	Medium	High	High	<b>Treat</b> Use NatWest as the main bankers. Cash deposits to be placed with any of the four main clearing banks. There are to be two or three deposit accounts. The maximum notice on a notice account to be six months. For fixed term accounts the maximum notice to be six months.	Treasury Sub Committee to review investments and performance.	Regular reporting to the Treasury Sub Committee.	Low	Medium	Low	Board and F&GP Committee

V4	Investments.	High	High	High	<b>Treat</b> Appointed Smith and Williamson as investment managers.	Treasury Sub Committee to review investments and performance of Smith & Williamson.	Regular reporting to the Treasury Sub Committee.	Low	Medium	Low	F&GP Committee
V5	Inaccurate Accounting.	Medium	High	High	<b>Transfer</b> Accounts are audited by External Auditors appointed by Smaller Authorities' Audit Appointments Ltd.	External Auditors report on and certify the Annual Governance and Accountability Return (AGAR).	AO responds and takes action regarding recommendations made by the External or Internal Auditors.	Low	Medium	Low	CEO, AO and F&GP Committee
					<b>Treat</b> Accounts Officer to be responsible to the preparation of accounts.	Management Accounts are regularly presented to F&GP Committee and then onto the Board.	Accounts/budgets prepared by Accounts Officer. Accounts reporting system to be upgraded to provide financial reports for the Board directly from the system.				
V6	Fraud occurring through deliberate activity.	High	High	High	<b>Transfer</b> Internal audit will look for fraudulent activity as part of the annual audit process.	Performed by Internal Auditors.	Fraud and whistle blowing policy circulated to all staff.	Medium	Medium	Medium	All Staff
					<b>Treat</b> Chair and Vice Chair have access to internet banking.	Access log available.	Accounts Officer has been added as a bank signatory and internet banking. Further segregation of duties.				Board
					<b>Transfer</b> Increased Fidelity Guarantee Insurance.	Cover reviewed annually.	Community insurance cover with Zurich Municipal.				Board and CEO
					<b>Treat</b> Fraud policy and whistle blowing policy in place.	Policy in place approved by the Board. Fraud and whistle blowing policy circulated to all staff.	Fraud and whistle blowing policy circulated to new staff.				CEO
					<b>Treat</b> Register of members interests held on file.	Members register of interests updated on an annual basis. Register maintained and available for review.	Updated as members interests change.				CEO
					<b>Treat</b> Ensure no unauthorised transfer of funds from bank accounts.	Bank signatories regularly reviewed. Monthly bank reconciliations undertaken. Approved financial regulations. Segregation of duties - authorising invoices - processing invoices for payment - authorising invoice payment.	Dual authorisation of payments and bank transfers required.				CEO and AO

V7	Effect of inflation, exchange rate movements and materials supply chain on specific areas.	High	High		<b>Treat</b> Budget overspent in year. The effect of inflation over the timescale of the pump replacement programme.	Budget agreed by the Board in February. Considered when levy and agricultural rate set by Board in February. PSG to monitor the finances and progress of the pump replacement programme.	Monitored regularly by F&GP Committee. The Board has no influence over national rates of inflation or international exchange rates. Assumption of increased costs e.g. on salaries included in draft budgets. Monitor the implication of the phasing out of red diesel. Monitor the increase in the cost of diesel and materials. Investigate the feasibility of a shorter deployment time of the pump replacement programme. A review of the source of funds including investigating additional income streams for the pump replacement programme.	Medium	Medium	Medium	Board , F&GP Committee and AO
V8	Impact of movements in interest rates on income.	Low	Low	Low	<b>Treat</b> All cash balances held in approved banks.	Monitoring of budget, Medium Term Financial Plan, Capital Reserve and Developers Fund Reserve.	Actual rates and revised estimated presented to Board in February and November. Revision to the Treasury Management Policy approved by the Board in June 2022.	Low	Low	Low	Board, F&GP Committee and AO
V9	Failure to achieve value for money.	Medium	Medium	Medium	<b>Treat</b> Three quotes are obtained for any major purchase over £5,000 unless there are few suppliers. Compliance with Financial Regulations.	AO reviews with LDE/CE.	Chair and Vice Chair informed of award and reasons.	Low	Low	Low	Board and AO

Category of Risk	Risk	Likelihood (without controls)	Impact (without controls)	Risk Level without controls	Risk response and control procedure	Monitoring and Assurance	Actions	Likelihood (with current controls)	Impact (with current controls)	Risk Level (with current controls)	Responsibility
Management and Maintenance											
M1	Increased risk of flooding owing to inaccurate assumptions affecting the planned maintenance programme.	Medium	High	High	<b>Treat</b> There is a realistic planned annual maintenance programme.	LDE monitors progress of the plan throughout the year.	Progress regularly reported to the Engineering Committee and the Board.	Low	High	Medium	Board, Engineering Committee and LDE
M2	Inadequate provision for safeguarding the Boards assets. Loss of Machinery through theft or damage.	Medium	High	High	<b>Treat</b> Machines are locked up and fenced off. Spare Machines are available to meet work schedules.	Location is reported daily. Spares either held in workshop, or immediate delivery. Repairs carried out on site/workshop. Assets checked against the Fixed Assets Register. Monthly stocktake undertaken.	Staff training on type of equipment and all aspects of Health, Safety and risk review. All plant machinery insured through Fenton Insurance Services. All machines are tagged.	Low	High	Medium	LDE

<b>M3</b>	Loss of specific personnel leading to work being not completed on schedule.	Low	High	Medium	<b>Treat</b> Skilled workers are trained up so if one could not work then another could, ensuring minimum down time.	Training schedules are maintained by the LDE.	Staff are trained to use equipment as appropriate.	Low	Low	Low	LDE
<b>M4</b>	Damage to Third Party property or individuals	Medium	High	High	<b>Treat</b> Risk assessments undertaken.	Close Supervision by Foreman and LDE. Covered by insurance.	Regular staff training and updating of information held re maps, access etc.	Low	High	Medium	LDE
<b>M5</b>	Pumps fail to operate	Medium	High	High	<b>Treat</b> Pumps maintained and checked at regular intervals.	Planned maintenance undertaken. Pumps checked by Foreman.	Pump replacement programme enacted. Out-of-hours response arrangements in place.	Low	High	Medium	LDE
<b>M6</b>	Watercourse unable to convey water	High	High	High	<b>Treat</b> Rhines and ditches regularly cleared of weed growth. Flaps desilted on a regular basis . Culverts regularly checked and cleared out.	Planned maintenance undertaken. Rhines and Ditches checked by Foreman.	Planned annual maintenance schedule.	Low	High	Medium	LDE
<b>M7</b>	Lack of progress of the Biodiversity Action Plan	High	High	High	<b>Treat</b> Aims and objectives are met.	Approved by Board.	Implementation of plan by modifications to standard operations in designated locations and in special projects with partners. Progress regularly reported to the Board on meeting the targets in the plan.	Medium		Medium	CE
<b>M8</b>	Poor or non-implementation of the Pumping Station replacement programme	High	High	High	<b>Treat</b> Introduce Project Management regime to ensure the programme is managed effectively.	Use of Member/Officer Project Steering Group to manage the programme systematically.	Produce monthly variation reports via Sage for the PSG and Board, setting out all risks, remedial actions and costings.	Medium	Medium	Medium	Board, PSG, CEO, AO, LDE, CE
<b>M9</b>	Untimely or non-replacement of vehicles and plant	High	High	High	<b>Treat</b> Use agreed machinery replacement programme to ensure timely purchase of new machines.	Use Engineering Committee to manage the programme effectively.	Produce periodic variation reports via Sage for the Engineering Committee, setting out all risks, remedial actions and costings.	Low	Low	Low	Engineering Committee and LDE



Category of Risk	Risk	Likelihood (without controls)	Impact (without controls)	Risk Level without controls	Risk response and control procedure	Monitoring and Assurance	Actions	Likelihood (with current controls)	Impact (with current controls)	Risk Level (with current controls)	Responsibility
Human Resources											
HR1	Inability to retain or recruit new staff.	Medium	Medium	Medium	<b>Treat</b> Unsure of role or expectations.	Clear job descriptions in place. Annual Staff appraisals.	Staff issued with Job Descriptions and Employee Handbook. Open communications through staff meetings and open door policy. Timely staff appraisals take place.	Low	Medium	Low	Board, CEO and AO
					<b>Treat</b> Pay review, pensions.	Board agree all pay reviews and changes.	Pay scales are reviewed to ensure they remain competitive.				
					<b>Tolerate</b> Pay in line with expected action of skill level of staff.	Pay scales are set annually, at national level. Changes to staff responsibilities are set against tables/spine points.	Pay scales and conditions are reviewed at least bi-annually to ensure they remain competitive. Non monetary benefits such as holiday entitlement is monitored to ensure that this also remains competitive to aid recruitment and retention.				
					<b>Treat</b> Increase training.	Training schedules are maintained.	Staff receive ongoing relevant training. In-house computer provided to enable online safe, and cost-effective training to take place.				
					<b>Transfer</b> Pension fund review.	Annual review by actuaries of Glos LGPS. LGPS scheme closed to new staff in July 2015. Staff appointed since August 2015 are auto enrolled into a defined contribution Pension Scheme. The Employee contribution to this scheme is set at 2% above the Government minimum.	LGPS Employer contributions are revised on basis of actuaries triennial review. Employer contribution to defined contribution pension scheme is reviewed.				



HR2	Incidents to staff.	Medium	High	High	<b>Treat</b> Lone working training, manual handling and use of ladders.	Training schedules are maintained. Skyguard Lone worker system in place.	Where possible restrict amount of lone working.	Low	High	Medium	LDE
					<b>Treat</b> Street work signage training has been given.	Training schedules are maintained.	All workers have completed signage training.				
					<b>Treat</b> Accident occurs which injures a member of staff.	Risk assessments are undertaken before starting a job. Staff wear appropriate Personal Protective Equipment. Staff are trained on machinery before they operate it. Accidents are reported and logged.	All workers have completed appropriate training. The LDE reviews all risk assessments. All staff are issued with the Board's approved Employee Handbook.				
					<b>Treat</b> A member of staff contracts a disease.						
					<b>Treat</b> A member of staff contracts Covid-19.	All staff have been given or have access to PPE. LDE regularly reviews the current situation and decides if any further action needs to be taken. Office based staff working from home on a rota basis.	All operators have had individual meetings with the Foreman/LDE, where operators were informed as to how to minimise the risk. All staff have been issued with the 'Managing COVID-19 in the Workplace (Social Distancing) Handbook.' Also issued with a COVID-19 Risk Assessment which is reviewed when necessary in line with Citation/Government guidelines.				
					<b>Treat</b> First aid training.	Health and Safety Training schedules are maintained.	All workers have completed first aid training.				
					<b>Transfer</b> Fidelity Guarantee Insurance cover.	Cover reviewed annually.	Cover under community Insurance through Zurich Municipal.				AO
HR3	Loss of key members of staff in a small team.	Medium	Medium	Medium	<b>Tolerate</b> Other Drainage Boards, Environment Agency and Local Authorities could be asked to advise on operational needs if engineers were to leave.	Member of ADA and in dialogue with other Boards and use of consultants.	Ensure that admin duties are understood by more than one individual. Engineers overlap to ensure spread of knowledge.	Low	Low	Low	AO,LDE and CE

Category of Risk	Risk	Likelihood (without controls)	Impact (without controls)	Risk Level without controls	Risk response and control procedure	Monitoring and Assurance	Actions	Likelihood (with current controls)	Impact (with current controls)	Risk Level (with current controls)	Responsibility
<b>Office Systems/IT</b>											
<b>O1</b>	Disaster to office premises/IT.	Low	High	Medium	<b>Treat</b> Can work from home using a Laptop which will have server access.	Business Continuity/Disaster Recovery plan tested satisfactorily in 2011 with Orchard computers.	A disaster recovery plan has been approved and clearly explains the steps that should be taken dependent on the type of disaster that occurs.	Low	Medium	Low	CEO,CE, LDE and AO
					<b>Treat</b> Backups of server daily and once a week major backup.		Orchard Computer services. Daily/weekly backups.				
<b>O2</b>	Failure to store confidential and personal data in a secure environment.	High	High	High	<b>Treat</b> Ensure compliance with Data Protection Act 2018 and General Data Protection Regulation.	Review of data held annually. Destruction of data that is either out of date or no longer required. Paper records to be destroyed by a secure method and computer records to be deleted and erased.	Ensure that all staff and the Board are aware of the need to keep data secure and the implications of releasing personal sensitive data. Produce a GDPR Document Schedule. Produce a Document retention and destruction timetable.	Low	High	Medium	AO
<b>O3</b>	Failure to provide adequate insurance cover.	Medium	High	High	<b>Transfer</b> Level of Insurance cover is reviewed annually .	Cover reviewed annually.	Cover provided through Zurich Municipal.	Low	Low	Low	AO
<b>O4</b>	Inadequate functionality of IT systems.	Low	Medium	Low	<b>Tolerate</b> IT Systems are updated as and when they are needed. No specific high spec computers are needed, all packages used are basic and non bespoke.	Sage upgrades are incorporated as available. Microsoft Office upgraded as appropriate. Data base holding rating information updated as necessary. Drainage Rating System (DRS) has been implemented.	IT Systems are reviewed on a regular basis. New/upgrades to software packages only purchased as necessary to improve information and efficiency of the business.	Low	Low	Low	CEO and CE

**Key:** CE - Civil Engineer  
LDE - Land Drainage Engineer  
AO - Accounts Officer  
CEO - Chief Executive Officer

F&GP Committee - Finance & General Purposes Committee  
PSG - Project Steering Group

## APPENDIX B

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## BALANCE SHEET AS AT 31 JULY 2022

	Note	£	31/07/22 £	31/07/21 £	Variance £	31/03/22 £	Variance £
<b>FIXED ASSETS</b>							
Fixed Assets	1	1,506,583	<b>1,506,583</b>	<b>1,017,064</b>	489,519	<b>1,365,615</b>	140,968
<b>LONG TERM ASSETS</b>							
Investments		895,001	<b>895,001</b>	<b>1,005,801</b>	-110,800	<b>948,555</b>	-53,554
<b>CURRENT ASSETS</b>							
Stock +WiP		104,200		53,088	51,112	79,952	24,248
Trade Debtors		50		11,570	-11,520	362	-312
Drainage Rate Debtors		2,119		2,168	-49	218	1,901
Levy Debtors		0		0	0	0	0
VAT Claim		3,913		3,202	711	19,491	-15,578
Special Levies - Environment Agency		32,290		31,657	633	0	32,290
Prepayments		25,819		25,259	560	39,117	-13,298
Cash at Bank and in hand		595,503		904,601	-309,098	386,170	209,333
Short Term Deposits		410,293		409,785	508	409,958	335
			<b>1,174,187</b>	<b>1,441,330</b>	-267,143	<b>935,268</b>	238,919
<b>CURRENT LIABILITIES</b>							
Trade Creditors		-24,970		-126,373	101,403	-43,914	18,944
Other Creditors		-30,559		-29,701	-858	-29,274	-1,285
Accrued Expenses		-7,980		-9,627	1,647	-18,001	10,021
Finance Leases due within one year		0		0	0	0	0
Prepaid Rates	2	-85,581		-78,297	-7,284	0	-85,581
Prepaid Levies	2	-258,820		-236,540	-22,280	0	-258,820
Payments Received in Advance		0		-16,800	16,800	0	0
Prepaid Developers Funds		-30,888		-29,988	-900	0	-30,888
			<b>-438,798</b>	<b>-527,326</b>	88,528	<b>-91,189</b>	-347,609
<b>NET CURRENT ASSETS</b>			<b>735,389</b>	<b>914,004</b>	-178,615	<b>844,079</b>	-108,690
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>3,136,973</b>	<b>2,936,869</b>	200,104	<b>3,158,249</b>	-21,276
<b>LONG TERM LIABILITIES</b>							
Finance Leases		0		0	0	0	0
Pension scheme deficit		-708,000		-1,412,000	704,000	-708,000	0
			<b>-708,000</b>	<b>-1,412,000</b>	704,000	<b>-708,000</b>	0
<b>NET ASSETS</b>			<b>2,428,973</b>	<b>1,524,869</b>	904,104	<b>2,450,249</b>	-21,276
<b>FINANCED BY:</b>							
<b>CAPITAL ACCOUNT</b>			<b>666,569</b>	<b>666,569</b>	0	<b>666,569</b>	0
<b>ACCUMULATED FUND</b>							
Balance brought forward		1,093,359		596,060	497,299	596,060	497,299
Surplus for the 4 months		143,293		144,686	-1,393	256,853	-113,560
Transfer to Capital Expenditure Reserve		-91,667		-83,333	-8,334	-250,000	158,333
Additional Transfer to Capital Exp. Res.		0		0	0	0	0
Transfer from Capital Expenditure Reserve		0		0	0	490,446	-490,446
			<b>1,144,985</b>	<b>657,413</b>	487,572	<b>1,093,359</b>	51,626
<b>Developers Funds Reserve</b>							
Investments at cost		650,000		650,000	0	650,000	0
Increase in value		245,001		355,801	-110,800	298,555	-53,554
Investments at current value		895,001		1,005,801	-110,800	948,555	-53,554
Cash at Bank		64,829		66,130	-1,301	111,137	-46,308
			<b>959,830</b>	<b>1,071,931</b>	-112,101	<b>1,059,692</b>	-99,862
Capital Expenditure Reserve	3		<b>221,006</b>	<b>396,373</b>	-175,367	<b>194,046</b>	26,960
Pension Reserve			<b>-708,000</b>	<b>-1,412,000</b>	704,000	<b>-708,000</b>	0
Revaluation Reserve			<b>144,583</b>	<b>144,583</b>	0	<b>144,583</b>	0
			<b>2,428,973</b>	<b>1,524,869</b>	904,104	<b>2,450,249</b>	-21,276

## Notes

- Fixed assets include purchases, sales and depreciation for 4 months to 31 July 2022
- In all these cases the balance sheet has been adjusted to reflect receipts
- This Reserve is held as cash and increases by £22,917 each month.  
There is a corresponding monthly charge in the income and expenditure account.  
As the new pumps are capitalised as a fixed asset, they are depreciated over 15 years.

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

INCOME AND EXPENDITURE 4 MONTHS TO 31 JULY 2022

## APPENDIX B

YEAR TO DATE

Income	Note	Actual £	Budget £	Variance £	31 July 2021 £	Variance £
Levies Charged to Authorities	1	494,967	494,967	0	452,334	42,633
Agricultural Rates	1	45,732	45,732	0	41,869	3,863
Rechargeable Works		3,218	600	2,618	31,060	-27,842
Application Fees		800	1,000	-200	1,200	-400
Consultancy Fees Recharged		0	6,000	-6,000	0	0
Surplus on Sale of Assets		15,623	13,623	2,000	36,996	-21,373
Miscellaneous Income		0	0	0	0	0
Foreign Water Grant - EA		58,033	58,033	0	56,895	1,138
Developers Fund Contribution	1	15,444	15,444	0	14,994	450
Interest		440	333	107	94	346
<b>Total</b>		<b>634,257</b>	<b>635,732</b>	<b>-1,475</b>	<b>635,442</b>	<b>-1,185</b>
<b>Expenditure</b>						
Payroll		247,991	254,580	6,589	240,119	-7,872
Office Maintenance	2	7,122	10,945	3,823	5,129	-1,993
Maintenance	3	60,368	73,053	12,685	57,656	-2,712
EA Levy		74,178	74,178	0	72,724	-1,454
Motor Travel and Subsistence	4	8,332	8,602	270	7,275	-1,057
Communications		1,960	2,145	185	1,582	-378
Administration	5	11,751	12,658	907	12,823	1,072
Engineering Consultancy Fees		2,830	25,000	22,170	19,700	16,870
Legal and Professional Fees	6	1,486	1,650	164	1,421	-65
Audit and Accountancy Fees		0	0	0	1,150	1,150
Depreciation		74,237	74,237	0	70,469	-3,768
Bank Charges		709	1,100	391	708	-1
<b>Total</b>		<b>490,964</b>	<b>538,148</b>	<b>47,184</b>	<b>490,756</b>	<b>-208</b>
<b>Surplus for 4 months</b>		<b>143,293</b>	<b>97,584</b>	<b>45,709</b>	<b>144,686</b>	<b>-1,393</b>
<b>Transfer to Capital Expenditure Res.</b>		<b>91,667</b>	<b>91,667</b>	<b>0</b>	<b>83,333</b>	<b>8,334</b>
<b>Net Surplus for 4 months</b>		<b>51,626</b>	<b>5,917</b>	<b>45,709</b>	<b>61,353</b>	<b>-9,727</b>

The results for 4 months show a surplus of £51,626 against a budget of £5,917 a positive difference of £45,709.

The major reasons for the variances are:-

1) In all these cases the income and expenditure has been included for the 4 months irrespective of when the monies are received or paid. The appropriate adjustments are made on the balance sheet.

2) Office Maintenance -

3) Maintenance costs analysis is as follows:

	Actual £	Budget £	Variance £	Explanation for major variances
Plant Maintenance	20,167	23,835	3,668	Repairs to Hyundai WX12 CWL (RAM) £1,780. Repairs to Kobelco WU16 TZM (Ridding Circuit) £1,440.
Maintenance Compensation	0	333	333	
Vehicle, Plant	35,796	39,337	3,541	Lower spend on Diesel than budgetted for £7,343.
Workshop Fixtures & Fittings	3,799	2,420	-1,379	
Pump Station Electricity	-676	4,488	5,164	Credit Notes - Saul £4,688 (Aug 2021 to Feb 2022).
Health & Safety	1,282	2,640	1,358	
	60,368	73,053	12,685	

4) Administration -

Actual £	Budget £	Variance £	
11,751	12,658	907	Project Management Training Course (£1,850)

5) Engineering Consultancy fees -

	Actual £	Budget £	Variance £
Non Rechargeable Fees	2,830	20,000	17,170
Rechargeable Fees	0	5,000	5,000
	2,830	25,000	22,170

Notes:

Surplus on sale of assets is:	£
Energreen 2000 - VX65 HVB	15,623

## APPENDIX B

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## FORECAST TO YEAR END

## INCOME AND EXPENDITURE FORECAST TO YEAR END - 31 MARCH 2023

Income	Note	Projected Outturn £	Budget £	Variance £	31 March 2022 £	Variance £
Levies charged to Authorities	1	1,484,901	1,484,901	0	1,357,001	127,900
Agricultural Rates	1	137,196	137,196	0	125,607	11,589
Rechargeable Works		18,000	18,000	0	51,103	-33,103
Application Fees		2,400	3,000	-600	2,050	350
Consultancy Fees Recharged		18,000	18,000	0	16,800	1,200
Surplus on Sale of Assets		15,623	13,623	2,000	31,809	-16,186
Miscellaneous Income		0	0	0	0	0
Foreign Water Grant - EA		174,099	174,099	0	170,686	3,413
Developers Fund Contribution	1	46,332	46,332	0	44,982	1,350
Interest		1,320	1,000	320	297	1,023
<b>Total</b>		<b>1,897,871</b>	<b>1,896,151</b>	<b>1,720</b>	<b>1,800,335</b>	<b>97,536</b>
<b>Expenditure</b>						
Payroll		793,739	783,739	-10,000	762,323	-31,416
Office Maintenance	2	21,366	23,073	1,707	19,501	-1,865
Maintenance	3	232,200	232,200	0	215,934	-16,266
EA Levy		222,534	222,534	0	218,171	-4,363
Motor Travel and Subsistence	4	24,996	26,510	1,514	21,738	-3,258
Communications		5,880	6,435	555	5,085	-795
Administration	5	41,156	46,433	5,277	29,241	-11,915
Engineering Consultancy Fees		75,000	75,000	0	44,779	-30,221
Legal and Professional Fees	6	4,458	4,950	492	4,738	280
Audit and Accountancy Fees		5,019	5,019	0	5,850	831
Depreciation		222,708	222,708	0	214,509	-8,199
Bank Charges		2,127	3,300	1,173	1,613	-514
<b>Total</b>		<b>1,651,183</b>	<b>1,651,901</b>	<b>718</b>	<b>1,543,482</b>	<b>-107,701</b>
<b>Anticipated Surplus at Year End</b>		<b>246,688</b>	<b>244,250</b>	<b>2,438</b>	<b>256,853</b>	<b>-10,165</b>
<b>Transfer to Capital Expenditure Res</b>		<b>275,000</b>	<b>275,000</b>	<b>0</b>	<b>250,000</b>	<b>25,000</b>
<b>Anticipated Net Surplus at Year End</b>		<b>-28,312</b>	<b>-30,750</b>	<b>2,438</b>	<b>6,853</b>	<b>-35,165</b>

## Notes

This reflects the activity in the year to 31 July 2022.

The major variances from the Budget relate to activity to 31 July 2022.

No 1 Account

## Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 1

April 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Honey Brothers Ltd	GLOves, Polesaw Clearing hook, Combi Can, Screwfit	380.95
Orchard Computer Services	Maintenace Cover as per Agreement 1076	395.00
RS COMPONENTS LTD	A100 Job Drill part, Plated Steel Nuts	54.10
DVLA	Vehicle Tax - WX12 CWL	165.00
DVLA	Credit Card Charge	2.50
British Parts	Wiring & Lamp Flashers	20.42
Screwfix Direct Ltd	18V 5Ah Combi Drill	139.99
TESCO	Milk	5.40
Giffgaff Ltd	Sim monthly plan KW	10.00
MERRETT D C	Labour for VX65 HVB	1,830.00
MERRETT D C	Materials for VX65 HVB	5,350.81
(Hydraflow) Brammer Buck & Hickman	Double acting cylinder for tree shears	1,076.40
Avon Fire Systems Ltd	Attend to Fault on the Fire alarm	186.00
Cotswold Trailers Ltd	Lockit Mk4	176.40
TESCO	Petrol for Chainsawa	31.18
Tilney Ltd	Pension Consultancy 1/8/21 - 31/1/22	620.40
Avon Hydraulics (UK) Ltd	Hoses, Ferrules	84.10
DVLA	Vehicle Tax for WV19 FUU	165.00
DVLA	Credit Card Charge	2.50
T.H. Chamberlayne & Son	Wicks Green Pump Attendant Fees 21/22	879.99
T.H. Chamberlayne & Son	Lapperditch Pump Attendant Fees 21/22	879.99
T.H. Chamberlayne & Son	Marshfield Pump Attendant Fees 21/22	880.02
RS COMPONENTS LTD	Set of 1 Taper, 1 Plug M 20 Fine	20.03
RS COMPONENTS LTD	4 row steel wire brush with scrapper	48.46
CROMWELL GROUP HOLDINGS LTD	Sunk Head Screw & Digital Caliphar	72.49
ENGINEERING & HIRE LTD	Riddling Bucket Parts for WX12 CWL	377.19
ENGINEERING & HIRE LTD	Riddling Bucket Parts for VX65 HTA	377.21
ENGINEERING & HIRE LTD	Riddling Bucket Parts for VX65 HVB	377.20
ENGINEERING & HIRE LTD	Riddling Bucket Parts for WV16 TZM	377.21
ENGINEERING & HIRE LTD	Riddling Bucket Part for WV19 FUU	377.21
Andy Gardner	LSIDB Annual Website Hosting 12/03/22-11/03/23	196.00
TyreRight (Gloucester) Ltd	New Tyre for WV19 FUU	1,200.00
TyreRight (Gloucester) Ltd	Tyre Fitting for WV19 FUU	30.00
TAILORMADE OFFICE SUP.LTD	Envelopes, Biros and Printer Ink	105.21
Pitney Bowes Ltd	Franking Machine Rental Mar 22	15.54
TESCO	Milk	5.40
TESCO	Water for Office	8.40
CROMWELL GROUP HOLDINGS LTD	Sunk Head Screws	38.30
Avon Fire Systems Ltd	Attending fault - Call out and replace EOL	270.00
The Gables Hotel	Room Hire for 23/03/22	100.00
The Gables Hotel	Refreshments for 23/03/22	16.20
Mr C.J.N Williams	Mileage for Chairs Meeting 23/03/2022	19.80
Cllr B Behan	Mileage for Chairs Meeting 23/03/2022	26.10
Fiona Collins	Mileage for Chairs Meeting 23/03/2022	26.10
Orchard Computer Services	Multi Domain Licence Renewal for remote	270.00
Canal & River Trust	Rental of Flap Valve - Buckholt Syphon 1/4/22 -	123.92
Water Environment Ltd	Project Silver Modelling	4,968.00
Bishop Fleming LLP	Balance of fees for 2021/22 Audit	1,440.00
RS COMPONENTS LTD	Wire Brushes	33.12
ARCO LTD	Sweatshirts	97.68
L&S Engineers Ltd	PArts for Stihk Chainsaw	143.04
Motion Consultants Ltd	Avonmouth Consultancy for Feb 22	2,160.00
ARCO LTD	Sweatshirts	19.54
MOWER DOCTOR	Parts for Chainsaws	606.64
RIDDLE MR M	M Riddle - Mileages for 2021/22	121.50
Antifriction Components Ltd	Bearings for Stihl Chainsaws	24.19
Mr P Abraham	P Abraham - Mileages for 30/03/2022	14.85
Cllr B Behan	B Behan - Mileages for 30/03/2022	26.10
Fiona Collins	F Collins - Mileages for 30/03/2022	26.10
Moorepay Ltd	Payroll Costs for Mar 22	157.46

## No 1 Acc Contd.

Lower Severn (2005) Internal Drainage Board  
Payments to be Noted

Page: 2

April 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Bristol DPF Centre	Clean DPF Filter on VN62 RPY	222.00
GAP SUPPLIES	Cement	376.99
TAILORMADE OFFICE SUP.LTD	A4 Paper, Dividers, Lever Arch Files	105.68
Janes Cleaning Services South West Ltd	Cleaning for Mar 22	201.00
Avon Fire Systems Ltd	12 months maintenance on Fire Alarm from 16/03/22	378.00
AVON ALARMS LTD	12 months maintenance & CCTV monitoring from	1,362.00
Smiths (Gloucester) Ltd	Waste management for Mar 22	61.09
Giffgaff Ltd	Slimbridge WLMP Sim	8.00
Mole Country Stores	Gate Posts & Barbed Wire	1,291.02
Motion Consultants Ltd	Elmore back P/S Modifications for Feb 22	5,306.52
Screwfix Direct Ltd	Batteries for Workshop	204.96
L&S Engineers Ltd	Parts for Stihl Chainsaw	95.31
Galleon Supplies Ltd	Paper Towels	346.80
Worldpay (UK) Ltd	Credit Card Transaction Charges	15.00
Worldpay (UK) Ltd	Vatable Charges	6.00
Water Environment Ltd	Area F Plot G Modelling Works	7,200.00
Holt JCB Ltd	Quarterly Service Agreement for WV19 FUU	321.20
The Gables Hotel	Room Hire for 30/03/22	100.00
The Gables Hotel	Refreshments for 30/03/22	18.90
Claas Western Ltd	Nozzle part for WX14 LGO	9.72
Citation Ltd	Legal Fees	329.34
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	760.75
CROMWELL GROUP HOLDINGS LTD	Assort Gloves	95.76
CROMWELL GROUP HOLDINGS LTD	Assort Lubricants	138.83
Aqua Management Ltd	Application Payment No 7 Elmore Back	20,306.94
Elite Training European Ltd	Project Manangement Trainig Course	2,220.00
Zoom Video Communications Inc.	Zoom Subscription 23/03/22-22/04/22	11.99
PIB Insurance Brokers	Pump hire Insurance (Elmore Back)	562.00
Worldpay (UK) Ltd	Credit Card Subscription for Apr 22	11.94
Corona Energy	Elmore Back Electricity 01/03/22 - 31/03/22	874.59
Corona Energy	Oldbury Electricity 01/03/22 - 31/03/22	282.27
Corona Energy	Saul Electricity 01/03/22 - 31/03/22	495.24
Corona Energy	Lapperditch Electricity 01/03/22 - 31/03/22	116.56
Corona Energy	Wicks Green Electricity 01/03/22 - 31/03/22	585.46
Corona Energy	Marshfield Electricity 01/03/22 - 31/03/22	301.26
Corona Energy	Office Electricity 01/03/22 - 31/03/22	368.67
Blizzard Telecom Ltd	Office Telecoms	187.58
Blizzard Telecom Ltd	Mobile Phones	231.37
		<u>73,163.08</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period 73,163.08  
**Amount Paid this Period (Supplier Invoices) 73,163.08**

## Bank Payments for Jun 22

NatWest

Bank Charges &amp; Bankline Charge

57.42  
**Amount Paid this Period (Bank Charges) 57.42**

**Total Amount Paid this Period**  
**£73,220.50**



No 1 Account

## Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 1

May 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Maintenace Cover as per Agreement 1076	395.00
RS COMPONENTS LTD	Workshop Consumables	69.58
RS COMPONENTS LTD	Workshop Consumables	11.96
Banbury Trailers	Light lens for IW Trailer	31.33
Chainsdirect Ltd	Replacement chain for Chainsaw	112.60
Pitney Bowes Ltd	Franking Machine Hire Apr 22	15.54
Pitney Bowes Ltd	Postage Top Up	57.00
TH White Ltd	Airline Coupling, Air Gun, Pins	208.34
(Hydraflow) Brammer Buck & Hickman	Ram repair to WX12 CWL	2,136.00
ARCO LTD	Eyewash Pods	20.38
ARCO LTD	Sandbags	96.36
Molson Equipment Services Ltd	Hose for WX12 CWL	62.98
RS COMPONENTS LTD	Spare Bulbs	23.08
Mr C.JN Williams	C Williams - Mileages for 21/04/22	23.40
Mr C Daniell	C Daniell - Mileages for 21/04/22	43.20
Mark Topping	M Topping - Mileages for 21/04/22	16.65
Konica Minolta Business Solutions (UK) Ltd	Photocopier hire 17/04/22 - 01/05/22	13.94
Konica Minolta Business Solutions (UK) Ltd	Quarterly printing 17/01/22 - 16/04/22	176.36
Hydroscand Ltd	Parts for WV19 FUU	6.36
The Gables Hotel	Room Hire for 13/04/22 (Cancelled)	132.40
TESCO	Petrol for Chainsaws	68.90
TESCO	Milk for Office	4.50
Safetyliftinggear.com	Shackles & slings	49.40
British Parts	Potentiometer for WN03 NVK	217.39
FILTRATION LTD	Filters for VX54 HVB	62.57
FILTRATION LTD	Filters for VX54 HTA	78.96
FILTRATION LTD	Filters for WX12 CWL	133.77
GAP SUPPLIES	Cement, Type One & 0-10mm	1,425.65
CROMWELL GROUP HOLDINGS LTD	Barrier cream & Wipes	40.46
TH White Ltd	Round Up	226.61
Hitachi Construction Machinery (uk) Ltd	Hitachi Solas Service Agreement	816.00
Green Farm Seeds Ltd	Grass Seed	555.00
RS COMPONENTS LTD	Safety Glasses	90.86
ARCO LTD	Baseball Caps, Sun Cream & Ear Protectors	180.55
The Gables Hotel	Room Hire & refreshments for 27/04/22	511.40
Molson Equipment Services Ltd	Repairs to WU16 TZM - Ridding Circuit	1,728.00
Mr C Daniell	C Daniell - Mileages for 27/04/22	21.60
Mr J Nichols	J Nichols - Mileages for 27/04/22	5.40
Mr W J Cornock	J Cornock - Mileages for 27/04/22	5.40
Mark Topping	M Topping - Mileages for 27/04/22	22.50
Mr C.JN Williams	C Williams - Mileages for 27/04/22	19.80
Fiona Collins	C Collins - Mileages for 27/04/22	26.10
John Hore	J Hore - Mileages for 27/04/22	9.00
Moorepay Ltd	Payroll Costs Apr 22 & Year End	289.47
BOC LTD	12 months Rental of Acetylene	255.06
Approved Hydraulics	Check Valve for Tree Shears	53.08
Worldpay (UK) Ltd	C/Card Subscription for May 22	11.94
Oakham Treasures	Storage of Machines at Avonmouth	1,200.00
BARNES MR M	M Barnes - Mileages for 2021/22	195.30
Molson Equipment Services Ltd	Radiator Cap for WU16 TZM	44.12
CARR R MR	Rhine Spraying at Severnside	730.00
CARR R MR	Rhine Spraying at Marsh Common, Severn Beach	500.00
Motion Consultants Ltd	Severnside Consultancy for Mar 22	1,728.00
Worldpay (UK) Ltd	C/Card Transaction Charges for Apr 22	58.98
Worldpay (UK) Ltd	Vatable Charges	6.92
Smiths (Gloucester) Ltd	Waste Management	44.09
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Citation Ltd	Legal Fees	329.34
The Gables Hotel	Room hire & refreshments for 04/05/22	172.40
Clir B Behan	B Behan - Mileages for 04/05/22	26.10

No1 Acc Contd.

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

Page: 2

May 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Mr P Abraham	P Abraham - Mileages for 04/05/22	15.30
Mr J Nichols	J Nichols - Mileages for 04/05/22	5.85
Mr CJN Williams	C Williams - Mileages for 04/05/22	19.80
Giffgaff Ltd	Monthly Sim for Slimbridge WLMP	10.00
Giffgaff Ltd	Monthly Sim for Mobile - KW	8.00
Zoom Video Communications Inc.	Zoom Subscription 23/04/22-22/05/22	11.99
BRITISH TELECOM	Quarterly Alternative Phone Line	45.47
Blizzard Telecom Ltd	Mobiles Phone Bill	297.97
Blizzard Telecom Ltd	Office Telecoms	189.76
Corona Energy	Elmore BACk Electricity 01/04/22-30/04/22	319.15
		<u>17,281.37</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	<u>17,281.37</u>
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>17,281.37</b>

**Bank Payments for May 2022**

NatWest	Bank Charges & Bankline Charge	<u>243.47</u>
	<b>Amount Paid this Period (Bank Charges)</b>	<b>243.47</b>

**Total Amount Paid this Period**  
**£17,524.84**

No 1 Account

## Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 1

### June 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
One Stop	Milk	2.90
TESCO	Petrol for Chainsaws/Strimmers	30.30
L&S Engineers Ltd	Parts for Chainsaws	50.82
Chainsdirect Ltd	Parts for Chainsaws	34.00
Motion Consultants Ltd	Elmore BACK P/S Modifications - <ar 22	8,835.06
Giffgaff Ltd	Monthly Sim Mobile (KW)	10.00
Giffgaff Ltd	Monthly Sim for Slimbridge WLMP	8.00
Mr CJN Williams	C Willaims - Mileages for 16/05/22	23.40
Ford Fuel Oils	Chainsaw Oil & Antifreeze	338.40
Certas Energy UK Ltd	7,021 Litres Gas Oil	8,829.61
AVON ALARMS LTD	Alterations to Intruder Alarm	104.40
Claas Western Ltd	Window & Mirror Glass for OU21 BXW	237.38
TAILORMADE OFFICE SUP.LTD	A4 Paper, Ink (LR), Stapler	219.83
Molson Equipment Services Ltd	Call out to WU16 TZM	405.72
Orchard Computer Services	Quarterly Maintenance Cover	395.00
Gloucestershire LGPS	Actuarial Recharge FRS102	534.00
Orchard Computer Services	Annual renewal of 6 x Microsoft 365	393.98
The Gables Hotel	Room Hire, Refreshments & Lunch for 18/05/22	278.20
Pitney Bowes Ltd	Franking Machine Rental - May 22	15.54
Pitney Bowes Ltd	Postage	463.00
Rose Hewlett	R Hewlett - Mileages for 18/05/22	11.25
HYSLOP MR R	R Hyslop - Mileages for 18/05/22	27.00
Mary Sykes	M Sykes - Mileages for 18/05/22	21.60
Mr W J Cornock	J Cornock - Mileages for 18/05/22	5.40
John Hore	J Hore - Mileages for 18/05/22	9.90
Mr CJN Williams	C Williams - Mileages for 18/05/22	19.80
TAILORMADE OFFICE SUP.LTD	Binding Covers	8.57
Certas Energy UK Ltd	2,001 litres Derv	3,529.52
MERRETT D C	Transportation Of NL21 CHG	180.00
MERRETT D C	Transportationof WU16 TZM	180.00
Batsford Timber Ltd	Assort Stakes & Rails	4,937.64
Honey Brothers Ltd	Chainsaw Helmets	62.06
Janes Cleaning Services South West Ltd	Cleaning for Apr 22	251.26
Motion Consultants Ltd	Elmore Back P/S Modifications - Apr 22	7,648.80
Motion Consultants Ltd	Avonmouth Consultancy - Apr 22	3,240.00
Hydroscand Ltd	Hydraulic hose for Tree Shears	24.54
RS COMPONENTS LTD	Anderson plug handles	49.92
MERRETT D C	Transportation of NL21 CHG	180.00
MERRETT D C	Call out to VX65 HVB (Regen Engine)	330.00
MERRETT D C	Transportation of WU16 TZM	360.00
Smiths (Gloucester) Ltd	Waste Management	44.09
Moorepay Ltd	Payroll Costs for May 22	163.46
Ford Fuel Oils	Adblue & Demineralised Water	190.13
Cal Services UK Ltd	Service of CAT & Genny	108.00
Janes Cleaning Services South West Ltd	Cleaning for May 22	201.00
Mole Country Stores	Bolts & Barbed Wire	131.64
Worldpay (UK) Ltd	C/Card Transaction Charges - May	36.96
Worldpay (UK) Ltd	Vatable Charges	6.77
Worldpay (UK) Ltd	C/Card Subscription - Jun	11.94
Hydroscand Ltd	2 x Hose assemblies for VX65 HVB	72.61
Zoom Video Communications Inc.	Zoom Subscription 23/05/22-22/06/22	11.99
Expresschemist.co.uk	Sting relief spray	65.98
TESCO	Milk & water for Office	9.30
Citation Ltd	Legal Fees	329.34
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Avon Hydraulics (UK) Ltd	Hose assembly for WX12 CWL	109.44
Avon Hydraulics (UK) Ltd	Hose assembly for WX12 CWL	91.34
CROMWELL GROUP HOLDINGS LTD	Welding Masks & Filters	81.06
The Gables Hotel	Room Hire & refreshments for 08/06/22	281.00
Corona Energy	Elmore Back P/S Electricity 01/05/22-31/05/22	200.95

No 1 Acc Contd.

# Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 2

## June 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Mr W J Cornock	J Cornock - Mileages for 08/06/22	5.40
Rose Hewlett	R Hewlett - Mileages for 08/06/22	11.25
Mr P Abraham	P Abraham - Mileages for 08/06/22	16.20
Mary Sykes	M Sykes - Mileages for 08/06/22	20.70
Mr R Godwin	R Godwin - Mileages for 08/06/22	15.30
Mr C Daniell	C Daniell - Mileages for 08/06/22	36.00
Mr CJN Williams	C Williams - Mileages for 08/06/22	19.80
John Hore	J Hore - Mileages for 08/06/22	9.90
Mr J Nichols	J Nichols - Mileages for 08/06/22	5.85
Fiona Collins	F Collins - Mileages for 08/06/22	26.10
HYSLOP MR R	R Hyslop - Mileages for 08/06/22	22.50
James North	J North - Mileages for 08/06/22	14.40
Blizzard Telecom Ltd	Mobile Phones	230.44
Blizzard Telecom Ltd	Office Telecoms	194.50
Tincknell Fuels Ltd	5,000 litres Gas Oil <b>Credit</b>	168.00
Andrews Sykes Hire Ltd	Hire of Pump for Elmore Back	2,659.50
		<u>48,650.64</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	48,650.64
Tincknells Credit	(168.00)
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>48,482.64</b>

## Bank Payments for June 2022

NatWest	Bank Charges & Bankline Charge	99.92
	<b>Amount Paid this Period (Bank Payments)</b>	<b>99.92</b>

**Total Amount Paid this Period**  
**££48,582.56**

No 1 Account

## Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 1

July 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterly Maintenance Cover	395.00
GlosJobs Ltd	Job advert	168.00
Orbital Fasteners	Washers & bolts for Tree Shears	117.84
Spearhead Machinery Ltd	Energreen ILF1200 9.5M	287,498.40
L&S Engineers Ltd	Hand Guard for Chainsaw`	39.85
Thornbury Motors	Filters for WP18 GXY	161.27
MERRETT D C	Labour on repairs to WU16 TZM (Water Pump)	1,110.00
MERRETT D C	Parts on repairs to WU16 TZM (Water Pump)	3,022.47
Molson Equipment Services Ltd	Pulley assembly for WX12 CWL	124.47
Batsford Timber Ltd	Assort stakes & rails, Barbed Wire	3,585.26
Giffgaff Ltd	Monthly sim for mobile (KW)	10.00
Giffgaff Ltd	Monthly sim for Slimbridge WLMP	8.00
Gassspringsshop.co.uk	Replacement for Stabilus Lift-O-Mat	41.10
Hydroscand Ltd	Hose for tree shears	44.35
MERRETT D C	Transportation of WU16 TZM	120.00
JEC Electrical Ltd	EICR Depot check	1,392.00
Janes Cleaning Services South West Ltd	Cleaning for Jun	251.26
SOUTH GLOUCESTERSHIRE COUNCIL	CEO Job Advert	150.00
Green Farm Seeds Ltd	Grass Seed	370.00
Tincknell Fuels Ltd	5,000 litres Gas Oil	6,826.20
Water Environment Ltd	Plot E Area F Modelling	7,200.00
Water Environment Ltd	Plot D Area F Modelling	7,200.00
Moreton C. Cullimore (Gravels) Ltd	Bags of Cement	62.40
Moorepay Ltd	Payroll costs for Jun	163.46
Andrews Sykes Hire Ltd	Hire of Pump for Elmore Back	1,272.27
Smiths (Gloucester) Ltd	Watse Management & Annual Duty of Care Charge	110.09
Molson Equipment Services Ltd	Labour on call out to WU16 TZM - Regen issue	365.40
Aqua Management Ltd	Payment Application No 8	38,359.00
DVLA	Vehicle licence for WP18 GXY	290.00
DVLA	Credit card charge	2.50
DVLA	Vehicle licence for WN03 NVK	290.00
DVLA	Credit card charge	2.50
DVLA	Vehicle licence for WU17 NVD	290.00
DVLA	Credit card charge	2.50
DVLA	Vehicle licence for WU16 TZM	165.00
DVLA	Credit card charge	2.50
TESCO	Milk & Water for office	4.00
TESCO	Milk & Water for office	11.85
Halfords	AirCon Cylinders	149.97
Simply Fone Solution	Repairs to phone (PD)	100.00
TESCO	Petrol for Chainsaws	78.41
Worldpay (UK) Ltd	Credit Card Subscription for Jul	11.94
Holt JCB Ltd	WV19 FUU Service Agreement 25/04/22-24/07/22	321.20
ENVIRONMENT AGENCY	Precept net of FWG	48,434.07
Mole Country Stores	14ft Gate	143.34
Mole Country Stores	Sawn Rails, Staples, 12ft Gates	1,171.86
Worldpay (UK) Ltd	Credit Card Transaction Charges	44.13
Worldpay (UK) Ltd	Vatable Charges	6.49
Motion Consultants Ltd	Avonmouth Consultancy - May 22	1,836.00
South West Councils	CEO Job Advert	60.00
Hydroscand Ltd	Spare fittings	500.68
Avon Hydraulics (UK) Ltd	Invoice to be credited <b>Credit</b>	22.69
Mole Country Stores	Gate Eyes	22.44
Mole Country Stores	Gate Eyes, Hooks & Pins	54.21
Chandlers (Farm Equipment) Ltd	Springs, Washers, Bushes for WX08 OSY	105.84
Chandlers (Farm Equipment) Ltd	O Rings for WX08 OSY	13.20
Green Farm Seeds Ltd	Grass Seed	185.00
Eurocarparts	Engine oil for WP18 GXY	91.28
Zoom Video Communications Inc.	Zoom Subscription 23/06/22-22/07/22	11.99
Wheatway Solutions Ltd	Herder Interface for VX65 HTA	168.00

No 1 Account Contd.

# Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 2

July 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Wheatway Solutions Ltd	Herder Interface for WX20 FGM	168.00
FENTON INSURANCE SOLUTIONS LTD	Addition of new Spearhead SPV3 95XT	1,888.12
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Citation Ltd	Legal Fees	329.34
Corona Energy	Elmore Back Electricity 01/06/22-30/06/22	230.82
Blizzard Telecom Ltd	Office Telecoms	195.89
Blizzard Telecom Ltd	Mobile Phones	233.81
LED Autoparts (Beacons & Lightbars)	Spare Fog Lamp <b>Credit</b>	12.78
		<u>418,581.44</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	418,581.44
Avon Hyd Credit	(22.69)
LED Credit	<u>(12.78)</u>
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>418,545.97</b>

## Bank Payments for July 2022

NatWest	Bank Charges & Bankline Charge	<u>94.87</u>
	<b>Amount Paid this Period (Bank Payments)</b>	<b>94.87</b>

**Total Amount Paid this Period**  
**£418,640.84**

## Payments to be Noted Apr 22 - Jul 22

<b>Apr 22</b>	<b>73,220.50</b>
<b>May 22</b>	<b>17,524.84</b>
<b>Jun 22</b>	<b>48,582.56</b>
<b>Jul 22</b>	<b><u>418,640.84</u></b>
<b>Total</b>	<b>£557,968.74</b>

## No 2 Account

Lower Severn (2005) Internal Drainage Board  
Payments to be Noted

Page: 1

Date From: 01/04/2022  
Date To: 31/07/2022

## April 2022 - July 2022

Bank: 1201			Currency: Pound Sterling												Bank Rec.	
No	Type	N/C	Date	Ref	Details	Dept	Net £	Tax £	T/C	Gross £	V	B	Date			
104431	BP	2230	19/04/2022	D/D	<b>Apr 22</b>	LGPS Pension	0	14,465.62	0.00	T9	14,465.62	-	R	30/04/2022		
104432	BP	2231	19/04/2022	D/D		Peoples Pension	0	1,435.55	0.00	T9	1,435.55	-	R	30/04/2022		
104433	BP	2210	22/04/2022	D/D		HMRC Liability -	0	13,372.64	0.00	T9	13,372.64	-	R	30/04/2022		
104434	BP	2220	28/04/2022	D/D		LSIDB Salary - Apr	0	32,958.56	0.00	T9	32,958.56	-	R	30/04/2022		
104435	BP	2211	28/04/2022	D/D		GMB Union - Apr	0	29.14	0.00	T9	<u>29.14</u>	-	R	<u>30/04/2022</u>		
104758	BP	2231	16/05/2022	D/D	<b>May 22</b>	Peoples Pension	0	1,468.29	0.00	T9	1,468.29	-	R	31/05/2022		
104759	BP	2230	19/05/2022	D/D		LGPS Pension	0	14,711.13	0.00	T9	14,711.13	-	R	31/05/2022		
104760	BP	2210	20/05/2022	D/D		HMRC Liability -	0	14,585.08	0.00	T9	14,585.08	-	R	31/05/2022		
104761	BP	2220	27/05/2022	D/D		LSIDB Salary -	0	32,706.04	0.00	T9	32,706.04	-	R	31/05/2022		
104762	BP	2211	27/05/2022	D/D		GMB Union - May	0	29.14	0.00	T9	<u>29.14</u>	-	R	<u>31/05/2022</u>		
106097	BP	2231	16/06/2022	D/D	<b>Jun 22</b>	Peoples Pension	0	1,440.23	0.00	T9	1,440.23	-	R	30/06/2022		
106098	BP	2230	17/06/2022	D/D		LGPS Pension	0	14,805.90	0.00	T9	14,805.90	-	R	30/06/2022		
106099	BP	2210	22/06/2022	D/D		HMRC Liability -	0	14,565.07	0.00	T9	14,565.07	-	R	30/06/2022		
106100	BP	2220	28/06/2022	D/D		LSIDB Salary - Jun	0	32,391.55	0.00	T9	32,391.55	-	R	30/06/2022		
106101	BP	2211	28/06/2022	D/D		GMB Union - Jun	0	29.14	0.00	T9	<u>29.14</u>	-	R	<u>30/06/2022</u>		
106347	BP	2231	15/07/2022	D/D	<b>Jul 22</b>	Peoples Pension	0	1,419.83	0.00	T9	1,419.83	-	R	31/07/2022		
106348	BP	2230	19/07/2022	D/D		LGPS Pension	0	14,711.13	0.00	T9	14,711.13	-	R	31/07/2022		
106349	BP	2210	22/07/2022	D/D		HMRC Liability -	0	14,326.51	0.00	T9	14,326.51	-	R	31/07/2022		
106350	BP	2220	28/07/2022	D/D		LSIDB Salary - Jul	0	33,341.06	0.00	T9	33,341.06	-	R	31/07/2022		
106351	BP	2211	28/07/2022	D/D		GMB Union - Jul 22	0	29.14	0.00	T9	29.14	-	R	31/07/2022		
Totals							£	<u>252,820.75</u>	<u>0.00</u>		<u>252,820.75</u>					

## Petty Cash

Lower Severn (2005) Internal Drainage Board  
Payments to be Noted

Page: 1

Date From: 01/04/2022  
Date To: 31/07/2022

April 2022 - July 2022

No	Type	Date	Ref	Details		Net £	Tax £	Gross £	B	Bank Rec.	Date
104542	CP	01/04/2022	7543	Recorded Delivery	<b>Apr 22</b>	2.25	0.00	2.25	R	30/04/2022	
104543	CP	03/04/2022	7544	Eye test for KW		35.00	0.00	35.00	R	30/04/2022	
104544	CP	04/04/2022	7545	Land registry check		6.00	0.00	6.00	R	30/04/2022	
104545	CP	14/04/2022	8546	Biscuits for new Members		4.37	0.00	<u>4.37</u>	R	<u>30/04/2022</u>	
104857	CP	12/05/2022	7547	Tea, Coffee, Sugar, Milk	<b>May 22</b>	37.39	0.00	<u>37.39</u>	R	<u>31/05/2022</u>	
105937	CP	13/06/2022	7548	Tesco - Milk	<b>Jun 22</b>	4.50	0.00	4.50	R	30/06/2022	
105938	CP	15/06/2022	7549	Land registry check		12.00	0.00	12.00	R	30/06/2022	
105939	CP	20/06/2022	7550	Card for JD		1.67	0.33	<u>2.00</u>	R	<u>30/06/2022</u>	
106307	CP	04/07/2022	7551	Tesco - Milks	<b>Jul 22</b>	3.00	0.00	3.00	R	31/07/2022	
106308	CP	05/07/2022	7552	Land Registry Check		6.00	0.00	6.00	R	31/07/2022	
106309	CP	15/07/2022	7553	Aldi - Tea		3.99	0.00	3.99	R	31/07/2022	
106310	CP	18/07/2022	7554	Tesco - Milk		5.10	0.00	5.10	R	31/07/2022	
106311	CP	18/07/2022	7555	POst Office - recorded Delivery		2.35	0.00	2.35	R	31/07/2022	
106312	CP	18/07/2022	7556	Tescos - Tea, Coffee Sugar		31.53	0.00	31.53	R	31/07/2022	
106313	CP	20/07/2022	7557	Card for KW Retirement		2.89	0.58	3.47	R	31/07/2022	
106314	CP	20/07/2022	7558	Kieran's Retirement		5.72	1.14	6.86	R	31/07/2022	
106315	CP	21/07/2022	7559	Kieran's Retirement		3.32	0.67	3.99	R	31/07/2022	
106316	CP	25/07/2022	7560	Tesco - Milk		3.40	0.00	3.40	R	31/07/2022	
106317	CP	27/07/2022	7561	Land registry Searches		15.00	0.00	15.00	R	31/07/2022	
Totals						<u>185.48</u>	<u>2.72</u>	<u>188.20</u>			



## Transfers Between Accounts Apr 22 - Jul 22

Bank	Account Name	Type	Date	Journal	Transaction Details	Amount
1200	NAT WEST ACCOUNT NO 1:	JD	13/04/2022	J1673	Tsf from Direct Res to No1 Acc	99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	13/04/2022	J1674	Tsf from No1 Acc to No2 Acc Re: Wages	-65,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	14/04/2022	J1674	Tsf from Direct Reserve to No1 acc	30,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	12/05/2022	J1704	Tsf from No1 Acc to Direct Reserve	-99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	13/05/2022	J1705	Tsf from No1 Acc to Direct Reserve	-99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	13/05/2022	J1706	Tsf from No1 Acc to No2 Acc Re: Wages	-65,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	18/05/2022	J1707	Tsf from No1 Acc to Direct Reserve	-99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	19/05/2022	J1708	Tsf from No1 Acc to Direct Reserve	-99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	20/05/2022	J1709	Tsf from No1 Acc to Direct Reserve	-99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	25/05/2022	J1710	Tsf from No1 Acc to Direct Reserve	-99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	26/05/2022	J1711	Tsf from No1 Acc to Direct Reserve	-99,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	08/06/2022	J1717	Tsf from Direct Res to No1 Acc	99,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	09/06/2022	J1718	Tsf from Direct Res to No1 Acc	99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	09/06/2022	J1719	Tsf from No1 Acc to No2 Acc Re: Wages	-65,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	10/06/2022	J1720	Tsf from Direct Res to No1 Acc	89,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	07/07/2022	J1725	Tsf from Direct Reserve to No1 acc	135,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	07/07/2022	J1726	Tsf from No1 Acc to No2 Acc Re: Wages	-65,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	13/04/2022	J1674	Tsf from No1 Acc to No2 Acc Re: Wages	65,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	13/05/2022	J1706	Tsf from No1 Acc to No2 Acc Re: Wages	65,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	09/06/2022	J1719	Tsf from No1 Acc to No2 Acc Re: Wages	65,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	07/07/2022	J1726	Tsf from No1 Acc to No2 Acc Re: Wages	65,000.00
1257	Nat West Direct Reserve Acc	JC	13/04/2022	J1673	Tsf from Direct Res to No1 Acc	-99,000.00
1257	Nat West Direct Reserve Acc	JC	14/04/2022	J1674	Tsf from Direct Reserve to No1 acc	-30,000.00
1257	Nat West Direct Reserve Acc	JD	12/05/2022	J1704	Tsf from No1 Acc to Direct Reserve	99,000.00
1257	Nat West Direct Reserve Acc	JD	13/05/2022	J1705	Tsf from No1 Acc to Direct Reserve	99,000.00
1257	Nat West Direct Reserve Acc	JD	18/05/2022	J1707	Tsf from No1 Acc to Direct Reserve	99,000.00
1257	Nat West Direct Reserve Acc	JD	19/05/2022	J1708	Tsf from No1 Acc to Direct Reserve	99,000.00
1257	Nat West Direct Reserve Acc	JD	20/05/2022	J1709	Tsf from No1 Acc to Direct Reserve	99,000.00
1257	Nat West Direct Reserve Acc	JD	25/05/2022	J1710	Tsf from No1 Acc to Direct Reserve	99,000.00

1257	Nat West Direct Reserve Acc	JD	26/05/2022	J1711	Tsf from No1 Acc to Direct Reserve	99,000.00
1257	Nat West Direct Reserve Acc	JC	08/06/2022	J1717	Tsf from Direct Res to No1 Acc	-99,000.00
1257	Nat West Direct Reserve Acc	JC	09/06/2022	J1718	Tsf from Direct Res to No1 Acc	-99,000.00
1257	Nat West Direct Reserve Acc	JC	10/06/2022	J1720	Tsf from Direct Res to No1 Acc	-89,000.00
1257	Nat West Direct Reserve Acc	JC	07/07/2022	J1725	Tsf from Direct Reserve to No1 acc	-135,000.00

**Minutes of the Finance & General Purposes Committee of the  
Lower Severn (2005) Internal Drainage Board  
Meeting held Wednesday 18<sup>th</sup> May 2022 at 10.30 am  
The Gables Hotel**

Present:

Ald C Williams

Chairman

Mr J Hore

Ald M Sykes

Mr J Cornock

Cllr M Riddle

Cllr R Griffin

Martin Dear

Accounts Officer

AO

Kieran Warren

Principal Officer

Louise Reading

Minutes

<b>3383</b>	<b>Appointment of Vice Chairman</b> Nominations were invited for Vice Chairman. Cllr Griffin was proposed and seconded. No other nominations were received.  <b>Resolved that:</b> <ul style="list-style-type: none"> <li><b>Cllr Griffin be appointed Committee Vice Chairman for the ensuing year.</b></li> </ul>	
<b>3384</b>	<b>Apologies</b> Apologies were received from Mr G Simms and Mr G Littleton.	
<b>3385</b>	<b>Chairman's Announcements</b> There were no Chairman's Announcements.	
<b>3386</b>	<b>Declarations of Interest</b> There were no declarations of interest.	
<b>3387</b>	<b>Minutes of the Previous Meetings</b>  <b>It was resolved that:</b> <ul style="list-style-type: none"> <li><b>The Finance and General Purposes Committee meeting held on 19<sup>th</sup> January 2022 be approved as a true and correct record</b></li> </ul>	
<b>3388</b>	<b>Matters arising from the Minutes</b> The AO updated Members that he had investigated purchasing fuel via Fram Farmers and fuel price comparisons were undertaken and it became clear that prices were very similar. The AO concluded when taking into account the transaction fee and membership fees there would be no benefit to the Board in joining.  The PO added that he had also spoken to South Gloucestershire Council about working with them for fuel purchasing. This option provided no advantage to the Board either.  Members were happy that the Board continue with the current arrangements for servicing fuel.	
<b>3389</b>	<b>Treasury Sub Committee Minutes</b> The Developers fund annual contribution had been recently reviewed to ascertain if the investment portfolio would be sufficient in covering future liabilities.	

	<p>The Civil Engineer had provided the Committee with an estimated annual maintenance figure of £50,000. The present value of liabilities at Avonmouth and Severnside being around £310,000.</p> <p>The current investment portfolio was sufficient in meeting this liability and the increase would be reflected into the Capital Expenditure Reserve account.</p> <p>The Developers Reserve fund had a 20 year life span and any future developers funds received would be accounted for in the same way.</p> <p><b>It was resolved that the following be recommended to the Full Board for approval;</b></p> <ul style="list-style-type: none"> <li>• <b>The developers fund of £50,000 plus 5% per annum (inflation) be transferred into the Capital Expenditure Reserve for the ensuing 20 years</b></li> <li>• <b>Developers' funds be reviewed by the Treasury Sub Committee every 5 years</b></li> <li>• <b>Any further sums from developers be treated the same way</b></li> </ul> <p>Members reviewed and agreed that the Treasury Management Policy and the Capital Financing and Reserves Policy be submitted to the Board for approval.</p> <p><b>It was resolved that;</b></p> <ul style="list-style-type: none"> <li>• <b>The Treasury Management Policy be submitted to the Board for approval as per Appendix A</b></li> <li>• <b>The Capital Financing and Reserves Policy be submitted to the Board for approval as per Appendix B</b></li> </ul>	
<b>3390</b>	<p><b>Finance and General Purposes Committee Terms of Reference</b></p> <p>Cllr Riddle explained that all Committees Terms of References were being reviewed in light of the review of the Boards structure.</p> <p>Changes to the Terms of Reference were highlighted in red. This include the Committee being responsible for overseeing Pensions, overseeing the strategic review and producing an Annual Operating Plan.</p> <p>The Chairman also added that he was of the understanding that all Committees would meet at least four times a year.</p> <p>Cllr Riddle added that this was a good idea in principle but there should be a form of words to allow these meetings not to take place in the event that there is no business to transact. The PO added that resources would need to be considered with the increase in meetings.</p> <p><b>It was recommended that;</b></p> <ul style="list-style-type: none"> <li>• <b>The revised Terms of Reference for the Finance and General Purpose's Committee be submitted to the Board for approval as per Appendix C</b></li> </ul>	
<b>3391</b>	<p><b>Internal Audit Services</b></p> <p>The PO reminded Members that the appointment of the Internal Auditors was due. He added that previously there had been a poor response to tenders with only two of the six companies approached replying, of which one pulled out.</p> <p>Mr Hore asked who other IDB's used and the PO agreed he would look into this.</p>	<p><b><u>20220518FB1</u></b></p> <p>The PO to contact IDB's about Internal Audit Services</p>

	<p>Members agreed that while the PO seeks further information from other IDB's Bishop Fleming should be re-appointed.</p> <p><b>It was resolved that</b></p> <ul style="list-style-type: none"> <li><b>Bishop Fleming be appointed as Internal Auditor for the ensuing 3 years</b></li> </ul>	
<b>3392</b>	<p><b>Internal Audit Report</b></p> <p>The Chairman reported that the Internal Audit report had been a success with no recommendations for further action.</p> <p>The AO added his thanks to the administration staff for their efforts.</p> <p><b>It was recommended that</b></p> <ul style="list-style-type: none"> <li><b>That the Internal Audit reported be submitted to the Full Board for noting as per Appendix D</b></li> </ul>	
<b>3393</b>	<p><b>Financial Reports</b></p> <p>Members reviewed all the Financial Reports presented by the AO.</p> <p><u>Management Accounts 1<sup>st</sup> April 2021 – 31<sup>st</sup> March 2022</u> The accounts showed a surplus of £6,853 against a budgeted deficit of £32,816.</p> <p>The Chairman highlighted that there was a large cash balance and suggested that the Board considered investing it. The AO advised that as the Capital Programme developed, this cash balance would be reduced significantly this year and next year hence it would be sensible to only consider options over a very short term.</p> <p>Members agreed not to make any changes.</p> <p><u>Reconciliation of the Accounts to the AGAR Statement</u> The AO explained that this was to show how the reconciliation of the Boards accounts translates to the entries on the statutory return.</p> <p><u>Annual Governance and Accountability Return (AGAR) 2021/22</u> The AO explained that there are two sections that the Board have to agree prior to submission. This was the Annual Governance Statement on page 58 and the Accounting Statements on page 59. Page 57 is completed by the Internal Auditor and is a summary of the detailed Internal Audit Report. Page 60 was completed at the end of September by the External Auditors for which the AO sends supporting evidence. Supporting information is sent as well as the AGAR to the External Auditors.</p> <p><u>Cash Flow to March 2023</u> The AO advised that this looked healthy at the moment but this would be subject to change dependent on the Capital Programme.</p> <p><u>Cash Flow 2022-27</u> The cash flow will change once the Board had made a decision on the Capital Programme and its funding timescale.</p> <p><u>Pump Replacement Cash Flow to 2029</u> This report showed an anticipated income of £3,920,000 and anticipated expenditure of £8,969,000, again will be subject to a decision from the Board in respect of the pump replacement programme, its timing and its funding.</p> <p><u>Capital Programme to 2029</u></p>	

	<p>The Capital Programme to 2029 showed an expenditure of £9,819,518 during the period. This will change once the Board has determined the way forward on the Pump Station Replacement Programme.</p> <p><u>Insurance Policies for 2022/23</u> Members studied the scheduled for the insurances that require to be agreed at the next Board meeting and signed by the Boards Chairman .</p> <p>The Chairman asked the AO if corruption of the IT systems were insured against as this was a common threat now faced by many businesses. The AO advised that all out computing needs fell under the contract with Orchard, whom had recently merged to improve services.</p> <p><b>It was resolved that:</b> <b>The following reports be noted:</b></p> <ul style="list-style-type: none"> <li>• Cash Flow to 31<sup>st</sup> March 2023 as per Appendix E</li> <li>• Cash Flow 2022-27 as per Appendix F</li> <li>• Pump Replacement Cash Flow to 2029 as per Appendix G</li> </ul> <p><b>The following reports be agree;</b></p> <ul style="list-style-type: none"> <li>• The reconciliation of the accounts to the AGAR Statement as per Appendix H</li> </ul> <p><b>The following reports be noted and presented to the Board for noting:</b></p> <ul style="list-style-type: none"> <li>• Capital Programme to 2029 as per Appendix I</li> </ul> <p><b>The following notes be agreed and presented to the Board for approval.</b></p> <ul style="list-style-type: none"> <li>• The Management Accounts for 1<sup>st</sup> April 2021 – 31<sup>st</sup> March 2022 as per Appendix J</li> <li>• The AGAR 2021/22 as per Appendix K</li> <li>• The Insurance Policies for 2022/23 as per Appendix L</li> </ul>	
3394	<p><b>Payments to be Noted.</b> In response to discussion around the payments for Motion and Aqua Management, the PO reminded Members that these were payments due for sums already committed for the Elmore Back Pump Station replacement..</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• The payments to be confirmed be noted as per Appendix M.</li> </ul>	
3395	<p><b>Date of Next meeting</b> Members noted that the next F&amp;GP meeting would be held on 7<sup>th</sup> September 2022</p>	
	Meeting closed at 11.35 am	

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### Treasury Management Policy

To be approved by the Board on 8<sup>th</sup> June 2022

#### Introduction

The primary principle governing the Board's investment criteria is the security of the financial institution in which the Board places its funds. Yield/return and liquidity are also key considerations.

#### 1. The Board's funds

##### Approved Financial Institutions

The Board's principal banker is NatWest.

Cash may be deposited with any of the four main clearing banks (NatWest, Lloyds, Barclays and HSBC).

#### 2. Accountabilities

The Treasury Sub-Committee will determine the amount of cash that is available for deposit with the four main clearing banks.

In addition to the NatWest Direct Reserve account, there will be two or three other deposit accounts.

Cash may be deposited in instant access accounts, fixed term accounts or notice accounts

If deposited in a fixed term account then the maximum fixed term period is six months.

If deposited in a notice account then the maximum notice period is six months.

The Accounts Officer to have flexibility to allocate funds between accounts in order to attract the best return. In particular the Accounts Officer is authorised to move funds between the Bonus Saver and the two Notice Accounts to increase the return of interest received on cash balances having regards to the cash flow requirements of the Board.

#### 3. Funds received from Developers

Under minute No. 2218 at 24 June 2015 Board Meeting, the Board approved the appointment of Smith & Williamson Investment Managers. They manage the fund on a non-discretionary basis.

The Board resolved to invest £500,000 of the funds into a balanced multi asset portfolio. The income from these investments are to be re-invested.

The Treasury Sub Committee has the authority to invest future sums received from Developers. Before investing any future sums received, the Treasury Sub-Committee must take into account the cash flow requirements of the Board.

The Treasury Sub-Committee has the authority to agree into which funds these should be invested following consultation with Smith & Williamson.

## **LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD**

### **Capital Financing and Reserves Policy**

**To be approved by the Board on 8<sup>th</sup> June 2022**

#### **Introduction**

Reserves are an essential part of good financial management. They help the Board cope with unpredictable financial pressures and plan for future spending commitments. The purpose of this Reserves policy is to maintain an adequate level of funds to support the ongoing operations of the Board and to provide a source of internal funds for operational priorities such as rhine and ditch maintenance, pumping station running costs and repair, capital replacement and improvement programmes.

The Reserves policy will complement other governance and financial policies and will support the goals and strategies contained in strategic and operational plans.

#### **Background**

The Board is required to set a balanced budget annually, which broadly means that cash raised within the year correlates to the cash expended in that year. However variances to the budget will occur. This may result in surplus funds through unbudgeted income such as Developer Contributions, better values achieved on the sale of assets or additional income from grants, contributions and recharges. Expenditure might be greater than budgeted for example such as lower values achieved on sales of assets, greater maintenance costs than predicted or an increase in pump electricity usage.

There will also be the funding of major (capital) spend. Most purchases, mainly vehicles and plant, are resourced through internal funds which are then replenished through appropriate depreciation charges based upon the life of the assets.

However, there may be instances where monies need to be identified to fund larger capital spend items such as the replacement of pumps or significant flood alleviation and land drainage management schemes. When this occurs forward planning will need to take place in order to ensure that sufficient funds are available at the appropriate times.

Importantly, there is a requirement to manage cash flows to ensure that cash is available when needed.

#### **Types of Reserve**

There are two types of Reserves:



- Earmarked Reserves – funds that are set aside to meet known or future predicted future spending.
- Unallocated Reserves – funds that are working balances to manage cash flow and protect annual budgets against unplanned expenditure.

## Reserves Held

### Earmarked

- **Capital Account**  
This reserve consists of the total net value/worth, (assets less liabilities) of the Individual Drainage Boards when they amalgamated in 2005 to become one entity, the Lower Severn (2005) Internal Drainage Board.
- **Developers Fund**  
This reserve consists of sums received from Developers. A Developer will pay the Board an agreed sum, up front, for the Board to maintain agreed rhines, ditches and ponds over the lifespan of the Developers project within the Developers specified areas of responsibility.

Annually, an amount will be transferred from this Reserve to the Income and Expenditure Account, to cover the applicable income and maintenance costs in that year. Within the Income and Expenditure Account there will be an income entry showing the transfer of funds. The corresponding expenditure will be shown within the relevant expenditure headings.

The investment portfolio, notwithstanding unexpected events, will be kept at a level which is sufficient to meet this liability. Any surplus will be transferred from the Developers Fund Reserve to the Capital Expenditure Reserve.

- **Capital Expenditure**  
This reserve is needed to regularly appropriate from the expected excess income arising annually from the Income and Expenditure Account a sum of such magnitude as to be sufficient to cover the expected cost of the Board's approved capital expenditure which is incorporated into its medium term financial plan. The major element of this reserve will be to cover the expected cost of replacing pumps at pumping stations to meet the 2009 Eel Regulations.

Subsequent to the purchase of an asset, annual depreciation will be applied at its appropriate rate and charged to the Income

and Expenditure Account. The annual depreciation charged will be as follows:

Plant and Machinery; Motor Vehicles; Office Equipment;  
Furniture and Fittings; Intangible Assets – Depreciation  
25% on the reducing balance

Land - Depreciation not taken

Buildings – Depreciation over 20 years straight line, over  
40 years straight line from 1 April 2021

Pumps - Depreciation over 15 years straight line

- **Pension**

This reserve is the liability, of the Board, related to the defined benefit pension scheme. Note it is a negative reserve.

- **Revaluation**

This reserve is the increase in value of land and buildings, from cost, as at 15 January 2015.

#### **Unallocated**

- **Accumulated Fund**

This reserve provides protection against unplanned expenditure. Any under spend, at the year end, is transferred to this reserve. Any over spend, at the year end, is met from this reserve.

### **Review of Reserves**

Each reserve will be reviewed, on an annual basis by the Treasury Sub-Committee prior to review by the Board. The Board's review will form part of the annual budget setting process. Part of this review will include considering guidance published by the Association of Drainage Authorities.

### **Creation / Cessation of a Reserve**

An earmarked reserve may be created for a specific purpose if it is agreed by the Board. Likewise the Board may close an earmarked reserve if it is no longer required. Any remaining funds in a Reserve to be closed will be transferred to another reserve.

### **Level of Reserves Held**

The Board has no legal powers to hold reserves other than those for reasonable working capital needs, or for specifically earmarked purposes.

Earmarked Reserves will only be held for genuine and intended purposes and their levels regularly reviewed. Each Earmarked Reserve will be separately identified and enumerated.

If, at the year end, the Accumulated Fund is significantly higher than the annual Special Levies and Agricultural Rates income then an explanation will be provided by the Board. The Board's Financial Regulations state that the general provision,

including a contingency, should be maintained which is equivalent to approximately 30% of the Board's annual expenditure.

### **Liquidity of Reserves**

Reserves will be held jointly in general cash and investment accounts of the Board.

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## TERMS OF REFERENCE OF FINANCE AND GENERAL PURPOSES COMMITTEE

Approved 5<sup>th</sup> February 2020 Minute No. 3002

### Matters for determination by the Committee.

1. The appointment of Internal Auditors.
2. Consideration of any Report or Opinion from the Internal Auditors.
3. Consideration of a summary of internal audit work undertaken (whether of a financial or ethical nature).
4. Commissioning work from either the Internal or External Auditor.
5. The approval/revision of the Risk Register.
6. The approval/revision of the Business Continuity Plan.
7. Reviewing payments made.
8. The recovery of rate arrears and sundry debts.
9. To monitor spending against the approved budget.
10. To agree and monitor Capital Programme spending and report to the Board. **Delete and replace with Item 12 below.**
10. **To monitor the stewardship of the Gloucestershire Pension Fund and the resultant impact on the Board's finances.**
11. **To regularly evaluate the costs of the Board's defined contribution pension scheme.**

### Matters for recommendation by the Committee to the Board

12. **To agree and monitor the capital programme and the resultant spending with regular Reports to the Board on the consequential financial sustainability of its finances.**
13. To consider the Annual Budget and Rate Setting prior to the February Board meeting in each year.
14. To review the Annual Business Plan. **Delete and substitute:**

To prepare and regularly review an annual Operational Plan, with its necessary performance attainments, to support the Board's Strategic Plan.

15. To review the Medium Term Financial Plan.
16. To monitor the Board's Treasury Management policies and practices.
17. To keep under review the Board's insurance policies.
18. To liaise with the Smaller Authorities Audit Appointments Ltd or any successor or equivalent, regarding the appointment of the External Auditor.
19. To consider any letter or report issued by the External Auditor.
20. To ensure the effective monitoring and review of policies and strategies. Delete and add to ToR for G&P Cttee.
21. To consider legislative changes (or proposed legislative changes) which may affect the Board's statutory functions. Delete and add to ToR for G&P Cttee.
22. To identify any Member training needs in various aspects of the Boards responsibilities. Delete and add to ToR for HR Cttee.
23. To refresh annually the Board's strategic plan, together with the preparation and regular review of an annual operational plan, with its necessary performance attainments, to support the Board's strategic plan.

NB In each calendar year the matter should be considered by the first meetings of the F&GP Committee and the Board for implementation from the ensuing April 1, being the commencement of the new financial year. It is envisaged that the annual operating plan would have space within it for the reporting of performance attainments which would be evaluated by the F&GP Committee at regular intervals throughout the year.

24. To review annually the Board's asset register detail, with the associated appropriate action taken, to ensure that its assets are being utilised in a cost effective manner.

# **Lower Severn (2005) Internal Drainage Board**

## **Internal Audit Report 2021/22**



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## **INTRODUCTION**

As stated in our engagement letter, you have instructed us to undertake a series of Internal Audit visits for the Board. We understand this role is to provide you, the Board of Members, with additional assurance as part of an on-going independent oversight of the Board's financial affairs, in addition to the internal procedures already carried out by the Board's Finance Department. The Financial Regulations have been reviewed and discussed with the Finance Department at the start of each visit to ensure thorough understanding of the internal controls being tested.

## **TRAFFIC LIGHT SYSTEM COLOUR KEY**

Matters that we consider should be brought to your attention and recommendations we have for possible improvements are summarised in the columns in the body of the report. The final 'outcome' column uses a 'traffic light' system:

The key is as follows;

	This recommendation must be addressed as a matter of priority, as the required internal controls are not currently in place.
	This recommendation should be addressed as weaknesses have been identified with the current internal controls.
	This recommendation will improve the current internal controls and be in line with best practice.
	No recommendation, as the internal controls in place are sufficient.
	At the time of our visit there was nothing to report on this particular area.

If we were to report on two previous occasions that a particular control we have tested has been 'amber' then it will automatically be reported as 'red' on the next report, if no improvements to the internal control have been made. If in any report a control has been reported as 'red' we will re-visit this particular test at our next visit to assess whether new procedures have been introduced.



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**Disclaimer**

We have prepared our report solely for the confidential use of the Lower Severn (2005) Internal Drainage Board in accordance with our letter of engagement. It may not be relied upon by Lower Severn (2005) Internal Drainage Board for any other purpose. Our report must not be recited or referred to in whole or part in any other document and must not be made available, copied or recited to any other party without our express written permission. Bishop Fleming neither owes nor accepts any duty to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by their reliance on our report.

It is management's responsibility to develop and maintain sound systems of internal control. Our internal audit work is not a substitute for management's responsibilities to ensure that adequate controls are in place and operating effectively across the organisation, and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Suggested actions raised within the report should be assessed by you for their full impact before they are implemented.

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## SUMMARY OF FINDINGS

This report documents the findings from our internal audit in February 2022 where we reviewed key controls operating within the following systems and processes at the Board:

- Purchases
- Risks and Budgets
- Income and Debtors
- Bank and Cash
- Wages and Payroll
- Fixed Assets and Investments
- Accounting Systems; and
- Exercise of Public Rights

As a result of our testing, we have not raised any recommendations within this report:



Review	Number of recommendations		
	Red	Amber	Green
Purchases	-	-	-
Risks and Budgets	-	-	-
Income and Debtors	-	-	-
Bank and Petty Cash	-	-	-
Wages and Payroll	-	-	-
Fixed Assets and Investments	-	-	-
Accounting Systems	-	-	-
Exercise of Public Rights	-	-	-
<b>Total</b>	-	-	-

We would also highlight that finance team demonstrated a strong understanding and application of relevant financial regulations, and were able to provide us with all documents requested for audit promptly, with appropriate authorisation and supporting evidence where necessary.

We would like to extend our gratitude to the members of the LSIDB staff who helped in the completion of this audit. The audit was conducted both on site and remotely via calls and video meetings with key team members of staff, and via the secure exchange of information required for audit.

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## **PURCHASES**

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 1:</b> Gain an understanding of the purchasing system in place at the Board and ensure procedures are being carried out in line with the financial regulations.	A copy of the most up to date financial regulations were obtained (February 2021). The systems for purchases and payments were discussed with the Admin Officers who demonstrated a good understanding of the procedures, were aware of all authorisation limits and any significant updates. All other systems were discussed to ensure there were no changes from the current year.	The finance team consistently display a good understanding of the requirements and content of the financial regulations manual to ensure that all procedures are carried out in line with requirements.	There are no recommendations to be made at this time.	
<b>Test 2:</b> Select 20 purchases made within the period and ensure: <ul style="list-style-type: none"> <li>that quotes were obtained where over the prescribed level</li> <li>that the order has been placed with an appropriate supplier</li> <li>the order was correctly authorised in line with the systems described above</li> <li>authorised invoice agrees to order</li> <li>payment correctly recorded in accounting system</li> <li>VAT has been correctly posted to the accounting system for each transaction</li> </ul>	A random sample of 20 transactions from the year (weighted towards larger transactions) were selected from Sage for testing. The transactions were agreed through to both purchase orders (POs) and invoices to ensure that details matched, and that authorisation was appropriate.  All purchases could be matched to POs, which were dated prior to the corresponding invoices. All POs and invoices were authorised (apart from one PO) and all matched to payments per the bank.  The invoice details, including VAT amounts, had been correctly posted to Sage.	Expenditure tested was properly documented, payments were supported by authorised resources in all cases and VAT was appropriately accounted for. The organisation of this evidence allowed ease of testing.  We found one individual purchase order that was not authorised. As the rest of the sample was authorised and the segregation of duties was evident within the small finance team, we view this as an exception rather than systemic error, and no recommendation is raised.	There are no recommendations to be made at this time.	

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 3:</b> Regularity testing for each item of expenditure tested, ensure: <ul style="list-style-type: none"> <li>that the expenditure is necessary</li> <li>that the expenditure is appropriate for the Board</li> <li>that value for money has been considered</li> <li>that the expenditure was not for an employee's personal use.</li> </ul>	<p>All expenditure included within the sample was tested for reasonableness and thus was confirmed to be appropriate for the Board.</p> <p>During the testing, there were no indications that purchases were for personal use or that the cost was not value for money.</p>	<p>Based on our sample, expenditure is appropriate and suitable restrictions are in place to ensure all purchases are necessary.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

## **RISK AND BUDGETS**

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 1:</b> Ensure there is a regularly updated Risk Register in place. Review the adequacy and coverage of arrangements made to manage the risks and ensure controls are relevant and up to date.  Ensure fraud risk is considered within the Risk Register.	<p>The Risk Register appears to be a live document. It is reviewed throughout the year and is updated annually by the Principal Officer. This was last carried out in October 2021 and is a responsibility of the Finance &amp; General Purposes Committee (the register is approved by the Full Board in February each year). A copy of the edited register has been provided, displaying all changes made and any additional detail included.</p> <p>The Risk Register is comprehensive, including details of control procedures and ownership of responsibilities surrounding the management of risks. There is ample consideration of the significance of risks relating to fraud. Proof of extensive board discussion has been provided, as well as evidence of any changes that were made.</p>	There is a regularly updated Risk Register in place, with controls identified against the broad range of risks that appear reasonable to mitigate the risk (noting that we have not performed detailed testing on each of these).	There are no recommendations to be made at this time.	<div style="border: 1px solid black; border-radius: 50%; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">W</div>

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 2:</b> Ensure client has a budget for more than one year and that it includes key changes to expected income and expenditure.	<p>The budget for 2022-23 and corresponding four-year income and expenditure forecast, and eight-year Capital Programme, have been reviewed.</p> <p>It is clear from the current year testing, comparisons between budgeted and actual figures occurs within the management accounts throughout the year.</p> <p>The budgets were found to incorporate key changes to income and expenditure such as rate changes, changes to the amount of the EA Levy and the Foreign Water Grant and increases to the Capital Grant transfers.</p>	<p>The Board has budgets in place. The budgets include assumptions regarding anticipated changes to income and expenditure and appears reasonable from our limited review.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 3:</b> Ensure all budget variations are approved by the Finance & General Purposes Committee and the full board.	<p>It was confirmed that the first draft budget for the following year is presented by the Accounts Officer and discussed at the December meeting of the Finance &amp; General Purposes Committee. Any changes are then made at the January meeting and a draft is agreed to be sent to the board.</p> <p>The full board meeting takes place in February, where the final draft of the budget is reviewed, and rates are set for the following year. This has remained consistent from prior years.</p> <p>The Accounting Officer reports, and associated appendices have been provided and reviewed.</p>	<p>Based on our testing, all budget variations are properly approved by the Finance &amp; General Purposes Committee and the Full Board.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 4:</b> Ensure that the budgeted levels of reserves are adequate for the Board's future plans and obtain an explanation of the method used by the Board in arriving at the rate each year.	<p>It was confirmed by the Accounts Officer that annual rates are set based on the budgets and forecasts.</p> <p>To meet legislative requirements, significant capital expenditure has been (and will continue to be) required for the replacement of the Pump Stations. Correspondingly, each year a small increase to levy rates occurs to reflect this. In the 2022/23 financial year, rates have been increased from 9.8p to 10.6p to ensure that the Board's reserves are maintained at a consistent level.</p>	<p>The process and approach for setting the budgeted levels of reserves appear appropriate.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>



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

## **INCOME AND DEBTORS**

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<p><b>Test 1:</b> Ascertain the procedures in place around the posting of rates income to the accounting system.</p> <p>Agree a sample of rates charges from the DRS system to corresponding demand notes and to the relevant postings on the accounting system.</p> <p>Select a month at random and review the DRS/Sage reconciliation, investigating any discrepancies.</p>	<p>The internal controls involved with the receipt of levy and rates income was discussed in detail with the Ratings/Admin Officer and the Payroll/Admin Officer within the current year's testing.</p> <p>The bespoke DRS system used by most Drainage Boards automatically produces demand notes annually on the 1<sup>st</sup> of April for agricultural landowners not covered by business rates/ the council tax system. The system has a record of the rateable value for each parcel of land under the jurisdiction of the Board, and the total rateable value of land owned by each landowner. Once the demand note is posted and payment is received, it is input manually onto the DRS system by the Admin/Rates Officer. A weekly GL Batch Update is run detailing the income received in the form of an Excel document which is then automatically journaled into Sage by the Admin/Payroll Officer.</p> <p>At the end of each month, the closing balance on DRS is reconciled to the income on the Sage trial balance, this is authorised by the Accounts Officer.</p> <p>Transfers of land are also calculated by DRS based on the annual value of the land</p>	<p>The systems surrounding income particularly from the DRS system, are operating as expected.</p> <p>Income per the DRS system reconciled to Sage. The reconciliation had been prepared and reviewed by relevant personnel.</p> <p>No issues were noted surrounding the production of demand notes and income received could be traced to the bank accounts.</p> <p>Income was posted correctly with VAT recorded accurately.</p>	<p>There are no recommendations to be made at this time.</p>	<p>W</p>

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
	<p>changing hands, time apportioned in the year of transfer.</p> <p>Rates are not collected for land with a rateable value of less than £125, as the administrative cost is considered too great. This leads to a total amount of approximately £2,000 being written off each year, confirmed via a Sage extract in the current year. These write offs can also be seen in Sage with their own nominal code.</p> <p>The system for levies operates slightly differently, in that the demand note must be manually prepared for the eight different District Councils, rather than one being automatically generated by DRS.</p> <p>A sample of ten levies and rates amounts due per DRS were agreed to the associated demand note, to the income journal on Sage and finally to the bank receipt. No issues were identified.</p> <p>The DRS reconciliation for December 2021 was reviewed. It had been prepared by the Ratings/Admin Officer and reviewed by the Accounts Officer.</p>			

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 2:</b> Agree a sample of recharge receipts from the accounting system to invoice and ensure the procedures for documenting other income is operating as expected, including the posting of VAT.	<p>Recharge income consists of monies received for work done on landowners' property, developers' consent invoices and area wide charges to maintain drainage around new developments on an ongoing basis.</p> <p>This income stream is accounted for through Sage as it consists predominantly of large, one-off payments.</p> <p>A sample of ten recharges were chosen from Sage and agreed to corresponding invoices. It was confirmed that VAT relating to these transactions had been posted correctly to the accounting system.</p>	Comfort has been gained that the system for recording recharge income is operating as expected, and that VAT is recorded accurately.	There are no recommendations to be made at this time.	
<b>Test 3:</b> Review the Aged Debtor report at the point of the visit and identify any old balances. Ascertain the reasons for the outstanding income if any, and the entity's policy and procedures around chasing bad debts.	<p>The Aged Debtor report as at 4<sup>th</sup> February 2022 was reviewed and was made up of a single balance. As this amount is less than 30 days old, it has not yet been chased. When this threshold is surpassed both email and letter communications are sent to ensure this amount is received. If these are ignored, telephone communications will ensue to ensure debts are collected.</p>	Based on our sample testing, there appear to be no old balances on the Aged Debtor report and the procedures in place around chasing bad debts have been confirmed. These are sufficient to ensure these remain closely monitored.	There are no recommendations to be made at this time.	

### **BANK AND PETTY CASH**

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<p><b>Test 1:</b> Review bank reconciliations for five months, including the last month of the prior year, to ensure that they have been appropriately prepared and authorised.</p> <p>Ensure that the balances per the reconciliation agree to the bank statement and to the accounting system, and that reconciling items are at a reasonable level.</p> <p>If there is an unreconciled balance, ascertain what is being done to reconcile the transactions.</p>	<p>Five bank reconciliations were reviewed. Reconciliations are produced on a monthly basis as part of the month end procedures carried out by the Admin/ Payroll Officer.</p> <p>These are carried out at a reasonable frequency given the level of activity in the bank accounts. The balances per the reconciliations were agreed to the bank statements and Sage.</p> <p>Reconciliations are appropriately authorised on review by the Accounts Officer.</p>	<p>Bank reconciliations appear to be prepared correctly and regularly, with evidence of them being reviewed.</p> <p>There were no reconciling items flagged per the bank reconciliations within the year. Any reconciling items within the prior year were confirmed to have been cleared in a timely manner.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>
<p><b>Test 2:</b> Confirm that the balance in petty cash at the date of the visit agrees to the accounting system.</p>	<p>The monies inside the petty cash tin and the values on the petty cash slips inside the tin agreed to the balance per Sage.</p>	<p>The petty cash monies agrees to the accounting system.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

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
TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 3:</b> Select a sample of 20 cash paid expense claims or petty cash vouchers, then agree to supporting documentation, ensure have been appropriately authorised and appropriately posted onto the accounting system.	<p>A petty cash schedule was provided per Sage and a random sample of 20 transactions were agreed to petty cash claims and supporting receipts. All of the claims tested had receipt and authorised forms.</p> <p>VAT was checked to ensure that it had been recorded correctly when posted to Sage. Each claim had appropriate authorisation and VAT was recognised upon posting.</p>	<p>A limit of £50 is enforced for all petty cash items.</p> <p>All vouchers/ claims tested were supported by receipts and VAT was appropriately identified.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

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## WAGES AND PAYROLL

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<p><b>Test 1:</b> Select a sample of three employees from the payroll and check salary details back to personnel files and confirm that the amount paid is in line with expectations.</p> <p>Check there is a signed employment contract on file.</p>	<p>Three employees were chosen at random from the payroll reports. Their expected annual salaries were calculated and compared to the most recent salary details held in personnel files. These employment contracts examined were all signed.</p> <p>As identified previously, a small number of trivial variances were identified which have been previously clarified by the Admin/Payroll Officer to be due to the hours of contractual overtime worked in a month differing depending on how many weeks fell in that month.</p>	<p>From our sample, salary details per personnel files agree to amounts actually paid via payroll. Employment details are up to date and signed contracts are held on file.</p>	<p>There are no recommendations to be made at this time.</p>	<p>W</p>
<p><b>Test 2:</b> Check one amendment to the payroll to ensure that appropriately authorised documentation exists.</p>	<p>Timesheets are in place for overtime in excess of the contractual amount (10 hours in most cases). All timesheets are authorised by the relevant manager and then passed to the Admin/Payroll Officer for verification and upload to the payroll server.</p> <p>A timesheet was selected at random and was found to have been appropriately authorised. Other timesheets were provided, and all held appropriate authorisation. The calculated payment based on overtime rates agreed to the amount paid via payroll.</p>	<p>From our sample, payroll amendments are processed accurately, and claims are authorised appropriately.</p>	<p>There are no recommendations to be made at this time.</p>	<p>W</p>

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 3:</b> Check two expense claims paid through payroll (e.g. reimbursement of travel expenses) to ensure they are appropriately authorised and supporting source documentation exists.	Two mileage claim forms were checked and agreed to payroll reports. Both claims were calculated correctly and appropriately authorised.	From our sample, expense claim forms are appropriately authorised and processed correctly.	There are no recommendations to be made at this time.	
<b>Test 4:</b> Obtain details of one new starter and ensure they have a signed contract.	The Admin/Payroll Officer confirmed that there had been no new starters in the year to date.	No testing applicable.	No recommendations made at this time.	
<b>Test 5:</b> Review the payroll print for one month to ensure it has been appropriately authorised and posted appropriately to the accounting system.	<p>The payroll report for November 2021 was chosen for the testing. This report had clearly been prepared by the Admin/Payroll Officer and reviewed by the Accounts Officer.</p> <p>A sample of the total payments (e.g., ERs NIC, Mileage, PAYE etc) were agreed to the Sage journal posting. This had again, been processed by the Admin/Payroll Officer after being reviewed by the Accounts Officer. All amounts were found to agree and had been posted to appropriate nominal codes.</p>	Payroll is posted appropriately to the accounting system after being reviewed. Segregation of duties is sufficiently displayed throughout the payroll process.	There are no recommendations to be made at this time.	

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 6:</b> To ensure payment is made to bona fide employees, review one month's payroll for duplicate employee names and where possible bank account details for duplication. Obtain explanations for any instances of duplications.	The employee names and bank account details from the August 2021 payroll were examined. There were 15 employees paid in this month, with no instances of duplicate details.	<p>Assurance regarding the completeness and accuracy of payroll has been gained, and that only genuine employees are being paid.</p> <p>We would note that it is practical and reasonable for the Board to review the paid list of employees in total as less than twenty employees were paid in the month we reviewed, which, when combined with our separate existence testing and payroll system walkthrough, provides assurance regarding the completeness and accuracy of the payroll.</p>	There are no recommendations to be made at this time.	W
<b>Test 7:</b> Test check payroll deductions to ensure correct rates are being applied.	<p>An employee was selected at random from the November 2021 payroll and their PAYE, NI and pension deductions were recalculated based on up-to-date thresholds.</p> <p>All deductions were found to have been calculated correctly and the correct rates had been applied.</p>	Our testing indicated that the payroll system is operating as expected and that deductions are being calculated correctly.	There are no recommendations to be made at this time.	W





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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 8:</b> Review payroll control accounts reconciliations for one month (including PAYE/Nl, net wages, pension) to ensure that they have been appropriately prepared and authorised.	<p>There is no formal reconciliation performed of the monthly payroll journals. The payroll provider (Moorepay) sends the journal posting for each month's payroll. This is processed by the Admin/Payroll Officer and reviewed/ authorised by the Accounts Officer.</p> <p>The August and November 2021 journal postings were reviewed, and it was confirmed that these had been posted correctly and that the posting cleared the payroll control accounts.</p>	<p>From our sample testing, payroll control accounts are being adequately cleared and this process is being reviewed.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

## **FIXED ASSETS AND INVESTMENTS**

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 1:</b> Review the Fixed Asset Register or schedule of additions to ensure fixed asset additions are being appropriately recognised and it is being regularly updated.	<p>The Fixed Asset Register (FAR) for the year ending 31 March 2021 was reviewed. This was up to date with all additions and disposals being recorded with sufficient detail in order to calculate depreciation.</p> <p>There were a number of older assets with no recorded purchase date. These could however be found within Sage. We could suggest that the records are reconciled so that all asset lines show associated purchase dates for completeness.</p>	Based on our sample testing, fixed asset additions are being recognised appropriately and an adequate FAR is maintained.	There are no recommendations to be made at this time.	W
<b>Test 2:</b> Ensure the brought forward fixed asset balances agree to the prior year accounts.	The brought forward fixed asset balances as shown in the trial balance were agreed to the net book value carried forward in the 2021 accounts.	Based on our sample testing, the brought forward fixed asset balances agree to the balances in the prior year accounts.	There are no recommendations to be made at this time.	W
<b>Test 3:</b> Physically verify a sample of assets to confirm that assets included on the register are owned, being utilised in the business, and do not show obvious signs of impairment.	<p>A sample of 15 fixed assets were selected from the register. Assets were physically verified where available or vouched to time stamped photographs if off site.</p> <p>All assets were verified and there were no obvious signs of impairment. Sufficient evidence was gathered that the assets were currently being utilised by the board.</p>	Based on our sample testing, the Board has ownership and are utilising all assets in the FAR.	There are no recommendations to be made at this time.	W

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<p><b>Test 4:</b> Review the Fixed Asset Register for items older than their useful economic life. If there are many fully depreciated items listed, consider whether the depreciation policies being applied are reasonable.</p> <p>Set a threshold and investigate any assets that have a particularly low NBV. Most of the assets per the FAR are depreciated using the RB policy, therefore should never reach 0. If there are any, consider whether the Fixed Assets have been fairly treated and stated.</p>	<p>The FAR was reviewed and there was a total of 10 assets which had been fully depreciated. Most of these assets were pumps, which are still in use.</p> <p>Depreciation policies were reviewed and found to be reasonable, with all assets appropriately classified.</p> <p>Furthermore, all low NBV assets have been further investigated with their depreciation recalculated. All appeared reasonable.</p>	<p>Based on our sample testing, there are few assets with costs fully written off included in the fixed asset register and depreciation policies are reasonable.</p>	<p>There are no recommendations to be made at this time.</p>	
<p><b>Test 5:</b> Identify any intangible assets on the books and ensure that the correct accounting treatment has been applied, and they are recorded appropriately on the register.</p>	<p>The intangibles assets include two items of software - the DRS system and Cadcorp Map Editor. These have been accounted for in a relevant intangibles nominal in Sage and amortised at 25% reducing balance. They are also recorded appropriately on the FAR.</p> <p>Amortisation for the year ending 31 March 2021 was tested and found to have been calculated correctly.</p>	<p>We can gain comfort that intangible assets on the balance sheet are being treated appropriately and are recorded correctly on the accounting system and in the FAR.</p>	<p>There are no recommendations to be made at this time.</p>	

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TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 6:</b> Discuss any material investments with the Accounting Officer. Gain an understanding of how the portfolio is maintained. Obtain a register of the investments held.	The Smith and Williamson investments are overseen by the Treasury Committee. It was confirmed that a monthly valuation of securities is received from Smith and Williamson, and every six months a summary of the investment performance (reconciled to the valuation) is presented to the Committee. The portfolio is managed by Smith and Williamson, who make recommendations, although the committee makes the final decision as to acquisitions and sales.	As the portfolio is managed by Smith and Williamson, no further testing on investments is proposed.	There are no recommendations to be made at this time.	W

## **ACCOUNTING SYSTEMS**

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 1:</b> Ensure that the opening balances on the accounting system agree to the 2021 accounts.	<p>The opening balances on Sage were checked to the opening figures from the 2021 accounts.</p> <p>Furthermore, appropriate accounting records have been properly kept throughout the financial year, with all transactions being supported by an adequate audit trail which were provided where appropriate.</p>	<p>Based on our testing, the accounts prepared during the year agree to the accounting system.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

Lower Severn (2005) Internal Drainage Board  
Internal Audit Report – 2021/22

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 2:</b> Review the most recent management reporting documents. Perform cut-off testing around this date to ensure cut-off issues have been accounted for and that documents have been prepared on the correct basis.	<p>The management accounts for December 2021 were reviewed and cut off testing was performed; no issues were raised.</p> <p>The majority of rates and levies income is received at the start of the year and is deferred, then released over the year.</p> <p>The Accounts Officer had previously confirmed that trivial accruals are not included in the management accounts as it is not considered necessary due to the income and spending patterns of the Board, this shows that the accounting treatment of all transactions is considered.</p> <p>It was confirmed that the balances in the management accounts agreed to the accounting system.</p>	<p>Based on our sample testing, treatment of income and expenditure appears appropriate for the purposes of the management accounts and consistent with the prior year.</p> <p>No issues were identified surrounding cut off procedures.</p>	<p>There are no recommendations to be made at this time.</p>	<div>W</div>

### **EXERCISE OF PUBLIC RIGHTS**

TEST	RESULTS	CONCLUSIONS	RECOMMENDATIONS	OUTCOME
<b>Test 1:</b> Ensure that the authority has demonstrated that during Summer 2021 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<p>The authority provided notice to its external auditors informing them of the dates of the period for the exercise of public rights and posted a notice on the LSIDB website with the same dates / period. We further understand that the form was also posted on the noticeboard on the front gate (although this is not mandatory it is considered best practice).</p> <p>The Board's audit arrangements, meeting dates, reports and minutes are all regularly posted on the website, as well as at the entrance to the offices at Oldbury Naite.</p>	The authority continually demonstrates that it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	There are no recommendations to be made at this time.	W

Lower Severn (2005) Internal Drainage Board  
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This document is confidential to: Lower Severn (2005) Internal Drainage Board



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## APPENDIX E

## Cash flow No 1 A/C NatWest

2022

2023

1. Levies received May and November
2. Rates received in May
3. Income and Expenditure as per Budget profile.
4. Direct Bonus Saver earns 0.01% interest

5. Deposit Account - 35 Day Notice earns 0.20% interest  
 6. Deposit Account - 32 Day Notice earns 0.05% interest

## Reconciliation to Annual Budget 2022/23

	£000's		£000's
<b>Cash Received</b>	1,840	<b>Closing Cash</b>	963
<b>Cash Spent</b>	-1,673	<b>Opening Cash</b>	-796
Net Cash Movement	167		167
<b>Adjust</b>			
<b>Plant and Machinery</b>			
Purchases	248		
Sales	-38		
P&L non cash - Book Profit on	14		
	224		
<b>Pump Stations</b>			
Purchases	30		
P&L Non cash - Provision	-275		
	-245		
<b>Developers Funds</b>			
Purchases	0		
Income			
P&L Non cash - Income	46		
	46		
<b>Depreciation</b>			
P&L Non cash - Provision	-223		
	-31		
	-31		
<b>Budget 2022/23</b>	-31		
Difference	0		

Cash Flow Forecast for 2022/23 to 2026/27

Summary	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's
Working Capital	459	332	432	451	685
Capital Reserve	439	-792	-1,301	-2,221	-2,405
Developer Reserve	65	19	-29	-79	-131
<b>Total Cash at Bank</b>	<b>963</b>	<b>-441</b>	<b>-898</b>	<b>-1,849</b>	<b>-1,851</b>
Cash Brought Forward	796	963	-441	-898	-1,849
Income	1,896	1,993	2,122	2,185	2,282
Expenditure	-1,728	-3,358	-2,765	-3,308	-2,807
Add back Depreciation	223	322	394	467	523
Less Capital Purchases	-224	-361	-208	-295	0
Cash at year end	<b>963</b>	<b>-441</b>	<b>-898</b>	<b>-1,849</b>	<b>-1,851</b>

	£000's	£000's
<b>Cash at Bank - 1 April 2022</b>		
Number 1 Account	60	
Number 2 Account	30	
Bonus Saver	296	
Deposit NatWest	206	
Deposit Lloyds	204	
		796
Working Capital	491	
Pump Station Reserve	194	
Developer Reserve	111	
		796
Difference		<b>0</b>

	2022/23 £000's	2023/24 £000's	2024/25 £000's	2025/26 £000's	2026/27 £000's
<b>Detail</b>					
<b>Working Capital</b>					
Cash Brought Forward	491	459	332	432	451
Income	1,896	1,993	2,122	2,185	2,282
Expenditure	-1,652	-1,781	-1,883	-1,988	-2,076
Transfer to Capital Reserve	-275	-300	-325	-350	-495
Add back Depreciation	223	322	394	467	523
Less Capital Purchases	-224	-361	-208	-295	0
Cash at year end	459	332	432	451	685
<b>Capital Expenditure Reserve</b>					
Cash Brought Forward	194	439	-792	-1,301	-2,221
Transfer from working capital	275	300	325	350	495
Expenditure	-30	-1,531	-834	-1,270	-679
Cash at year end	439	-792	-1,301	-2,221	-2,405
<b>Developers Fund Reserve</b>					
Cash Brought Forward	111	65	19	-29	-79
Income from Developers	0	0	0	0	0
Expenditure	-46	-46	-48	-50	-52
Cash at year end	65	19	-29	-79	-131

Cash Flow Forecast for the Pump Replacement Programme  
 Annual Increment of £25,000 from 2018/19 to 2028/29

		£	£	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Total
		Original Budget	Revised Budget (October 2021) No inflation	£	£	£	£	£	£	£	£	£	£	£	£	£	£
		(June 2015)		actual	actual	actual	actual	actual	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast
<b>Income</b>																	
Provision from Income and Expenditure A/c		2,400,000	3,575,000	150,000	150,000	175,000	200,000	225,000	250,000	275,000	300,000	325,000	350,000	375,000	400,000	425,000	3,600,000
Provision from Unallocated Reserves			320,000				200,000							120,000			320,000
<b>Income Total</b>		<b>2,400,000</b>	<b>3,895,000</b>	<b>150,000</b>	<b>150,000</b>	<b>175,000</b>	<b>400,000</b>	<b>225,000</b>	<b>250,000</b>	<b>275,000</b>	<b>300,000</b>	<b>325,000</b>	<b>350,000</b>	<b>495,000</b>	<b>400,000</b>	<b>425,000</b>	<b>3,920,000</b>
<b>Expenditure</b>																	
<b>Pump Station</b>	<b>No. of Pumps</b>																
<b>Oldbury</b>	3	513,300	1,931,000				18,466	6,217							2,563,042	905,704	3,493,429
<b>Marshfield</b>	2	385,860	1,031,000				18,463	6,983			733,102	397,837					1,156,385
<b>Lapperditch</b>	2	352,820	1,131,000				19,865	13,423			797,997	436,425					1,267,710
<b>Wicks Green</b>	2	553,420	1,596,000				17,417	6,218					1,269,664	678,982			1,972,281
<b>Elmore Back</b>	2	327,391	815,000	2,891		13,540	54,151	331,674	467,021	30,000							899,277
<b>Saul</b>	1	169,457	180,000	6,887	24,387	55,329	90,208	2,572	240								179,623
<b>Expenditure Total</b>		<b>2,302,248</b>	<b>6,684,000</b>	<b>9,778</b>	<b>24,387</b>	<b>68,869</b>	<b>218,572</b>	<b>367,087</b>	<b>467,261</b>	<b>30,000</b>	<b>1,531,099</b>	<b>834,262</b>	<b>1,269,664</b>	<b>678,982</b>	<b>2,563,042</b>	<b>905,704</b>	<b>8,968,705</b>
<b>Net Movement in the year</b>				140,222	125,613	106,131	181,428	-142,087	-217,261	245,000	-1,231,099	-509,262	-919,664	-183,982	-2,163,042	-480,704	
<b>Reserve</b>																	
Balance b/f					140,222	265,835	371,966	553,394	411,307	194,046	439,046	-792,053	-1,301,314	-2,220,978	-2,404,960	-4,568,001	
In year movement				140,222	125,613	106,131	181,428	-142,087	-217,261	245,000	-1,231,099	-509,262	-919,664	-183,982	-2,163,042	-480,704	
Balance c/f				140,222	265,835	371,966	553,394	411,307	194,046	439,046	-792,053	-1,301,314	-2,220,978	-2,404,960	-4,568,001	-5,048,705	-5,048,705

- Notes:
- 1 Assumes inflation of 5% per annum.
  - 2 Extends the period of income required from the Income and Expenditure Account by 2 years.
  - 3 Assumes two transfers of funds from Unallocated Reserves.
  - 4 Moves the start date of Oldbury pump replacement from 2025/26 to 2026/27.
  - 5 Moves all pump relacement back by a year from 2021/22
  - 6 Extends the period of income by another year

APPENDIX G																
Cash Flow Forecast for the Pump Replacement Programme																
Annual Increment of £25,000 from 2018/19 to 2028/29																
		£	£	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Inflation of 5%			Extended			Total
		Original Budget	Revised Budget (October 2021) No inflation	£	£	£	£	£		£	£	£	£	£	£	£
		(June 2015)		actual	actual	actual	actual	actual	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast
<b>Income</b>																
Provision from Income and Expenditure A/c		2,400,000	3,575,000	150,000	150,000	175,000	200,000	225,000	250,000	275,000	300,000	325,000	350,000	375,000	400,000	425,000
Provision from Unallocated Reserves			320,000				200,000								120,000	
		<u>2,400,000</u>	<u>3,895,000</u>	<u>150,000</u>	<u>150,000</u>	<u>175,000</u>	<u>400,000</u>	<u>225,000</u>	<u>250,000</u>	<u>275,000</u>	<u>300,000</u>	<u>325,000</u>	<u>350,000</u>	<u>375,000</u>	<u>520,000</u>	<u>425,000</u>
<b>Expenditure</b>																
<b>Pump Station</b>		<b>No. of Pumps</b>														
<b>Oldbury</b>		<b>3</b>														
Professional Fees - Motion							16,196	6,217							2,563,042	905,704
Survey - Anthony Brookes							2,270									
Contractor -																
		513,300	1,931,000	0	0	0	18,466	6,217	0	0	0	0	0	0	2,563,042	905,704
<b>Marshfield</b>		<b>2</b>														
Drainage Strategy - Water Environment							2,251				733,102	397,837				
Professional Fees - Motion							14,792	6,983								
Survey - Anthony Brookes							1,420									
Contractor -																
		385,860	1,031,000	0	0	0	18,463	6,983	0	0	733,102	397,837	0	0	0	0
<b>Lapperditch</b>		<b>2</b>														
Drainage Strategy - Water Environment							2,250				797,997	436,425				
Professional Fees - Motion							16,195	13,423								
Survey - Anthony Brookes							1,420									
Contractor -																
		352,820	1,131,000	0	0	0	19,865	13,423	0	0	797,997	436,425	0	0	0	0
<b>Wicks Green</b>		<b>2</b>														
Professional Fees - Motion							16,197	6,218					1,269,664	678,982		
Survey - Anthony Brookes							1,220									
Contractor -																
		553,420	1,596,000	0	0	0	17,417	6,218	0	0	0	0	1,269,664	678,982	0	0
<b>Elmore Back</b>		<b>2</b>														
Professional Fees - Motion						7,017	52,916	174,543	124,564	30,000						
Drainage Strategy - Water Environment				2,891												
Modelling - Water Environment					6,523											
Survey - Anthony Brookes							1,235									
Sim card									240							
Pump and Drive Motors - Bedford Total £97,705 to £110,648.								97,706	8,755							
Design Element and Eel Pass Assembly - HC Water Control								59,425	11,220							
Upgrade of Electrical Controls - Severn Controls									31,768							
Pump Hire									2,852							
Contractor - Aqua Management									287,622							
		327,391	815,000	2,891	0	13,540	54,151	331,674	467,021	30,000	0	0	0	0	0	0
<b>Saul</b>		<b>1</b>														
Drainage Strategy - Water Environment				6,887	7,860											
Professional Fees - Motion					16,527	19,604	11,149	930								
Sim card									240							
Pump - Hidrostal						27,320	650									
Contractor - Nomenca						8,405	78,409									
Contractor - Nomenca - Retention								1,642								
		169,457	180,000	6,887	24,387	55,329	90,208	2,572	240	0	0	0	0	0	0	0
Total		2,302,248	6,684,000	9,778	24,387	68,869	218,572	367,087	467,261	30,000	1,531,099	834,262	1,269,664	678,982	2,563,042	905,704
<b>Reserve</b>																
Balance b/f					140,222	265,835	371,966	553,394	411,307	194,046	439,046	-792,053	-1,301,314	-2,220,978	-2,524,960	-4,568,001
In year				140,222	125,613	106,131	181,428	-142,087	-217,261	245,000	-1,231,099	-509,262	-919,664	-303,982	-2,043,042	-480,704
Balance c/f				140,222	265,835	371,966	553,394	411,307	194,046	439,046	-792,053	-1,301,314	-2,220,978	-2,524,960	-4,568,001	-5,048,705

Notes:

- Assumes inflation of 5% per annum.
- Extends the period of income required from the Income and Expenditure Account by 2 years.
- Assumes two transfers of funds from Unallocated Reserves.
- Moves the start date of Oldbury pump replacement from 2025/26 to 2026/27.
- December 2020 - Moves the start dates of Lapperditch, Marshfield, Wicks Green and Oldbury by an additional year.
- October 2021 - Revised Budget figures taken to Board Meeting. Oldbury £1,931,000, Marshfield £1,031,000 Lapperditch £1,131,000 and Wicks Green £1,596,000. No decision on change of timetable.  
Per JT and JD - Split budget 2/3rds First year, 1/3rd Second year. Inflate by 5% per annum.  
Budget already includes the costs incurred.

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## APPENDIX H

### Reconciliation of the Accounts to AGAR

Not Sent

	2020/21 £	2021/22 £	
1 Balances Brought Forward			
Capital Account	666,569	666,569	0
Balance brought forward	546,655	596,060	-49,405 Surplus for 2020/21 of £49,405
Revaluation reserve	144,583	144,583	0
Capital Reserve	553,394	411,307	142,087 Decrease in Capital Reserve in 2020/21
Developers Funds	787,963	1,014,331	-226,368 Increase in Developers Funds Reserve in 2020/21
Pension Reserve	-951,000	-1,412,000	461,000 Increase in LGPS Liability
As per Accounts	<b>1,748,164</b>	<b>1,420,850</b>	327,314 0
Net Book Value of Fixed Assets	784,420	843,541	-59,121 Purchase of Spearhead Twiga SP2, Bomford Mower & Depn in 2020/21
Investments	668,038	938,012	-269,974 Increase in Investments in 2020/21
Pension Liability	-951,000	-1,412,000	461,000 Increase in LGPS Liability
	<b>501,458</b>	<b>369,553</b>	131,905 0
<b>Balances Brought Forward</b>	<b>1,246,706</b>	<b>1,051,297</b>	195,409 0
2 Rates and Levies			
Agricultural Rates	120,427	125,607	-5,180 Increase in Rate from 9.3p to 9.7p
Special Levies	1,301,042	1,357,001	-55,959 Increase in Levy from 9.3p to 9.7p
<b>Rates and Levies</b>	<b>1,421,469</b>	<b>1,482,608</b>	-61,139 -4.30%

				0	
3 Total Other Receipts					
Foreign Water Grant	167,339	170,686	-3,347	Annual Increase of 2%	
Rechargeable Works	24,434	51,103	-26,669	Increase in rechargeable works due to work at Avonmouth.	
Application Fees	5,900	2,050	3,850	Decrease in application fees	
Miscellaneous Income	300	0	300		
Draw down from Developers Funds	43,672	44,982	-1,310	Annual Increase of 3%	
Bank Interest	1,360	297	1,063	Decrease in interest received	
Consultancy Fees	26,304	16,800	9,504	Decrease in rechargeable consultancy fees	
Net profit on disposal of fixed assets	19,723	31,809	-12,086	Increase in profit on sale of fixed assets	
	<b>289,032</b>	<b>317,727</b>	-28,695	0	
Income from Sale of Fixed Assets					
Cost	156,071	146,130	9,941	Disposal of Kobelco Tracked Excavator and Claas Tractor	
Depreciation	-145,294	-129,940	-15,354	Disposal of Kobelco Tracked Excavator and Claas Tractor	
	<b>10,777</b>	<b>16,190</b>	-5,413	0	
Income from Developers Funds					
Reserve at the beginning of the year	-787,963	-1,014,331	226,368	Increase in Reserve 2020/21	
Reserve at the end of the year	1,014,331	1,059,692	-45,361	Increase in Reserve 2021/22	
Less increase in Investments:					
Investments -beginning of the year	668,038	938,012	-269,974	Increase in Investments 2020/21	
Additional Investments in year	0	0	0		
Investments at the end of the year	-938,012	-948,555	10,543	Increase in Investments 2021/22	
	<b>-43,606</b>	<b>34,818</b>	-78,424	0	
<b>Total Other Receipts</b>	<b>256,203</b>	<b>368,735</b>	-112,532	-43.92%	0
4 Staff Costs					
Payroll	727,889	762,323	-34,434	Pay Award	
Long Service Awards	2,000	0	2,000	JD, PR in 2020/21	
<b>Staff Costs</b>	<b>729,889</b>	<b>762,323</b>	-32,434	-4.44%	0
5 Loan Interest/Capital Repayments	0	0	0	0.00%	



## 6 All Other payments

### Summary

Expenditure for 12 months	1,436,096	1,543,482	-107,386
Payroll	-729,889	-762,323	32,434
Depreciation	-151,990	-214,509	62,519
Decrease (Increase) in Capital Expenditure Reserve	142,087	217,261	-75,174
Transfer to Capital Expenditure Reserve	225,000	250,000	-25,000
Less transfer from unallocated reserve	0	0	0
Investment Purchase	0	0	0
Fixed Assets Purchases	221,888	752,773	-530,885
Less transfer from Capital Reserve	0	-490,446	490,446
	<b>1,143,192</b>	<b>1,296,238</b>	-153,046

0

### Detail

Office Maintenance	20,212	19,501	711	
Maintenance	191,481	215,934	-24,453	Repairs to machinery, increase in cost of Diesel
EA Levy	213,892	218,171	-4,279	Annual Increase of 2%
Motor, Travelling and Subsistence	18,912	21,738	-2,826	Reinstatement, in 2021/22, of physical Board and Committee meetings.
Communications	5,551	5,085	466	
Administration	32,733	29,241	3,492	Additional costs occurred in 2020/21, relating to computer costs for working at home and staff welfare costs
Engineering Consultancy Fees	60,740	44,779	15,961	Reduction in non rechargeable and rechargeable fees
Legal and Professional Fees	5,047	4,738	309	
Audit and Accountancy	3,500	5,850	-2,350	Timing of final payments to Internal Auditor
Depreciation	151,990	214,509	-62,519	Increase re purchase of Hitachi ZX135, Claas 650 Tractor and Mower in 2021/22 and Elmore Back.
Bank Charges	2,149	1,613	536	
Capital Expenditure Reserve	225,000	250,000	-25,000	
	<b>931,207</b>	<b>1,031,159</b>	-99,952	0
Depreciation	-151,990	-214,509	62,519	Increase re purchase of Hitachi ZX135, Claas 650 Tractor and Mower in 2021/22 and Elmore Back.
Transfer to Capital Expenditure Reserve	142,087	217,261	-75,174	Expenditure occurring in year
Less transfer from unallocated reserve	0	0	0	
Fixed Asset Additions	221,888	752,773	-530,885	Increase re purchase of Hitachi ZX135, Claas 650 Tractor and Mower in 2021/22 and Elmore Back.
Less transfer from Capital Reserve	0	-490,446	490,446	
Investment Additions	0	0	0	
	<b>211,985</b>	<b>265,079</b>	-53,094	0

### All Other payments

**1,143,192**      **1,296,238**      -153,046      -13.39%

	0	0	0	
7 Balances Carried Forward				
Capital Account	666,569	666,569	0	
Balance brought forward	596,060	1,093,359	-497,299	Surplus for 2021/22 plus transfer to Capital Reserve of £490,446.
Transfer to Capital Reserve			0	
Revaluation reserve	144,583	144,583	0	
Capital Expenditure Reserve	411,307	194,046	217,261	Decrease in Capital Reserve in 2021/22
Developers Funds	1,014,331	1,059,692	-45,361	Increase in Developers Funds
Pension Reserve	-1,412,000	-708,000	-704,000	Decrease in LGPS Liability
As per Accounts	<b>1,420,850</b>	<b>2,450,249</b>	-1,029,399	0
			0	
Net Book Value of Tangible Fixed Assets	843,541	1,365,615	-522,074	Increase re purchase of Hitachi ZX135, Claas 650 Tractor and Mower in 2021/22 and Elmore Back.
Investments	938,012	948,555	-10,543	Increase in Investments
Pension Liability	-1,412,000	-708,000	-704,000	Decrease in LGPS Liability
	<b>369,553</b>	<b>1,606,170</b>	-1,236,617	0
<b>Balances Carried Forward</b>	<b>1,051,297</b>	<b>844,079</b>	207,218	0
Reconciliation	0	0		
8 Total value of cash and short term investments				
Cash at bank and in hand	384,209	386,170	-1,961	Increase in cash
Short term deposits	609,710	409,958	199,752	Decrease in short term deposits
<b>Total value of cash and short term investments</b>	<b>993,919</b>	<b>796,128</b>	197,791	0
9 Total fixed assets plus long term investments and assets				
Fixed Assets	843,541	1,365,615	-522,074	Increase re purchase of Hitachi ZX135, Claas 650 Tractor and Mower in 2021/22 and Elmore Back.
Investments - at cost price	650,000	650,000	0	
<b>Total fixed assets plus long term investments and assets</b>	<b>1,493,541</b>	<b>2,015,615</b>	-522,074	0
10 Total Borrowings	0	0	0	0.00%

LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

APPENDIX I

Expenditure Forecast for the Capital Programme - 2021/22 to 2028/29

As at 31 March 2022

		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Total 2021/29	
		£	£	£	£	£	£	£		£	
<b>Pump Stations</b>											
	<b>No. of Pumps</b>										
Oldbury	3							2,563,042	905,704	3,468,746	
Marshfield	2			733,102	397,837					1,130,939	
Lapperditch	2			797,997	436,425					1,234,422	
Wicks Green	2					1,269,664	678,982			1,948,646	
Elmore Back	2	467,021	30,000							497,021	
Saul	1	240								240	
<b>Pump Expenditure Total</b>		<b>467,261</b>	<b>30,000</b>	<b>1,531,099</b>	<b>834,262</b>	<b>1,269,664</b>	<b>678,982</b>	<b>2,563,042</b>	<b>905,704</b>	<b>8,280,014</b>	<b>0</b>
<b>Plant and Vehicles</b>											
<b>Water Level Monitoring Equipment</b>			8,000							8,000	
<b>Claas Mower</b>		126,000								126,000	
Class Mower OU07 JXX		-30,000								-30,000	
<b>Kobelco Excavator</b>		127,134								127,134	
Hyundai WX12 CWL		-18,000								-18,000	
<b>Energreen SPV3</b>			240,370							240,370	
Energreen VX65 HVB			-38,000							-38,000	
<b>Kobelco Excavator</b>				160,000						160,000	
Kobelco Excavator WU16 T2M				-15,000						-15,000	
<b>Isuzu Truck</b>				35,000						35,000	
Isuzu Truck WU17 NVD				-5,000						-5,000	
<b>Energreen SPV2</b>					300,000					300,000	
Energreen VX65 HTA					-40,000					-40,000	
<b>Ford Ranger Truck</b>					40,000					40,000	
Isuzu Truck VO62 RPY					-5,000					-5,000	
<b>Loadall/Material Handler</b>							90,000			90,000	
Merlo Loadall WX08 OSY							-1,000			-1,000	
<b>Claas Tractor/Mower</b>									210,000	210,000	
Claas 697 WX14 LGO									-22,000	-22,000	
<b>Hitachi Excavator</b>									220,000	220,000	
Hyundai WX12 CWL									-15,000	-15,000	
<b>JCB Wheeled Excavator</b>									190,000	190,000	
JCB WV19 FUU									-18,000	-18,000	
<b>Plant and Vehicles Expenditure Total</b>		<b>205,134</b>	<b>210,370</b>	<b>175,000</b>	<b>295,000</b>	<b>0</b>	<b>89,000</b>	<b>0</b>	<b>565,000</b>	<b>1,539,504</b>	<b>0</b>
<b>Capital Expenditure Total</b>		<b>672,395</b>	<b>240,370</b>	<b>1,706,099</b>	<b>1,129,262</b>	<b>1,269,664</b>	<b>767,982</b>	<b>2,563,042</b>	<b>1,470,704</b>	<b>9,819,518</b>	

## Details of Budget and Expenditure on Pump Stations

			Previous Years										
			Budget	Expenditure	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Total
			£	£	£	£	£	£	£	£	£		£
Pump Stations													
	No. of Pumps												
Oldbury	3		3,493,429	24,683							2,563,042	905,704	3,493,429
Marshfield	2		1,156,385	25,446			733,102	397,837					1,156,385
Lapperditch	2		1,207,343	33,288			797,997	436,425					1,267,710
Wicks Green	2		1,972,281	23,635					1,269,664	678,982			1,972,281
Elmore Back	2		815,000	402,256	467,021	30,000							899,277
Saul	1		180,000	179,383	240								179,623
Pump Expenditure Total			8,824,438	688,691	467,261	30,000	1,531,099	834,262	1,269,664	678,982	2,563,042	905,704	8,968,705

0

## Details of Expenditure on Pump Stations in 2021/22

Pump Stations	No. of Pumps	Spend in current financial year, 2021/22, to 1 March 2022 £	Spend in current financial year, 2021/22, in March 2022 £	Total Spend to date £	Expected spend in current financial year from 1 April 2022 £	Revised Total expected spend for the current financial year £	Original Total expected spend for the current financial year £	Difference between Original and anticipated total spend - positive figure represents an underspend £
Oldbury	3		0	0		0	0	0
Marshfield	2		0	0		0	0	0
Lapperditch	2		0	0		0	0	0
Wicks Green	2		0	0		0	0	0
Elmore Back	2	405,250	61,771	467,021	0	467,021	329,936	-137,085
Saul	1		240	240		240	0	-240
Total		405,250	62,011	467,261	0	467,261	329,936	-137,325
				0		0		0

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## BALANCE SHEET AS AT 31 MARCH 2022

	Note	£	31/03/22 £	31/03/21 £	Variance £
<b>FIXED ASSETS</b>					
Fixed Assets	1	1,365,615	<b>1,365,615</b>	<b>843,541</b>	522,074
<b>LONG TERM ASSETS</b>					
Investments		948,555	<b>948,555</b>	<b>938,012</b>	10,543
<b>CURRENT ASSETS</b>					
Stock +WiP		79,952		57,421	22,531
Trade Debtors		362		38,165	-37,803
Drainage Rate Debtors		218		1,513	-1,295
Levy Debtors		0		0	0
VAT Claim		19,491		14,665	4,826
Special Levies - Environment Agency		0		0	0
Prepayments		39,117		38,383	734
Cash at Bank and in hand		386,170		384,209	1,961
Short Term Deposits		409,958		609,710	-199,752
			<b>935,268</b>	<b>1,144,066</b>	-208,798
<b>CURRENT LIABILITIES</b>					
Trade Creditors		-43,914		-41,246	-2,668
Other Creditors		-29,274		-28,372	-902
Accrued Expenses		-18,001		-22,826	4,825
Finance Leases due within one year		0		0	0
Prepaid Rates	2	0		-325	325
Prepaid Levies	2	0		0	0
Prepaid Developers Funds		0		0	0
			<b>-91,189</b>	<b>-92,769</b>	1,580
<b>NET CURRENT ASSETS</b>			<b>844,079</b>	<b>1,051,297</b>	-207,218
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>3,158,249</b>	<b>2,832,850</b>	325,399
<b>LONG TERM LIABILITIES</b>					
Finance Leases		0		0	0
Pension scheme deficit		-708,000		-1,412,000	704,000
			<b>-708,000</b>	<b>-1,412,000</b>	704,000
<b>NET ASSETS</b>			<b>2,450,249</b>	<b>1,420,850</b>	1,029,399
<b>FINANCED BY:</b>					
<b>CAPITAL ACCOUNT</b>			<b>666,569</b>	<b>666,569</b>	0
<b>ACCUMULATED FUND</b>					
Balance brought forward		596,060		546,655	49,405
Surplus for the 12 months		256,853		274,405	-17,552
Transfer to Capital Expenditure Reserve		-250,000		-225,000	-25,000
Additional Transfer to Capital Exp. Res.		0		0	0
Transfer from Capital Expenditure Reserve		490,446		0	490,446
			<b>1,093,359</b>	<b>596,060</b>	497,299
<b>Developers Funds Reserve</b>					
Investments at cost		650,000		650,000	0
Increase in value		298,555		288,012	10,543
Investments at current value		948,555		938,012	10,543
Cash at Bank		111,137		76,319	34,818
			<b>1,059,692</b>	<b>1,014,331</b>	45,361
<b>Capital Expenditure Reserve</b>	3		<b>194,046</b>	<b>411,307</b>	-217,261
<b>Pension Reserve</b>			<b>-708,000</b>	<b>-1,412,000</b>	704,000
<b>Revaluation Reserve</b>			<b>144,583</b>	<b>144,583</b>	0
			<b>2,450,249</b>	<b>1,420,850</b>	1,029,399

## Notes

1. Fixed assets include purchases, sales and depreciation for 12 months to 31 March 2022.
  2. In all these cases the balance sheet has been adjusted to reflect receipts
  3. This Reserve is held as cash and increases by £20,833 each month.
- There is a corresponding monthly charge in the income and expenditure account.  
As the new pumps are capitalised as a fixed asset, they are depreciated over 15 years.

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## INCOME AND EXPENDITURE 12 MONTHS TO 31 MARCH 2022

Income	Note	Actual	Budget	Variance	31 March 2021	Variance
		£	£	£	£	£
Levies Charged to Authorities	1	1,357,001	1,357,001	0	1,301,042	55,959
Agricultural Rates	1	125,607	125,607	0	120,427	5,180
Rechargeable Works		51,103	17,000	34,103	24,434	26,669
Application Fees		2,050	3,000	-950	5,900	-3,850
Consultancy Fees Recharged		16,800	18,000	-1,200	26,304	-9,504
Surplus on Sale of Assets		31,809	29,258	2,551	19,723	12,086
Miscellaneous Income		0	0	0	300	-300
Foreign Water Grant - EA		170,686	170,686	0	167,339	3,347
Developers Fund Contribution	1	44,982	44,982	0	43,672	1,310
Interest		297	3,000	-2,703	1,360	-1,063
<b>Total</b>		<b>1,800,335</b>	<b>1,768,534</b>	<b>31,801</b>	<b>1,710,501</b>	<b>89,834</b>
<b>Expenditure</b>						
Payroll		762,323	765,822	3,499	727,889	-34,434
Office Maintenance	2	19,501	27,975	8,474	15,595	-3,906
Maintenance	3	215,934	180,150	-35,784	191,481	-24,453
EA Levy		218,171	218,171	0	213,892	-4,279
Motor Travel and Subsistence	4	21,738	23,746	2,008	18,912	-2,826
Communications		5,085	5,250	165	5,551	466
Administration	5	29,241	32,829	3,588	39,350	10,109
Engineering Consultancy Fees		44,779	75,000	30,221	60,740	15,961
Legal and Professional Fees	6	4,738	3,000	-1,738	5,047	309
Audit and Accountancy Fees		5,850	5,000	-850	3,500	-2,350
Depreciation		214,509	211,407	-3,102	151,990	-62,519
Bank Charges		1,613	3,000	1,387	2,149	536
<b>Total</b>		<b>1,543,482</b>	<b>1,551,350</b>	<b>7,868</b>	<b>1,436,096</b>	<b>-107,386</b>
<b>Surplus for 12 months</b>		<b>256,853</b>	<b>217,184</b>	<b>39,669</b>	<b>274,405</b>	<b>-17,552</b>
<b>Transfer to Capital Expenditure Res.</b>		<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>225,000</b>	<b>25,000</b>
<b>Net Surplus for 12 months</b>		<b>6,853</b>	<b>-32,816</b>	<b>39,669</b>	<b>49,405</b>	<b>-42,552</b>

The results for 12 months show a surplus of £6,853 against a budget of -£32,816 a positive difference of £39,669.

The major reasons for the variances are:-

1) In all these cases the income and expenditure has been included for the 12 months irrespective of when the monies are received or paid. The appropriate adjustments are made on the balance sheet.

2) Office Maintenance -

3) Maintenance costs analysis is as follows:

	Actual £	Budget £	Variance £	Explanation for major variances
Plant Maintenance	87,711	68,850	-18,861	Repairs to Spearhead VX65 HVB and Ridding Buckets
Maintenance Compensation	0	1,000	1,000	
Vehicle, Plant	90,257	79,500	-10,757	Insurance and Diesel for hired pumps at Elmore Back Increase in cost of Diesel
Workshop Fixtures & Fittings	11,742	6,600	-5,142	
Pump Station Electricity	20,163	17,000	-3,163	
Health & Safety	6,061	7,200	1,139	
	215,934	180,150	-35,784	

4) Administration -

5) Engineering Consultancy fees -

	Actual £	Budget £	Variance £
Non Rechargeable Fees	32,779	60,000	27,221
Rechargeable Fees	12,000	15,000	3,000
	44,779	75,000	30,221

6) Legal and Professional Fees -

Notes:

Surplus on sale of assets is:	£
Kobelco Excavator WO14 OEY	19,638
Claas Tractor OU7 JXX	17,358
Write off of Elmore Back Building	-5,187
	<u>31,809</u>

Surplus on Rechargeable works is unanticipated works at Avonmouth - £30,500.

# Annual Governance and Accountability Return 2021/22 Form 3

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

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

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

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

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

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

## Publication Requirements

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

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

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

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

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

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

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

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



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

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

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

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

# Annual Internal Audit Report 2021/22

## Lower Severn (2005) Internal Drainage Board

www.lowersevernldb.org.uk

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

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

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

08/02/2022

Name of person who carried out the internal audit

Bishop Fleming LLP

Signature of person who carried out the internal audit

Bishop Fleming LLP

Date

03/05/2022

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

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



## Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

### Lower Severn (2005) 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 2022, that:

	Agreed		
	Yes	No*	'Yes' means that this authority:
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:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE PAGE ADDRESS [www.lowersevernldb.org.uk](http://www.lowersevernldb.org.uk)

## Section 2 – Accounting Statements 2021/22 for

## Lower Severn (2005) Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	1,246,706	1,051,297	<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	1,421,469	1,482,608	<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	256,203	368,735	<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	729,889	762,323	<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	1,143,192	1,296,238	<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	1,051,297	844,079	<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	993,919	796,128	<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	1,493,541	2,015,615	<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>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

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

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

*S. M. Deaf* REQUIRED

Date

06/05/2022

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

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

In respect of **Lower Severn (2005) Internal Drainage Board**

### 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 2022; 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 2021/22

(Except for the matters reported below)\* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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. (\*delete as appropriate).

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2021/22

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

Insurance Policies - 2022/23				APPENDIX L			
Insurer	Policy No	Cover	Renewal Date	Incl IPT 2022/23 Premium	Incl IPT 2021/22 Premium	Paid	Increase
Lloyds Syndicate ERS218 (Fenton Insurance Solutions)	50030626	Comprehensive Cover including plant, unspecified non self propelled attached or detached implements exceeding £20,000 and trailers not exceeding £100,000. Any Items are specified. Any authorised licensed driver 25 and over on Drainage Board Business and Social Domestic & Pleasure. £100 Excess accidental damage, fire, theft, windscreen.	01/04/2022	£17,315.20	£16,279.00	Mar-22	£1,036.20
Zurich Municipal	XAO 272027-0033	Material Damage, All Risks, Public/ Products/Pollution Liability £10,000,000, Employers Liability £10,000,000, Fidelity Guarantee £2,000,000, Personal Accident £500,000-£1,000,000. Excess £250 for Malicious Damage, Storm or Flood, escape of water, falling trees or branches. £100 theft, accidental damage. In addition Business interruption Insurance has been taken out to cover any additional costs in the event that the board's premises are not accessible ( Fire, flood etc). The cover is £220,000 for the year.	01/04/2022	£6,811.53	£6,911.00	Mar-22	-£99.47
<b>Please Note! We are not insured for: Money, Hirers Liability, Libel &amp; Slander, Legal Expenses &amp; Uninsured loss recovery, Deterioration of Stock, Legal Expenses.</b>							
Allianz Insurance Engineering (Fentons insurance Solutions)	NZ/22726215	Cover includes all pumps and related equipment. An indemnity limit of £250,000 for machinery damage/ breakdown to 12 pumps and machinery. Machinery and Pump Stations inspections in order to comply with Health and Safety Regulations.	01/04/2022	£3,543.46	£3,739.00	Mar-22	-£195.54
Nilefern t/a Nelson Policies at Lloyd's (Erskine Murray)	NP038418/04/21	Cover for Hired in Property. Sum insured £60,000. Excess of £750. Commenced 9 April 2022. The cover in 2022/23 is for a part year only.	01/07/2022	£562.00	£1,740.00	Apr-22	-£1,178.00
<b>Total premiums</b>				<b>£28,232.19</b>	<b>£28,669.00</b>		<b>-£436.81</b>
This Insurance Policy Schedule has been reviewed and is agreed to be sufficient for the Lower Severn (2005) Internal Drainage Boards needs.							
Signed:..... M Riddle (Chairman)			Dated:.....		Minute Number:.....		



No 1 Account

# Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 1

January 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterly Maintenance Cover 08/12/21 - 07/03/22	389.00
RS COMPONENTS LTD	Assort Bolts, Wrench, Nuts,	136.72
LEES MEND A SHOE	Keys cut for pump houses	25.00
LEES MEND A SHOE	Boot laces	22.35
TESCO	Water for office	12.50
Galleon Supplies Ltd	Paper Towels	167.40
Avonmouth Engineering Services Ltd	Attending fault to Oldbury P/S	2,340.00
Ford Fuel Oils	Assort Lubricants	1,026.00
BBL BATTERIES	Battery for WP18 GXY	162.00
MERRETT D C	Transportation of WU16 TZM	180.00
MERRETT D C	Transportation of NL21 CHG	180.00
British Parts	Ball joint repair kit for WN03 NVK	14.32
Safetyliftinggear.com	Spare Slings	79.74
Honey Brothers Ltd	Replacement Screwfit Poles for Strimmer	324.31
Hitachi Construction Machinery (uk) Ltd	Hitachi Solas service agreement	816.00
CROMWELL GROUP HOLDINGS LTD	Cutting Discs, G Clamps	239.24
CROMWELL GROUP HOLDINGS LTD	Assort grease, WD40, Lubricants	218.26
Avon Hydraulics (UK) Ltd	Hydraulic Hoses for WV19 FUU	192.51
Hydroscand Ltd	Hose assembly for VX65 HTA	29.27
Water Environment Ltd	Land East of M49 Modelling	6,132.00
Water Environment Ltd	Former Avlon Works Modelling	6,537.60
Elex Gates & Barriers	Realignment of photocells on gate	114.00
Aqua Management Ltd	Payment No 4 - Elmore Back	62,285.92
Motion Consultants Ltd	Avonmouth/Saeverside Consulyancy - Nov 21	2,424.78
TAILORMADE OFFICE SUP.LTD	A4 Paper, Ink for LR & KW (Working from home)	276.28
Moorepay Ltd	Payroll costs for Dec 21	169.46
Janes Cleaning Services South West Ltd	Cleaning for Dec 21	201.00
Mole Country Stores	Hook Plates	42.84
Picksons	Wiper Blade for VX65 HTA	29.40
Picksons	Wiper Blade for VX65 HTA	58.80
Picksons	Wiper Blade for VX65 HVB	58.80
Picksons	Wiper Blade for WX20 FGM	58.80
Motion Consultants Ltd	Elmore Back P/S Modifications - Nov 21	10,776.00
Worldpay (UK) Ltd	Credit Card transaction Charges	15.00
Worldpay (UK) Ltd	Vatable charges	6.00
Smiths (Gloucester) Ltd	Watse Management	40.73
Worldpay (UK) Ltd	Credit Card Subscription for Jan 22	11.94
Holt JCB Ltd	Service Agreement 25/10/21 - 24/01/22	321.20
Giffgaff Ltd	Sim monthlyplan - KW mobile	10.00
Giffgaff Ltd	Slimbridge WLMP Sim	8.00
L&S Engineers Ltd	Filler Caps for Chainsaws	16.30
Zoom Video Communications Inc.	Zoom Subscription 23/12/21 - 22/01/22	11.99
ASSOCIATION OF DRAINAGE AUTHORITIES	ADA Membership for 2022	5,143.20
Citation Ltd	Legal Fees	329.34
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Corona Energy	Wicks Green P/S Electricity 01/12/21-31/12/21	540.46
Corona Energy	Lapperditch P/S Electricity 01/12/21-31/12/21	98.77
Corona Energy	Marshfield P/S Electricity 01/12/21-31/12/21	179.21
Corona Energy	Oldbury P/S Electricity 01/12/21-31/12/21	626.89
Corona Energy	Saul P/S Electricity 01/12/21-31/12/21	529.46
Corona Energy	Office Electricity 01/12/21-31/12/21	453.17
Corona Energy	Elmore back P/S Electricity 01/12/21-31/12/21	1,055.89
Blizzard Telecom Ltd	Office Telecoms	176.30
Blizzard Telecom Ltd	Incorrect Invoice - To be Refunded	961.66
Blizzard Telecom Ltd	Office Telecoms - New Contract	322.92
Blizzard Telecom Ltd	Bad Debt Write Off	0.02
		<b>107,339.75</b>
	Amount Paid this Period	107,339.75
	Blizzard Credit	(961.66)
	Bad Debt Write Off	(0.02)
	<b>Amount Paid this Period (Supplier Invoices)</b>	<b>106,378.07</b>
	<b>Amount Paid this Period (Bank Payments)</b>	<b>53.92</b>

**Total Amount Paid this Period**  
**£106,431.99**

2193

No 1 Account

## Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 1

February 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterly Maintenance Cover 08/12/21 - 07/03/22	389.00
Electricgate motors.co.uk	Sensors for yard gate	107.95
Bristol DPF Centre	DPF Cleaned on VX65 HVB	360.00
Bristol Angling Centre	Tide Times Tables	51.00
Giffgaff Ltd	Sim monthly plan - KW mobile	10.00
Giffgaff Ltd	Slimbridge WLMP Sim	8.00
TAILORMADE OFFICE SUP.LTD	Desk Diary (AT)	3.12
MERRETT D C	Labour on repairs to WU16 TZM	180.00
MERRETT D C	Labour on repairs to VX65 HVB Axle Gears	1,950.00
MERRETT D C	Parts on repairs to VX Axle Gears 65 HVB	836.00
LEES MEND A SHOE	Keys Cut	13.00
Thornbury Motors	Petrol for Chainsaws/Strimmers	27.95
TESCO	Toilet Rolls	29.25
Screwfix Direct Ltd	Safety Boots	168.96
ENGINEERING & HIRE LTD	Ridding Bucket Replacement Parts WX12 CWL	836.39
ENGINEERING & HIRE LTD	Ridding Bucket Replacement Parts VX65 HTA	836.39
ENGINEERING & HIRE LTD	Ridding Bucket Replacement Parts VX65 HVB	836.39
ENGINEERING & HIRE LTD	Ridding Bucket Replacement Parts WU16 TZM	836.39
ENGINEERING & HIRE LTD	Ridding Bucket Replacement Parts WU19 FUU	836.39
ENGINEERING & HIRE LTD	Ridding Bucket Replacement Parts WX20 FGM	836.39
ENGINEERING & HIRE LTD	Ridding Bucket Replacement Parts NL21 CHG	836.36
MERRETT D C	Transportation of WU16 TZM	180.00
Pitney Bowes Ltd	Franking Machine Hire Dec 21 & Jan 22	31.08
Pitney Bowes Ltd	Postage Top Up	413.57
Molson Equipment Services Ltd	Repairs to WX12 CWL	344.80
Konica Minolta Business Solutions (UK) Ltd	Quarterly Printing 17/10/21-16/01/22	72.24
Konica Minolta Business Solutions (UK) Ltd	Photocopier Hire 17/01/22-16/04/22	83.88
AVON ALARMS LTD	12 months maintenance on Video Entry System from	102.00
MERRETT D C	Labour on repairs to WX65 HVB (DPF Regen)	690.00
MERRETT D C	Parts on repairs to WX65 HVB (DPF Regen)	392.62
Mr CJN Williams	C Williams - Mileages for 22/01/22	23.40
RS COMPONENTS LTD	Various safety Wellingtons	307.25
Ford Fuel Oils	Various Lubricants	450.60
ALLCAP LTD	Padlocks	475.20
RS COMPONENTS LTD	Hex Bolts	26.21
Hydrosand Ltd	Hose for Tree Shears	54.11
Timpson Ltd	Keys cut	12.00
TESCO	Petrol for Chainsaws/Strimmers	29.14
TESCO	Petrol for Chainsaws/Strimmers	30.11
Avon Hydraulics (UK) Ltd	Hose assembly for VX65 HVB	189.59
Claas Western Ltd	Service contract on 1000 hour service	1,087.73
Zoom Video Communications Inc.	Zoom Subscription 23/01/22-22/02/22	11.99
Mole Country Stores	Sawn Rails, Stakes, Barbed Wire & Gates	2,641.14
Motion Consultants Ltd	Avonmouth/Severnside Consultancy - Dec 21	1,620.00
Motion Consultants Ltd	Elmore Back P/S Modifications - Dec 21	10,367.40
Moorepay Ltd	Payroll Costs for Jan 22	163.46
Janes Cleaning Services South West Ltd	Cleaning for Jan 22	201.00
BOC LTD	Oxygen cylinder rental	155.94
Smiths (Gloucester) Ltd	Waste Management	20.36
Worldpay (UK) Ltd	C/Card Transaction Charges	15.00
Worldpay (UK) Ltd	Vatable Charges	6.06
Worldpay (UK) Ltd	C/Card Subscription - Feb 22	11.94
Clr B Behan	B Behan - Mileages for 02/02/22	26.10
Clr P Toleman	P Toleman - Mileages for 02/02/22	22.50
LITTLETON MR G	G Littleton - Mileages for 02/02/22	16.20
HYSLOP MR R	R Hyslop - Mileages for 02/02/22	22.50
Mr CJN Williams	C Williams - Mileages for 02/02/22	19.80
Mr J Nichols	J Nichols - Mileages for 02/02/22	5.85
Mary Sykes	M Sykes - Mileages for 02/02/22	19.80
Rose Hewlett	R Hewlett - Mileages for 02/02/22	11.25



No 1 Account contd.

## Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 2

### February 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
The Gables Hotel	Room Hire for 02/02/22	200.00
The Gables Hotel	Refreshments for 02/02/22	75.60
Skyguard Ltd T/A Peoplesafe	Annual Mandown Subscriptionb	1,821.60
Orchard Computer Services	Sage Uograde to Server	96.00
MOWER DOCTOR	Chainsaw Trousers	197.00
Mr J Nichols	Mileages for viewing pump stations 13/12/21	21.60
Aqua Management Ltd	Elmore Back - Application No 5 Payment	69,885.24
Blizzard Telecom Ltd	Mobiles	228.85
Blizzard Telecom Ltd	Charges for Horizon adn Lineguard	185.47
Corona Energy	January Electricity at Saul	555.33
Corona Energy	January Electricity at Marshfield	98.99
Corona Energy	January Electricity at Lapperditch	110.18
Corona Energy	January Electricity at Wicks Green	527.04
Corona Energy	January Electricity at Oldbury	835.65
Corona Energy	January Electricity at Offices	486.73
Corona Energy	January Electricity at Elmore Back	900.60
BRITISH TELECOM	Alternative Phone Line	45.47
Mole Country Stores	Gates Posts and Barbed Wire	1,512.12
Citation Ltd	Legal Fees	329.34
Giffgaff Ltd	Slimbridge WLMP Sim	8.00
		<u>108,463.56</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	108,463.56
Mole Credit	(1,512.12)
Giff Gaff Credit	(8.00)
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>106,943.44</b>

### Bank Payments for February 2022

NatWest	Bank Charges & Bankline Charge	<u>51.87</u>
	<b>Amount Paid this Period (Bank Payments)</b>	<b>51.87</b>

**Total Amount Paid this Period**  
**£106,995.31**

## No 1 Account

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

Page: 1

March 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Garden and Hire Spares Ltd	Parts for Cement Mixer	22.26
Exac One Ltd	Replacement Cylinder for treemaster, repai and	664.20
Orchard Computer Services	Mimecast S1 with TTP Renewal for 10 users	708.00
Orchard Computer Services	Maintenace Cover as per Agreement 1076	395.00
ARCO LTD	Woven PP Sandbag with Tiecord	90.96
ARCO LTD	Hi Vis Vests adn Cleaning Materials	228.10
ARCO LTD	Scrubbing Wipes	138.96
Tincknell Fuels Ltd	7000 litres of Gas Oil	6,193.32
Tincknell Fuels Ltd	2000 Litres of Derv	2,907.84
JOHN DAVIDSON (PIPES) LTD	Various pipes, Couplers and Coiled Ducts	2,350.31
JOHN DAVIDSON (PIPES) LTD	SingleSocket Solid Pipe	61.14
L&S Engineers Ltd	Knotts Bellows Kit	12.90
L&S Engineers Ltd	Throttle Spring for Chainsaw	11.60
Worldpay (UK) Ltd	Transaction fees Feb 22 and Subscription Fees Mar 22	11.94
Worldpay (UK) Ltd	Min Month Charge February 2022	15.00
Worldpay (UK) Ltd	Transaction Charges for February 2022	6.06
Janes Cleaning Services South West Ltd	Weekly office clean 4, 11, 18, 25 Feb	201.00
Adobe Systems Software Ireland Ltd	Adobe Pro DC	171.84
TESCO	Chainsaw Fuel	58.80
TAILORMADE OFFICE SUP.LTD	Copier Paper A4 & A3	43.79
RS COMPONENTS LTD	Two Pole Connector	27.00
RS COMPONENTS LTD	Bolts and Nuts	40.22
Avonmouth Engineering Services Ltd	Attend Saul Pump station to test pup, electircs,	1,560.00
MERRETT D C	Transport from Oldbury to Berkeley	180.00
Water 2 Business	Water Services for 28/7/21 - 8/2/22	55.32
Severn Rewinds	GPRS Data Sim for Elmore Back Pumping Station	288.00
Severn Rewinds	GPRS Data Sim for Saul Pumping Station	288.00
Smiths (Gloucester) Ltd	Bin & Recycling collections - Feb 22	40.73
Bishop Fleming LLP	Fees on account in connection with internal audit	1,800.00
Moorepay Ltd	Payroll Costs for February 2022	164.78
Motion Consultants Ltd	Consultancy Fees for Avonmouth and Severnside	1,512.00
Pitney Bowes Ltd	Rental for Franking Machine	15.54
Mole Country Stores	Handles, Plates, Gate Eyes, Screws, Anchor Bolts	107.18
Cotswold Trailers Ltd	Coupling Head, Reversing kit, cables for trailer	237.60
The Gables Hotel	Room Hire for 9/3/22	150.00
The Gables Hotel	Refreshments for 9/3/22	18.90
CROMWELL GROUP HOLDINGS LTD	Various Nuts, Screws and washe	102.98
Mr W J Cornock	J Cornock - Mileages for9/3/22	5.40
Mr J Nichols	J Nichols - Mileages for9/3/22	5.40
Mr CJN Williams	C Williams-Mileage 9/3/22	19.80
Corona Energy	Electricity for 1/2/22 - 28/2/22	203.98
Corona Energy	Electricity for 1/2/22 - 28/2/22	1,117.73
Corona Energy	Electricity for 1/2/22 - 28/2/22	590.22
Corona Energy	Electricity for 1/2/22 - 28/2/22	397.65
Corona Energy	Electricity for 1/2/22 - 28/2/22	1,267.87
Corona Energy	Electricity for 1/2/22 - 28/2/22	480.83
Corona Energy	Electricity for 1/2/22 - 28/2/22	144.78
Motion Consultants Ltd	Elmore back P/S Modifications	13,376.14
Water Environment Ltd	Wales & west Trucks Modelling	7,200.00
Zoom Video Communications Inc.	Standard Pro Video Communications	11.99
Giffgaff Ltd	Sim monthly Pain KW	10.00
Giffgaff Ltd	Slimbridge WLMP Sim	8.00
Safetyliftinggear.com	Ratchet Lashing Claw Hooks	52.99
Screwfix Direct Ltd	Safety Gloves	57.96
ZEN INTERNET LTD	Annual Charge Bronze Domain	86.26
Blizzard Telecom Ltd	Charges for Horizon & Lineguard	178.18
Blizzard Telecom Ltd	Mobiles	229.64
Zurich Municipal	Crime Policy Insurance 1/4/22-31/3/22	543.20
Zurich Insurance plc	Public Liability Insuranace 22/23	3,768.33
Zurich Insurance plc	Buildings & Contents Insurance	2,500.00

No 1 Account contd.

## Lower Severn (2005) Internal Drainage Board Payments to be Noted

Page: 2

### March 2022

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
ZEN INTERNET LTD	Annual Domain Name Charge 17/3/22-16/3/23	11.99
Aqua Management Ltd	Elmore Back - Application for Payment 6	59,831.33
FENTON INSURANCE SOLUTIONS LTD	Motor Fleet Renewal	17,315.20
FENTON INSURANCE SOLUTIONS LTD	Motor Legal Expenses	252.00
FENTON INSURANCE SOLUTIONS LTD	Engineering and Construction Renewal	3,853.81
FENTON INSURANCE SOLUTIONS LTD	Engineering and Construction Prem & IPT	220.35
Citation Ltd	Legal Fees	329.34
R.A.M Autos	Clutch for VN62 RPY	706.98
		<u>135,658.62</u>

Please note that the amounts shown above include Vat where applicable

**Amount Paid this Period (Supplier Invoices)    135,658.62**

### Bank Payments for March 2022

NatWest	Bank Charges & Bankline Charge	<u>53.77</u>
	<b>Amount Paid this Period (Bank Payments)</b>	<b>53.77</b>

**Total Amount Paid this Period**  
**£135,712.39**

### Payments to be Noted

<b>Jan 21</b>	<b>106,431.99</b>
<b>Feb 21</b>	<b>106,995.31</b>
<b>Mar 21</b>	<b><u>135,712.39</u></b>
<b>Total</b>	<b>£349,139.69</b>

## No 2 Account

Lower Severn (2005) Internal Drainage Board  
Payments to be Noted

Page: 1

Date From : 01/01/2022

January 2022 - March 2022

Date To : 31/03/2022

No	Type	Date	N/C	Ref	Details	Net Amount	Tax Amount	Gross Amount	Bank Rec. B Date
100191	BP	17/01/2022	2231	D/D	<b>Jan 22</b> Peoples Pension Cont - Dec 21	1,523.63	0.00	1,523.63	R 31/01/2022
100192	BP	19/01/2022	2230	D/D	LGPS Pension Cont - Dec 21	14,520.67	0.00	14,520.67	R 31/01/2022
100193	BP	21/01/2022	2210	D/D	HMRC Liability - Dec 21	13,227.94	0.00	13,227.94	R 31/01/2022
100194	BP	28/01/2022	2220	D/D	LSIDB Salary - Jan 22	31,833.71	0.00	31,833.71	R 31/01/2022
100195	BP	28/01/2022	2211	D/D	GMB Union - Jan 22	29.14	0.00	29.14	R 31/01/2022
100352	BP	15/02/2022	2231	D/D	<b>Feb 22</b> Peoples Pension Cont - Jan 22	1,385.89	0.00	1,385.89	R 28/02/2022
100353	BP	18/02/2022	2230	D/D	LGPS Pension Cont - Jan 22	14,646.36	0.00	14,646.36	R 28/02/2022
100354	BP	22/02/2022	2210	D/D	HMRC Liability - Jan 22	13,198.13	0.00	13,198.13	R 28/02/2022
100355	BP	28/02/2022	2220	D/D	LSIDB Salary - Feb 22	32,179.17	0.00	32,179.17	R 28/02/2022
100356	BP	28/02/2022	2211	D/D	GMB Union - Feb 22	29.14	0.00	29.14	R 28/02/2022
100561	BP	15/03/2022	2231	D/D	<b>Mar 22</b> Peoples Pension Cont - Feb 21	1,408.12	0.00	1,408.12	R 31/03/2022
100562	BP	18/03/2022	2230	D/D	LGPS Pension Cont - Feb 21	14,613.17	0.00	14,613.17	R 31/03/2022
100563	BP	22/03/2022	2210	D/D	HMRC Liability - Feb 21	13,485.23	0.00	13,485.23	R 31/03/2022
100564	BP	28/03/2022	2220	D/D	LSIDB Salary - Mar 22	32,153.66	0.00	32,153.66	R 31/03/2022
100565	BP	28/03/2022	2211	D/D	GMB Union - Mar 22	29.14	0.00	29.14	R 31/03/2022
						<u>184,263.10</u>	<u>0.00</u>	<u>184,263.10</u>	
						<u>184,263.10</u>	<u>0.00</u>	<u>184,263.10</u>	

## Petty Cash

Lower Severn (2005) Internal Drainage Board  
Payments to be Noted

Page: 1

Date From: 01/01/2022  
Date To: 31/03/2022

January 2022 - March 2022

No	Type	Date	Ref	Details	Net £	Tax £	Gross £	B	Bank Rec.	Date
100186	CP	04/01/2022	7538	<b>Jan 22</b> tesco - Milk	4.05	0.00	4.05	R	31/01/2022	
100187	CP	16/01/2022	7539	tesco - Milk	2.70	0.00	2.70	R	31/01/2022	
100188	CP	16/01/2022	7540	Tesco - Tea, Coffee, Sugar, Milk	27.86	0.00	<u>27.86</u>	R	<u>31/01/2022</u>	
100386	CP	17/02/2022	7541	<b>Feb 22</b> 1st class postage of A4 letter to	1.83	0.00	1.83	R	15/03/2022	
100587	CP	18/03/2022	7542	<b>Mar 22</b> Recorded Delivery	2.25	0.00	2.25	R	31/03/2022	
Totals					<u>38.69</u>	<u>0.00</u>	<u>38.69</u>			

Bank	Account Name	Type	Date	Journal	Transaction Details	Amount
1200	NAT WEST ACCOUNT NO 1:	JD	06/01/2022	J1651	Tsf from Direct Res to No1 Acc	99,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	06/01/2022	J1652	Tsf from No1 Acc to No2 Acc Re: Wages	-60,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	09/02/2022	J1657	Tsf from Direct Res to No1 Acc	90,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	09/02/2022	J1658	Tsf from No1 Acc to No2 Acc Re: Wages	-60,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	10/02/2022	J1659	Tsf from Direct Res to No1 Acc	60,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	14/02/2022	J1662 (Chq	Tsf from No1 Acc to Petty Cash	-150.00
1200	NAT WEST ACCOUNT NO 1:	JD	11/03/2022	J1665	Tsf from Direct Res to No1 Acc	90,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	11/03/2022	J1666	Tsf from No1 Acc to No2 Acc Re: Wages	-60,000.00
1200	NAT WEST ACCOUNT NO 1:	JD	23/03/2022	J1667	Tsf from Direct Res to No1 Acc (Insurances & Aqua Mana	90,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	06/01/2022	J1652	Tsf from No1 Acc to No2 Acc Re: Wages	60,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	09/02/2022	J1658	Tsf from No1 Acc to No2 Acc Re: Wages	60,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	11/03/2022	J1666	Tsf from No1 Acc to No2 Acc Re: Wages	60,000.00
1230	PETTY CASH	JD	14/02/2022	J1662 (Chq	Tsf from No1 Acc to Petty Cash	150.00
1257	Nat West Direct Reserve Acc	JC	06/01/2022	J1651	Tsf from Direct Res to No1 Acc	-99,000.00
1257	Nat West Direct Reserve Acc	JC	09/02/2022	J1657	Tsf from Direct Res to No1 Acc	-90,000.00
1257	Nat West Direct Reserve Acc	JC	10/02/2022	J1659	Tsf from Direct Res to No1 Acc	-60,000.00
1257	Nat West Direct Reserve Acc	JC	11/03/2022	J1665	Tsf from Direct Res to No1 Acc	-90,000.00
1257	Nat West Direct Reserve Acc	JC	23/03/2022	J1667	Tsf from Direct Res to No1 Acc (Insurances & Aqua Mana	-90,000.00

**Minutes of the Finance & General Purposes Committee of the  
Lower Severn (2005) Internal Drainage Board  
Meeting held Wednesday 19th January 2022 at 10.30 am  
Virtual Meeting**

Present:

Ald C Williams

Chairman

Mr J Hore

Ald M Sykes

Mr G Littleton

Cllr M Riddle

Cllr R Griffin

Martin Dear

Louise Reading

Accounts Officer

Minutes

AO

<b>3326</b>	<b>Apologies</b> Apologies were received from Cllr F Hance, Mr G Simms and Mr J Cornock.	
<b>3327</b>	<b>Chairman's Announcements</b> There were no Chairman's Announcements.	
<b>3328</b>	<b>Declarations of Interest</b> There were no declarations of interest.	
<b>3329</b>	<b>Minutes of the Previous Meetings</b>  <b>It was resolved that:</b> <ul style="list-style-type: none"> <li><b>The Finance and General Purposes Committee meeting held on 8<sup>th</sup> December 2021 be approved as a true and correct record</b></li> </ul>	
<b>3330</b>	<b>Matters arising from the minutes</b> <u>Minute 3307</u> In response to a question from the Chairman, the AO confirmed that the SAGE reporting requirements would be an agenda item at the next Engineering Committee meeting.  Under the section of changes of land use the Chairman informed Members that he had asked the PO/AO and the Engineers to check what impact, if any, the new Environmental Act 2021 has on the Board.  Also, under this minute the Chairman acknowledged that the PO would be providing the Board with a report outlining the options for the office premises.  <u>Minute 3310</u> The Chairman advised Members that the action requesting the AO to provide a report to show the effect on the Rate and Levy of varying increases of funds to the Capital Programme Reserve was included, and would be discussed, under agenda item 7.	
<b>3331</b>	<b>Risk Register</b> The AO explained that the Risk Register had been considered by the Staff and Pensions Committee and the Governance and Probity Committee. The AO informed Members of the draft minutes that had been recorded at these meetings.	

	<p>The Staff and Pensions Committee resolved that <b>‘That Member consideration of the Risk Register be confined to its presentation to the full Board as previously.’</b></p> <p>The Governance and Probity Committee resolved that <b>‘The Governance and Probity Committee did not wish to receive the Risk Register before Board meetings’ and it also recommended that ‘The Risk Register be reviewed at the Full Board once a year’</b></p> <p>Members were happy with the Risk Register, although the Chairman pointed out that there were several items outstanding. It was noted that these items are being and would be addressed at the appropriate time.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>No changes were required to the Risk Register.</b></li> </ul> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li>• <b>The Risk Register be submitted to the Board for approval.</b></li> </ul>	
3332	<p><b>Financial Reports</b></p> <p>Members reviewed all the Financial Reports presented by the AO.</p> <p><u>Management Accounts 1<sup>st</sup> April 2021 – 30<sup>th</sup> November 2021</u> Members noted that the Management Accounts to 30 November 2021 showed a surplus of £14,847. A positive variance of £38,012.</p> <p><u>Forecast results for y/e 31<sup>st</sup> March 2022</u> Members noted that the forecast showed a predicted deficit of £14,393. A positive variance of £18,423.</p> <p><u>Draft Budget 2022/23</u> The Draft Budget shows a surplus of £244,350 before a transfer of £275,000 to the Capital Expenditure Reserve. The net effect being a deficit of £30,750.</p> <p>The draft budget assumes that the rate and levy is increased from 9.7p to 10.6p.</p> <p>The amount to be transferred to the Capital Expenditure Reserve is subject to discussions under agenda item 7.</p> <p>Members were pleased with the breakdown of proposed increases provided under the notes. This breakdown showed the increase on a per pence basis for different categories of expenditure.</p> <p><u>Capital Expenditure 2021/22 &amp; 2022/23</u> Members noted the Capital Expenditure reports.</p> <p><u>Appointment between Charging Authorities 2022/23</u> The AO advised there had been an increase to Stroud Councils Levy due to a change in land use within their area.</p> <p><u>Capital Programme to 2028/29</u> The AO updated Members that the Capital Programme to 2028/29 was subject to change depending on the cost and timing of the remaining 4 pumps station replacements.</p> <p><u>Medium Term Financial Plan 2022/27</u> Members noted that this was for illustrative purposes only.</p> <p><u>Cash Flow to April 2022 &amp; Cash Flow to April 2023</u></p>	



	<p>In response to a question from the Chairman the AO explained that the change to the developer's fund figure was due to additional funds being received from developers and the contribution to revenue expenses during the year.</p> <p><u>Developers Funds as at 30<sup>th</sup> November 2021</u> Members noted this reported.</p> <p><b>It was resolved that:</b> <b>The following reports be noted:</b></p> <ul style="list-style-type: none"> <li>• <b>The Management Accounts 1st April 2021 to 30<sup>th</sup> November 2021 as per Appendix A.</b></li> <li>• <b>The Cash Flow to April 2022 as per Appendix B</b></li> <li>• <b>The Cash Flow to April 2023 as per Appendix C</b></li> </ul> <p><b>The following reports be noted and presented to the Board for noting:</b></p> <ul style="list-style-type: none"> <li>• <b>Forecast results for the year ending 31<sup>st</sup> March 2022 as per Appendix D.</b></li> <li>• <b>The Capital Expenditure for 2021/22 and 2022/23 as per Appendix E.</b></li> <li>• <b>The Apportionment between Charging Authorities as per Appendix F.</b></li> <li>• <b>The Capital Programme to 2028/29 as per Appendix G.</b></li> <li>• <b>The Developers funds as at 30<sup>th</sup> November 2021 as per Appendix H.</b></li> </ul> <p><b>The following notes be agreed and presented to the Board for approval.</b></p> <ul style="list-style-type: none"> <li>• <b>The Draft Budget 2022/23 as per Appendix I.</b></li> <li>• <b>The Medium-Term Financial Plan 2022/29 as per Appendix J.</b></li> </ul>	
3333	<p><b>Revenue Contribution to the Capital Expenditure Reserve</b> At the last Finance and General Purposes Committee meeting Members had considered the magnitude of the Capital Programme figures and whether an annual gradual increase in the levy and rate would be preferable to a significant increase in one year.</p> <p>The AO presented Members were with a breakdown of the amount of income raised with varying increases in the levy and rate.</p> <p>Mr Hore expressed that as the Board would need to borrow money as part of the pump station replacement programme and that the level of borrowing would have an impact on future levy and rate increases.</p> <p>The AO provided some examples of loan repayment figures, which was subject to the amount borrowed and the loan period.</p> <p>After some discussion Members agreed that it would be sensible to wait for more accurate figures and timings of the remaining pump stations before recommending any additional increase in the levy and rate to the Board, other than the budgeted increase of £25,000 budgeted for 2022/23.</p> <p><b>It was resolved that;</b></p> <ul style="list-style-type: none"> <li>• <b>No recommendation would be made to the Board at this time,</b></li> </ul>	

	<p><b>Rate Setting 2022/23</b></p> <p>The Committee having considered the AO reports were unanimous in recommending to the Board a levy and rate of 10.6p in the £</p> <p><b>It was recommended that:</b></p> <ul style="list-style-type: none"> <li>• <b>A drainage levy and rate of 10.6p in the £ for 2022/23 be recommended to the Board for approval.</b></li> </ul>	
<b>3334</b>	<p><b>Payments to be Noted.</b></p> <p>In light of ever-increasing fuel costs Mr Hore suggested that the Board explore the option of joining the Fram Farmers Trading group. This would give the Board access to cheaper diesel. He would pass the details onto the AO who would investigate.</p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The payments to be confirmed be noted as per Appendix K.</b></li> </ul>	<p><b><u>20220119F&amp;GP1</u></b></p> <p>The AO to investigate membership to the Fram Farmers Trading Group</p>
<b>3335</b>	<p><b>Date of Next meeting</b></p> <p>Members noted that the next F&amp;GP meeting would be held on 18<sup>th</sup> May 2022.</p>	
	Meeting closed at 11.20 am	

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## BALANCE SHEET AS AT 30 NOVEMBER 2021

	Note	£	30/11/21 £	30/11/20 £	Variance £	31/03/21 £	Variance £
<b>FIXED ASSETS</b>							
Fixed Assets	1	953,927	<b>953,927</b>	<b>895,114</b>	58,813	<b>843,541</b>	110,386
<b>LONG TERM ASSETS</b>							
Investments		1,015,880	<b>1,015,880</b>	<b>877,527</b>	138,353	<b>938,012</b>	77,868
<b>CURRENT ASSETS</b>							
Stock +WiP		69,166		61,382	7,784	57,421	11,745
Trade Debtors		21,238		50	21,188	38,165	-16,927
Drainage Rate Debtors		577		439	138	1,513	-936
Levy Debtors		0		0	0	0	0
VAT Claim		15,588		12,098	3,490	14,665	923
Special Levies - Environment Agency		15,828		3,879	11,949	0	15,828
Prepayments		14,440		12,678	1,762	38,383	-23,943
Cash at Bank and in hand		940,441		914,840	25,601	384,209	556,232
Short Term Deposits		409,846		609,587	-199,741	609,710	-199,864
			<b>1,487,124</b>	<b>1,614,953</b>	-127,829	<b>1,144,066</b>	343,058
<b>CURRENT LIABILITIES</b>							
Trade Creditors		-28,599		-66,849	38,250	-41,246	12,647
Other Creditors		-34,378		-31,181	-3,197	-28,372	-6,006
Accrued Expenses		-7,862		-5,214	-2,648	-22,826	14,964
Finance Leases due within one year		0		0	0	0	0
Prepaid Rates	2	-41,258		-39,647	-1,611	-325	-40,933
Prepaid Levies	2	-452,334		-433,681	-18,653	0	-452,334
Payments Received in Advance		-16,800		0	-16,800	0	-16,800
Prepaid Developers Funds		-14,994		-14,557	-437	0	-14,994
			<b>-596,225</b>	<b>-591,129</b>	-5,096	<b>-92,769</b>	-486,656
<b>NET CURRENT ASSETS</b>			<b>890,899</b>	<b>1,023,824</b>	-132,925	<b>1,051,297</b>	-160,398
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>2,860,706</b>	<b>2,796,465</b>	64,241	<b>2,832,850</b>	27,856
<b>LONG TERM LIABILITIES</b>							
Finance Leases		0		0	0	0	0
Pension scheme deficit		-1,412,000		-951,000	-461,000	-1,412,000	0
			<b>-1,412,000</b>	<b>-951,000</b>	-461,000	<b>-1,412,000</b>	0
<b>NET ASSETS</b>			<b>1,448,706</b>	<b>1,845,465</b>	-396,759	<b>1,420,850</b>	27,856
<b>FINANCED BY:</b>							
<b>CAPITAL ACCOUNT</b>			<b>666,569</b>	<b>666,569</b>	0	<b>666,569</b>	0
<b>ACCUMULATED FUND</b>							
Balance brought forward		596,060		546,655	49,405	546,655	49,405
Surplus for the 8 months		181,514		168,170	13,344	274,405	-92,891
Transfer to Capital Expenditure Reserve		-166,667		-150,000	-16,667	-225,000	58,333
Additional Transfer to Capital Exp. Res.		0		0	0	0	0
Transfer from Capital Expenditure Reserve		0		0	0	0	0
			<b>610,907</b>	<b>564,825</b>	46,082	<b>596,060</b>	14,847
<b>Developers Funds Reserve</b>							
Investments at cost		650,000		650,000	0	650,000	0
Increase in value		365,880		227,527	138,353	288,012	77,868
Investments at current value		1,015,880		877,527	138,353	938,012	77,868
Cash at Bank		111,134		76,307	34,827	76,319	34,815
			<b>1,127,014</b>	<b>953,834</b>	173,180	<b>1,014,331</b>	112,683
<b>Capital Expenditure Reserve</b>	3		<b>311,633</b>	<b>466,654</b>	-155,021	<b>411,307</b>	-99,674
<b>Pension Reserve</b>			<b>-1,412,000</b>	<b>-951,000</b>	-461,000	<b>-1,412,000</b>	0
<b>Revaluation Reserve</b>			<b>144,583</b>	<b>144,583</b>	0	<b>144,583</b>	0
			<b>1,448,706</b>	<b>1,845,465</b>	-396,759	<b>1,420,850</b>	27,856

## Notes

- Fixed assets include purchases, sales and depreciation for 8 months to 30 November 2021.
  - In all these cases the balance sheet has been adjusted to reflect receipts
  - This Reserve is held as cash and increases by £20,833 each month.
- There is a corresponding monthly charge in the income and expenditure account.  
As the new pumps are capitalised as a fixed asset, they are depreciated over 15 years.

# **LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD**

**INCOME AND EXPENDITURE 8 MONTHS TO 30 NOVEMBER 2021**

**YEAR TO DATE**

Income	Note	Actual	Budget	Variance	30 November 2020	Variance
		£	£	£	£	£
Levies Charged to Authorities	1	904,667	904,667	0	867,361	37,306
Agricultural Rates	1	83,737	83,737	0	80,285	3,452
Rechargeable Works		49,418	17,000	32,418	4,214	45,204
Application Fees		1,800	2,000	-200	1,800	0
Consultancy Fees Recharged		276	12,000	-11,724	0	276
Surplus on Sale of Assets		36,996	29,258	7,738	14,811	22,185
Miscellaneous Income		0	0	0	300	-300
Foreign Water Grant - EA		113,791	113,791	0	111,559	2,232
Developers Fund Contribution	1	29,988	29,988	0	29,115	873
Interest		170	2,000	-1,830	1,232	-1,062
<b>Total</b>		<b>1,220,843</b>	<b>1,194,441</b>	<b>26,402</b>	<b>1,110,677</b>	<b>110,166</b>
<b>Expenditure</b>						
Payroll		521,944	519,889	-2,055	495,216	-26,728
Office Maintenance	2	10,569	15,233	4,664	11,645	1,076
Maintenance	3	143,279	127,005	-16,274	110,901	-32,378
EA Levy		145,447	145,447	0	142,596	-2,851
Motor Travel and Subsistence	4	15,825	15,724	-101	12,485	-3,340
Communications		3,353	3,500	147	3,706	353
Administration	5	25,139	29,203	4,064	30,317	5,178
Engineering Consultancy Fees		27,569	50,000	22,431	35,348	7,779
Legal and Professional Fees	6	2,861	2,000	-861	3,298	437
Audit and Accountancy Fees		1,150	0	-1,150	0	-1,150
Depreciation		140,938	140,938	0	95,755	-45,183
Bank Charges		1,255	2,000	745	1,240	-15
<b>Total</b>		<b>1,039,329</b>	<b>1,050,939</b>	<b>11,610</b>	<b>942,507</b>	<b>-96,822</b>
<b>Surplus for 8 months</b>		<b>181,514</b>	<b>143,502</b>	<b>38,012</b>	<b>168,170</b>	<b>13,344</b>
<b>Transfer to Capital Expenditure Res.</b>		<b>166,667</b>	<b>166,667</b>	<b>0</b>	<b>150,000</b>	<b>16,667</b>
<b>Net Surplus for 8 months</b>		<b>14,847</b>	<b>-23,165</b>	<b>38,012</b>	<b>18,170</b>	<b>-3,323</b>

The results for 8 months show a surplus of £14,847 against a budget of -£23,165 a positive difference of £38,012.

The major reasons for the variances are:-

1) In all these cases the income and expenditure has been included for the 8 months irrespective of when the monies are received or paid. The appropriate adjustments are made on the balance sheet.

2) Office Maintenance -

3) Maintenance costs analysis is as follows:

	Actual £	Budget £	Variance £	Explanation for major variances
Plant Maintenance	53,344	50,841	-2,503	Repairs to Spearhead VX65 HVB
Maintenance Compensation	0	667	667	
Vehicle, Plant	69,286	56,267	-13,019	Insurance and Diesel for hired pumps at Elmore Back Increase in cost of Diesel
Workshop Fixtures & Fittings	7,334	4,400	-2,934	
Pump Station Electricity	9,671	10,030	359	
Health & Safety	3,644	4,800	1,156	
	143,279	127,005	-16,274	

4) Administration -

5) Engineering Consultancy fees -

	Actual £	Budget £	Variance £
Non Rechargeable Fees	27,569	40,000	12,431
Rechargeable Fees	0	10,000	10,000
	27,569	50,000	22,431

6) Legal and Professional Fees -

Notes:

Surplus on sale of assets is:	£
Kobelco Excavator WO14 OEY	19,638
Claas Tractor OU7 JXX	17,358
	<hr/> 36,996

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## FORECAST TO YEAR END

### INCOME AND EXPENDITURE FORECAST TO YEAR END - 31 MARCH 2022

Income	Note	Projected Outturn £	Budget £	Variance £	31 March 2021 £	Variance £
Levies charged to Authorities	1	1,357,001	1,357,001	0	1,301,042	55,959
Agricultural Rates	1	125,607	125,607	0	120,427	5,180
Rechargeable Works		49,418	17,000	32,418	24,434	24,984
Application Fees		2,700	3,000	-300	5,900	-3,200
Consultancy Fees Recharged		18,000	18,000	0	26,304	-8,304
Surplus on Sale of Assets		36,996	29,258	7,738	19,723	17,273
Miscellaneous Income		276	0	276	300	-24
Foreign Water Grant - EA		170,686	170,686	0	167,339	3,347
Developers Fund Contribution	1	44,982	44,982	0	43,672	1,310
Interest		255	3,000	-2,745	1,360	-1,105
<b>Total</b>		<b>1,805,921</b>	<b>1,768,534</b>	<b>37,387</b>	<b>1,710,501</b>	<b>95,420</b>
<b>Expenditure</b>						
Payroll		765,822	765,822	0	727,889	-37,933
Office Maintenance	2	15,854	20,975	5,121	15,595	-259
Maintenance	3	200,000	180,000	-20,000	191,481	-8,519
EA Levy		218,171	218,171	0	213,892	-4,279
Motor Travel and Subsistence	4	23,737	23,746	9	18,912	-4,825
Communications		5,029	5,250	221	5,551	522
Administration	5	42,969	39,979	-2,990	39,350	-3,619
Engineering Consultancy Fees		75,000	75,000	0	60,740	-14,260
Legal and Professional Fees	6	4,292	3,000	-1,292	5,047	755
Audit and Accountancy Fees		6,150	5,000	-1,150	3,500	-2,650
Depreciation		211,407	211,407	0	151,990	-59,417
Bank Charges		1,883	3,000	1,117	2,149	266
<b>Total</b>		<b>1,570,314</b>	<b>1,551,350</b>	<b>-18,964</b>	<b>1,436,096</b>	<b>-134,218</b>
<b>Anticipated Surplus at Year End</b>		<b>235,607</b>	<b>217,184</b>	<b>18,423</b>	<b>274,405</b>	<b>-38,798</b>
<b>Transfer to Capital Expenditure Res</b>		<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>225,000</b>	<b>25,000</b>
<b>Anticipated Net Surplus at Year End</b>		<b>-14,393</b>	<b>-32,816</b>	<b>18,423</b>	<b>49,405</b>	<b>-63,798</b>

## Notes

This reflects the activity in the year to 30 November 2021.

The major variances from the Budget relate to activity to 30 November 2021.

## Lower Severn (2005) Internal Drainage Board

## CASH FLOW

2021/22

		2021									2022			
	Note	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
		£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's
		actual	actual	actual	actual	actual	actual	actual	actual	actual	forecast	forecast	forecast	forecast
<b>NatWest No.1 A/c</b>														
Balance b/f			38	540	299	153	199	141	63	106	179	91	86	63
Other income	3		0	0	0	81	45	12	1	0	18	1	1	1
Plant & Machinery Sales			16	23	0	0	0	0	0	0	0	0	0	0
VAT			15	40	9	3	3	12	18	7	15	14	14	33
Levies	1		299	390	0	0	0	0	35	633	0	0	0	0
Rates	2		77	20	9	11	4	1	0	1	3	0	0	0
sub total			445	1,013	317	248	251	166	117	747	215	106	101	97
Expenditure	3		-28	-24	-24	-22	-22	-46	-27	-52	-54	-52	-52	-52
Plant			0	-196	-5	0	-50	0	0	-4	0	0	0	0
Pump Expenditure			-12	-34	-28	-7	-48	-37	-84	-82	-5	-5	-73	-5
Developer Expenditure			0	0	0	0	0	0	0	0	0	0	0	0
EA Levy			0	0	-47	0	0	0	0	0	0	0	0	0
Salaries (paid via No.2 A/c)			-65	-60	-60	-60	-70	-70	-80	-70	-65	-63	-63	-63
Net transfers	3		200	-400	0	40	80	50	180	-360	0	100	150	100
sub total			95	-714	-164	-49	-110	-103	-11	-568	-124	-20	-38	-20
Balance c/f		38	540	299	153	199	141	63	106	179	91	86	63	77
<b>Other balances</b>														
<b>NatWest</b>														
No 2 Account		31	36	34	33	30	35	35	40	36	36	36	36	36
Bonus Saver	4	315	315	715	715	675	595	545	365	725	725	625	475	375
Deposit Account	5	206	206	206	206	206	206	206	206	206	206	206	206	206
Lloyds Deposit	6	328	128	173	173	138	93	93	93	93	93	93	93	93
Total		880	685	1,128	1,127	1,049	929	879	704	1,060	1,060	960	810	710
<b>Developers Funds Cash</b>														
Lloyds Deposit	6	76	76	31	31	66	111	111	111	111	111	111	111	111
<b>All LSIDB balances</b>		994	1,301	1,458	1,311	1,314	1,181	1,053	921	1,350	1,262	1,157	984	898
<b>LSIDB Working Cash</b>		507	805	1,011	850	852	673	594	457	993	888	767	577	456
Capital Reserve		411	420	416	430	396	397	348	353	246	263	279	296	331
Developer Reserve		76	76	31	31	66	111	111	111	111	111	111	111	111
		994	1,301	1,458	1,311	1,314	1,181	1,053	921	1,350	1,262	1,157	984	898

1. Levies received May and November

2. Rates received in May

3. Income and Expenditure as per Budget profile.

4. Direct Bonus Saver earns 0.01% interest
5. Deposit Account - 35 Day Notice earns 0.1% interest. From 1 July 2021 interest rate is 0.05%.
6. Deposit Account - 32 Day Notice earns 0.03% interest

### Lower Severn (2005) Internal Drainage Board

## Reconciliation of cash as per the Balance Sheet and the Cash Flow Statement

	£	£
<b>Balance Sheet as at 30 November 2021</b>		
Cash at bank and in hand	940,441	
Short term Deposits	409,846	
Less Petty Cash	213	
Cash at Bank	<u>1,350,074</u>	
<b>LSIDB Working Cash</b>	927,307	
<b>Capital Expenditure Reserve</b>	311,633	
<b>Developers Funds Reserve</b>	111,134	
	<u>1,350,074</u>	

## Investments

### As at 30 November 2021

Capital	
Amount through Smith & Williamson (net)	650,000
Market value	<u>1,015,880</u>
<b>Change in value</b>	<b>365,880</b>

### Portfolio return since 1 November 2021

**-0.44%**

Note: Market Index Movements

MSCI WMA Balanced NR	0.55%
MSCI World NR	1.34%
MSCI ACWI (All Countries World Index)	1.11%
MSCI ACWI ex UK	1.23%

## Developers Funds as at 30 November 2021

	£
Developers Funds Reserve as per Balance Sheet	<u>1,127,014</u>
Funds held as:	
Investments	1,015,880



Cash held at Bank	111,134
	<u><b>1,127,014</b></u>

APPENDIX C

Lower Severn (2005) Internal Drainage Board

Cash		Cash flow No 1 A/C NatWest										2022/23		
		2022										2023		
		Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Note		£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's	£ 000's
		forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast	forecast
			77	87	79	99	99	87	76	64	83	94	104	113
Balance b/f														
Other income	3		4	4	5	4	4	5	4	4	5	4	4	5
Plant & Machinery Sales			0	0	46	0	0	0	0	0	0	0	0	0
VAT			6	6	8	47	6	6	6	6	6	6	6	6
Levies	1		0	754	0	0	0	0	0	731	0	0	0	0
Rates	2		0	137	0	0	0	0	0	0	0	0	0	0
<b>sub total</b>			<b>87</b>	<b>989</b>	<b>137</b>	<b>149</b>	<b>109</b>	<b>98</b>	<b>86</b>	<b>805</b>	<b>94</b>	<b>104</b>	<b>114</b>	<b>125</b>
Expenditure	3		-42	-42	-42	-42	-42	-42	-42	-42	-42	-42	-42	-42
Plant			0	-10	-288	0	0	0	0	0	0	0	0	0
Pump Expenditure			0	0	0	0	0	0	0	0	0	0	0	0
Developer Expenditure			0	0	0	0	0	0	0	0	0	0	0	0
EA Levy			-49	0	0	0	0	0	0	0	0	0	0	0
Salaries (paid via No.2 A/c)			-58	-58	-58	-58	-80	-80	-80	-80	-58	-58	-58	-58
Net transfers	3		150	-800	350	50	100	100	100	-600	100	100	100	50
<b>sub total</b>			<b>1</b>	<b>-910</b>	<b>-38</b>	<b>-50</b>	<b>-22</b>	<b>-22</b>	<b>-22</b>	<b>-722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-50</b>
<b>Balance c/f</b>		<b>77</b>	<b>87</b>	<b>79</b>	<b>99</b>	<b>99</b>	<b>87</b>	<b>76</b>	<b>64</b>	<b>83</b>	<b>94</b>	<b>104</b>	<b>113</b>	<b>74</b>
<b>Other balances</b>														
<b>NatWest</b>														
No 2 Account		36	36	36	36	36	36	36	36	36	36	36	36	36
Bonus Saver	4	375	225	1,025	675	625	525	425	325	625	525	425	325	275
Deposit Account	5	206	206	206	206	206	206	206	206	506	506	506	506	506
<b>Lloyds Deposit</b>	<b>6</b>	<b>93</b>	<b>93</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>	<b>139</b>
<b>Total</b>		<b>710</b>	<b>560</b>	<b>1,406</b>	<b>1,056</b>	<b>1,006</b>	<b>906</b>	<b>806</b>	<b>706</b>	<b>1,306</b>	<b>1,206</b>	<b>1,106</b>	<b>1,006</b>	<b>956</b>
<b>Developers Funds Cash</b>														
<b>Lloyds Deposit</b>	<b>6</b>	<b>111</b>	<b>111</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
<b>All LSIDB balances</b>		<b>898</b>	<b>758</b>	<b>1,550</b>	<b>1,220</b>	<b>1,170</b>	<b>1,058</b>	<b>947</b>	<b>835</b>	<b>1,454</b>	<b>1,365</b>	<b>1,275</b>	<b>1,184</b>	<b>1,095</b>
<b>LSIDB Working Cash</b>		<b>456</b>	<b>293</b>	<b>1,062</b>	<b>709</b>	<b>637</b>	<b>548</b>	<b>414</b>	<b>279</b>	<b>875</b>	<b>763</b>	<b>649</b>	<b>536</b>	<b>424</b>
<b>Capital Reserve</b>		<b>331</b>	<b>354</b>	<b>377</b>	<b>400</b>	<b>423</b>	<b>446</b>	<b>469</b>	<b>491</b>	<b>514</b>	<b>537</b>	<b>560</b>	<b>583</b>	<b>606</b>
<b>Developer Reserve</b>		<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>111</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>
		<b>898</b>	<b>758</b>	<b>1,550</b>	<b>1,220</b>	<b>1,170</b>	<b>1,058</b>	<b>947</b>	<b>835</b>	<b>1,454</b>	<b>1,365</b>	<b>1,275</b>	<b>1,184</b>	<b>1,095</b>

1. Levies received May and November

2. Rates received in May

3. Income and Expenditure as per Budget profile.

# APPENDIX C

4. Direct Bonus Saver earns 0.01% interest
5. Deposit Account - 35 Day Notice earns 0.05% interest
6. Deposit Account - 32 Day Notice earns 0.03% interest

## Reconciliation to Annual Budget 2022/23

	£000's		£000's
<b>Cash Received</b>	1,834	<b>Closing Cash</b>	1,095
<b>Cash Spent</b>	-1,637	<b>Opening Cash</b>	-898
Net Cash Movement	197		197
<b>Adjust</b>			
<b>Plant and Machinery</b>			
Purchases	248		
Sales	-38		
P&L non cash - Book Profit o	14		
	224		
<b>Pump Stations</b>			
Purchases	0		
P&L Non cash - Provision	-275		
	-275		
<b>Developers Funds</b>			
Purchases	0		
Income			
P&L Non cash - Income	46		
	46		
<b>Depreciation</b>			
P&L Non cash - Provision	-223		
	-31		
<b>Budget 2022/23</b>	-31		
Difference	0		

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## BALANCE SHEET AS AT 31 MARCH

	£	Actual 31/03/21 £	Estimated 31/03/22 £	Variance £	Estimated 31/03/23 £	Variance £
FIXED ASSETS						
Fixed Assets	843,541	<b>843,541</b>	<b>1,257,865</b>	-414,324	<b>1,259,150</b>	-415,609
LONG TERM ASSETS						
Investments	938,012	<b>938,012</b>	<b>1,015,880</b>	-77,868	<b>1,015,880</b>	-77,868
CURRENT ASSETS						
Stock +WiP	57,421		69,166	-11,745	69,166	-11,745
Trade debtors	38,165		22,154	16,011	22,154	16,011
Drainage rate debtors	1,513		1,500	13	1,500	13
VAT Claim	14,665		6,000	8,665	6,000	8,665
Prepayments	38,383		36,890	1,493	36,523	1,860
Cash at bank and in hand	384,209		488,000	-103,791	385,000	-791
Short term deposits	609,710		410,000	199,710	710,000	-100,290
		<b>1,144,066</b>	<b>1,033,710</b>	110,356	<b>1,230,343</b>	-86,277
CURRENT LIABILITIES						
Trade Creditors	-41,246		-28,599	-12,647	-28,599	-12,647
Other Creditors	-28,372		-34,378	6,006	-34,378	6,006
Accrued expenses	-22,826		-18,274	-4,552	-18,274	-4,552
Finance Leases due within one year	0		0	0	0	0
Prepaid Rates	-325		0	-325	0	-325
Prepaid Levies	0		0	0	0	0
		<b>-92,769</b>	<b>-81,251</b>	-11,518	<b>-81,251</b>	-11,518
NET CURRENT ASSETS		<b>1,051,297</b>	<b>952,459</b>	98,838	<b>1,149,092</b>	-97,795
TOTAL ASSETS LESS CURRENT LIABILITIES		<b>2,832,850</b>	<b>3,226,204</b>	-393,354	<b>3,424,122</b>	-591,272
LONG TERM LIABILITIES						
Pension scheme deficit	-1,412,000		-1,412,000	0	-1,412,000	0
		<b>-1,412,000</b>	<b>-1,412,000</b>	0	<b>-1,412,000</b>	0
NET ASSETS		<b>1,420,850</b>	<b>1,814,204</b>	-393,354	<b>2,012,122</b>	-591,272
FINANCED BY:						
CAPITAL ACCOUNT		<b>666,569</b>	<b>666,569</b>	0	<b>666,569</b>	0
ACCUMULATED RESERVE						
Balance brought forward	546,655		596,060	-49,405	956,667	-410,012
Surplus for the 12 months	274,405		235,607	38,798	244,250	30,155
Transfer to Capital Expenditure Reserve	-225,000		-250,000	25,000	-275,000	50,000
Additional Transfer to Capital Exp. Res.	0		0	0	0	0
Transfer from Capital Expenditure Reserve	0		375,000	-375,000	0	0
		<b>596,060</b>	<b>956,667</b>	-360,607	<b>925,917</b>	-329,857
Developers Fund Reserve						
Investments at cost	650,000		650,000	0	<b>650,000</b>	0
Increase in value	288,012		365,880	-77,868	<b>365,880</b>	-77,868
Investments at current value	938,012		1,015,880	-77,868	1,015,880	-77,868
Cash at Bank	76,319		111,134	-34,815	64,802	11,517
		<b>1,014,331</b>	<b>1,127,014</b>	-112,683	<b>1,080,682</b>	-66,351
Revaluation Reserve		<b>144,583</b>	<b>144,583</b>	0	<b>144,583</b>	0
Capital Expenditure Reserve		<b>411,307</b>	<b>331,371</b>	79,936	<b>606,371</b>	-195,064
Pension Reserve		<b>-1,412,000</b>	<b>-1,412,000</b>	0	<b>-1,412,000</b>	0
		<b>1,420,850</b>	<b>1,814,204</b>	-393,354	<b>2,012,122</b>	-591,272

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

F&GP January 2022

## Capital Expenditure Budget 2021/22

	Budget Purchases cost	Purchase cost	Sales book value	Proceeds of sale	Book profit on sale (loss)
	£	£	£	£	£
<b>Plant and Machinery</b>					
New Claas 650 Tractor and Bomford Mower - OU21 BXW	126,000				
Sale of Class 697 - OU07 JXX			642	18,000	17,358
New Hitachi ZX135 NL21 CHG	130,534				
Sale of Kobelco Excavator WO14 OEY			10,362	30,000	19,638
Items not included in original budget					
Abbi 950 litres towing Bowser		3,932			
	<b>256,534</b>	<b>3,932</b>	<b>11,004</b>	<b>48,000</b>	<b>36,996</b>
<b>Office</b>					
Items not included in original budget					
Laptop x2		1,861			
	<b>0</b>	<b>1,861</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Motor Vehicles</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Pumps</b>					
Elmore Back - Nomenca Pumps - 2	375,000				
Disposal of Building at Elmore Back			5,187	0	-5,187
	<b>375,000</b>	<b>0</b>	<b>5,187</b>	<b>0</b>	<b>-5,187</b>
<b>Total fixed asset changes</b>	<b>631,534</b>	<b>5,793</b>	<b>16,191</b>	<b>48,000</b>	<b>31,809</b>

**LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD****F&GP January 2022****Capital Expenditure Budget 2022/23**

	<b>Budget Purchases cost £</b>	<b>Purchase cost £</b>	<b>Sales book value £</b>	<b>Proceeds of sale £</b>	<b>Book profit on sale £</b>
<b>Plant and Machinery</b>					
New Energreen SPV3 - 95XT	240,370				
Sale of Energreen 2000 - VX65 HVB			24,377	38,000	13,623
Water Level Management Equipment	8,000				
(Approved by the Board 25/09/2019)					
	<b>248,370</b>	<b>0</b>	<b>24,377</b>	<b>38,000</b>	<b>13,623</b>
<b>Office</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Motor Vehicles</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Pumps</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total fixed asset changes</b>	<b>248,370</b>	<b>0</b>	<b>24,377</b>	<b>38,000</b>	<b>13,623</b>

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### APPORTIONMENT BETWEEN CHARGING AUTHORITIES

CHARGING AUTHORITIES LEVIES ANNUAL VALUES AS AT 31 December 2021			Proposed Levy 2022/23	Previous Levy 2021/22	Increase due to land transfers, rates to levies	Increase due to levy and rate rise of 0.9p	Total Increase	
Charging Authorities	AV	Percentage	0.106 £	0.097 £	£	£	£	
Bristol City Council	7,589,404	49.59	804,477	736,172	0	68,305	68,305	
South Gloucestershire Council	3,410,262	22.29	361,488	330,795	0	30,692	30,693	
Stroud District Council	1,615,360	10.56	171,228	154,867	1,823	14,538	16,361	
Gloucester City Council	729,073	4.76	77,282	70,720	0	6,562	6,562	
Forest of Dean Council	450,501	2.94	47,753	43,699	0	4,054	4,054	
Herefordshire Council	123,087	0.80	13,047	11,939	0	1,108	1,108	
Tewkesbury Borough Council	73,933	0.48	7,837	7,172	0	665	665	
Malvern Hills District Council	16,880	0.11	1,789	1,637	0	151	152	
	<b>14,008,500</b>	<b>91.54</b>	<b>1,484,901</b>	<b>1,357,001</b>	<b>1,823</b>	<b>126,076</b>	<b>127,900</b>	0.00
<b>Local Authorities</b>	14,008,500	91.54	1,484,901	1,357,001	1,823	126,076	127,900	
<b>Agricultural rates</b>	1,294,303	8.46	137,196	125,607	-60	11,649	11,589	
(per DRS)	<b>15,302,803</b>	<b>100.00</b>	<b>1,622,097</b>	<b>1,482,608</b>	<b>1,763</b>	<b>137,725</b>	<b>139,489</b>	0.00

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## Expenditure Forecast for the Capital Programme - 2021/22 to 2028/29

As at 30 November 2021

		2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Total 2021/29	
		£	£	£	£	£	£	£		£	
<b>Pump Stations</b>											
	<b>No. of Pumps</b>										
Oldbury	3							2,563,042	905,704	3,468,746	
Marshfield	2			733,102	397,837					1,130,939	
Lapperditch	2			797,997	436,425					1,234,422	
Wicks Green	2					1,269,664	678,982			1,948,646	
Elmore Back	2	329,936								329,936	
Saul	1									0	
<b>Pump Expenditure Total</b>		<b>329,936</b>	<b>0</b>	<b>1,531,099</b>	<b>834,262</b>	<b>1,269,664</b>	<b>678,982</b>	<b>2,563,042</b>	<b>905,704</b>	<b>8,112,689</b>	<b>0</b>
<b>Plant and Vehicles</b>											
<b>Water Level Monitoring Equipment</b>			8,000							8,000	
<b>Claas Mower</b>		126,000								126,000	
Class Mower OU07 JXX		-30,000								-30,000	
<b>Kobelco Excavator</b>		127,134								127,134	
Hyundai WX12 CWL		-18,000								-18,000	
<b>Energreen SPV3</b>			240,370							240,370	
Energreen VX65 HVB			-38,000							-38,000	
<b>Kobelco Excavator</b>				160,000						160,000	
Kobelco Excavator WU16 T2M				-15,000						-15,000	
<b>Isuzu Truck</b>				35,000						35,000	
Isuzu Truck WU17 NVD				-5,000						-5,000	
<b>Energreen SPV2</b>					300,000					300,000	
Energreen VX65 HTA					-40,000					-40,000	
<b>Ford Ranger Truck</b>					40,000					40,000	
Isuzu Truck VO62 RPY					-5,000					-5,000	
<b>Loadall/Material Handler</b>							90,000			90,000	
Merlo Loadall WX08 OSY							-1,000			-1,000	
<b>Claas Tractor/Mower</b>									210,000	210,000	
Claas 697 WX14 LGO									-22,000	-22,000	
<b>Hitachi Excavator</b>									220,000	220,000	
Hyundai WX12 CWL									-15,000	-15,000	
<b>JCB Wheeled Excavator</b>									190,000	190,000	
JCB WV19 FUJ									-18,000	-18,000	
<b>Plant and Vehicles Expenditure Total</b>		<b>205,134</b>	<b>210,370</b>	<b>175,000</b>	<b>295,000</b>	<b>0</b>	<b>89,000</b>	<b>0</b>	<b>565,000</b>	<b>1,539,504</b>	<b>0</b>
<b>Capital Expenditure Total</b>		<b>535,070</b>	<b>210,370</b>	<b>1,706,099</b>	<b>1,129,262</b>	<b>1,269,664</b>	<b>767,982</b>	<b>2,563,042</b>	<b>1,470,704</b>	<b>9,652,193</b>	



## Details of Budget and Expenditure on Pump Stations

		Budget	Previous Years Expenditure	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	Total
		£	£	£	£	£	£	£	£	£		£
<b>Pump Stations</b>	<b>No. of Pumps</b>											
Oldbury	3	3,493,429	24,683							2,563,042	905,704	3,493,429
Marshfield	2	1,156,385	25,446			733,102	397,837					1,156,385
Lapperditch	2	1,207,343	33,288			797,997	436,425					1,267,710
Wicks Green	2	1,972,281	23,635					1,269,664	678,982			1,972,281
Elmore Back	2	700,000	402,256	329,936								732,192
Saul	1	180,000	179,383									179,383
<b>Pump Expenditure Total</b>		<b>8,709,438</b>	<b>688,691</b>	<b>329,936</b>	<b>0</b>	<b>1,531,099</b>	<b>834,262</b>	<b>1,269,664</b>	<b>678,982</b>	<b>2,563,042</b>	<b>905,704</b>	<b>8,801,380</b>

## Details of Expenditure on Pump Stations in 2021/22

		Spend in current financial year, 2021/22, to 1 November 2021	Spend in current financial year, in November 2021	Total Spend to date	Expected spend in current financial year from 1 December 2021	Revised Total expected spend for the current financial year	Original Total expected spend for the current financial year	Difference between Original and anticipated total spend - positive figure represents an underspend
		£	£	£	£	£	£	£
<b>Pump Stations</b>	<b>No. of Pumps</b>							
Oldbury	3		0	0		0	0	0
Marshfield	2		0	0		0	0	0
Lapperditch	2		0	0		0	0	0
Wicks Green	2		0	0		0	0	0
Elmore Back	2	204,290	62,051	266,341	63,595	329,936	329,936	0
Saul	1		0	0		0	0	0
<b>Total</b>		<b>204,290</b>	<b>62,051</b>	<b>266,341</b>	<b>63,595</b>	<b>329,936</b>	<b>329,936</b>	<b>0</b>
				<b>0</b>		<b>0</b>		<b>0</b>

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### Developers Funds November 2021

	£			
Balance at 1 April 2021	1,014,331			
Increase in value of investments	77,868			
Transfer of cash to investments	0			
Interest on Cash held in Deposit Account	7			
Developers Contributions - received	79,790			
Transfer to Board 2021/22				
Developers drawdowns	-44,982			
<b>Current Balance</b>	<b>1,127,014</b>	<b>split</b>		<b>£</b>
			Investments	1,015,880
			Cash at Bank	111,134
<b>Estimated balance 31/03/2022</b>	<b>1,127,014</b>	<b>split</b>		<b>£</b>
			Investments	1,015,880
			Cash at Bank	111,134

LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

F&GP December 2021

Proposed Budget 2022/23

	Budget 2021/22 9.7p	Predicted Out turn 2021/22	Variance	Proposed Budget 2022/23 10.6p	Variance	Notes
	£	£	£	£	£	
<b>Income</b>						
Levies charged to authorities	1,357,001	1,357,001	0	1,484,901	127,900	1
Agricultural rate	125,607	125,607	0	137,196	11,589	1
Foreign Water Grant	170,686	170,686		174,099	3,413	2
Rechargeable works	17,000	49,418	32,418	18,000	1,000	
Application fees & wayleaves	3,000	2,700	-300	3,000	0	
Plan checking fees	0	0	0	0	0	
Eng. Consultancy recharged	18,000	18,000	0	18,000	0	
Developers Fund Contribution	44,982	44,982	0	46,332	1,350	3
Bank interest	3,000	255	-2,745	1,000	-2,000	4
Miscellaneous income	0	276	276	0	0	
Book profit (loss) on plant sales	29,258	36,996	7,738	13,623	-15,635	5
<b>Total</b>	<b>1,768,534</b>	<b>1,805,921</b>	<b>37,387</b>	<b>1,896,151</b>	<b>127,617</b>	
<b>Expenditure</b>						
Payroll	765,822	765,822	0	783,739	17,917	6
Office maintenance	20,975	15,854	5,121	23,073	2,098	7&8
Plant maintenance	180,000	200,000	-20,000	232,200	52,200	7,8&9
EA Levy	218,171	218,171	0	222,534	4,363	10
Motor, travel & subsistence	23,746	23,737	9	26,510	2,764	7&8
Communications	5,250	5,029	221	6,435	1,185	7&8
Administration	39,979	42,969	-2,990	46,433	6,454	878
Eng. Consultancy general	60,000	60,000	0	60,000	0	
Eng. Consultancy recharged	15,000	15,000	0	15,000	0	
Legal & professional fees	3,000	4,292	-1,292	4,950	1,950	7&8
Audit & accountancy fees	5,000	6,150	-1,150	5,019	19	7&8
Depreciation	211,407	211,407	0	222,708	11,301	11
Bank charges	3,000	1,883	1,117	3,300	300	7&8
<b>Total</b>	<b>-1,551,350</b>	<b>-1,570,314</b>	<b>-18,964</b>	<b>-1,651,901</b>	<b>100,551</b>	
<b>Transfer to Capital Expenditure Reserve</b>	<b>-250,000</b>	<b>-250,000</b>	<b>0</b>	<b>-275,000</b>	-25,000	12
<b>Surplus (deficit) to (from)</b>						
<b>Accumulated Reserve</b>	<b>-32,816</b>	<b>-14,393</b>	<b>18,423</b>	<b>-30,750</b>	2,066	

**LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD**

<b>Proposed Budget</b>	<b>2022/23</b>
<b>Notes</b>	

The proposed budget indicates a deficit of £30,750 if the rate is increased to 10.6p.  
An increase of 1p in the rate generates additional income of £153,000.

Each budget line has been reviewed in detail with particular emphasis on cost savings.

1. Increase due to land transfers and assumed increase of rate by 0.9p to 10.6p
2. A 2% increase in the Foreign Water Grant.
3. Assumes a 3% increase in Developers Fund Contribution
4. Decrease reflects the current interest rates reduction.
5. Sales as per Capital Expenditure Budget 2022/23.
6. As per Salaries working paper. Assumes an annual pay award of 2.5% and the increase in National Insurance contribution of 1.25%.
7. To reflect anticipated year end position.
8. Assumes a general increase on goods and materials of 10%.
9. An increase of £30,000 to reflect no longer able to use Red Diesel and £10,000 for increase in general fuel costs.
10. A 2% increase in the Environment Agency Levy.
11. Anticipated Depreciation charge for 2022/23.
12. The transfer to the Capital Expenditure Reserve has been increased by £25,000.

**Breakdown of Proposed Increase**

	Increase in Payroll costs	0.12 p
	Increase in cost of Diesel	0.26 p
	General Inflation Provision	0.15 p
Reduction in Net Profit on Sale of Assets from previous year		0.10 p
	Increase in provision for Depreciation	0.08 p
	Other	0.03 p
	Increase in transfer to Capital Expenditure Reserve	0.16 p
		<u>0.90 p</u>

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## MTFP (Medium Term Financial Plan)

### A) Income and Expenditure

	9.7	10.6	11.3	11.9	12.5	13.1	
	Rate - Pence in the Pound						
	The future annual rates shown are for illustrative purposes only.						
	YEAR 2021/22 Budget £000's	YEAR 2022/23 Budget £000's	YEAR 1 2023/24 Estimate £000's	YEAR 2 2024/25 Estimate £000's	YEAR 3 2025/26 Estimate £000's	YEAR 4 2026/27 Estimate £000's	Total all years 2023/27 £000's
Income (line10)	1,768	1,896	1,993	2,122	2,185	2,282	8,583
Expenditure (line 24)	1,551	1,652	1,781	1,883	1,988	2,076	855
<b>Estimated +surplus -deficit (line 23)</b>	<b>217</b>	<b>244</b>	<b>212</b>	<b>238</b>	<b>198</b>	<b>207</b>	<b>7,728</b>
<b>Transfer to Capital Reserve (line 24)</b>	<b>250</b>	<b>275</b>	<b>300</b>	<b>325</b>	<b>350</b>	<b>375</b>	<b>1,350</b>
<b>Net estimated +surplus -deficit (line 25)</b>	<b>-33</b>	<b>-31</b>	<b>-88</b>	<b>-87</b>	<b>-152</b>	<b>-168</b>	<b>-495</b>
<b>Transfer from Capital Res. (line 26)</b>	<b>375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>350</b>
<b>Accumulated Res. b/f (line27)</b>	<b>596</b>	<b>957</b>	<b>926</b>	<b>838</b>	<b>751</b>	<b>949</b>	<b>926</b>
<b>Accumulated Res. c/f (line28)</b>	<b>938</b>	<b>926</b>	<b>838</b>	<b>751</b>	<b>949</b>	<b>781</b>	<b>781</b>
<b>Accumulated Reserve as % of expenditure</b>	<b>60.48%</b>	<b>56.05%</b>	<b>47.06%</b>	<b>39.90%</b>	<b>47.75%</b>	<b>37.61%</b>	<b>91.34%</b>

### B) Working Capital - Cash Flow

	YEAR 2021/22 Budget £000's	YEAR 2022/23 Budget £000's	YEAR 1 2023/24 Estimate £000's	YEAR 2 2024/25 Estimate £000's	YEAR 3 2025/26 Estimate £000's	YEAR 4 2026/27 Estimate £000's	Total all years 2023/27 £000's
Balances b/f	507	456	424	297	397	417	424
Net cash movement	-87	-32	-127	100	20	355	347
<b>Balances c/f</b>	<b>420</b>	<b>424</b>	<b>297</b>	<b>397</b>	<b>417</b>	<b>771</b>	<b>771</b>

### C) Cash at Bank

	YEAR 2021/22 Budget £000's	YEAR 2022/23 Budget £000's	YEAR 1 2023/24 Estimate £000's	YEAR 2 2024/25 Estimate £000's	YEAR 3 2025/26 Estimate £000's	YEAR 4 2026/27 Estimate £000's	Total all years 2023/27 £000's
<b>Working Capital</b>	<b>420</b>	<b>424</b>	<b>297</b>	<b>397</b>	<b>417</b>	<b>771</b>	<b>771</b>
<b>Capital Expenditure Reserve</b>	<b>313</b>	<b>606</b>	<b>-625</b>	<b>-1,134</b>	<b>-2,054</b>	<b>-2,358</b>	<b>-2,358</b>
<b>Developers Reserve</b>	<b>31</b>	<b>65</b>	<b>20</b>	<b>-29</b>	<b>-79</b>	<b>-131</b>	<b>-131</b>
	<b>764</b>	<b>1,095</b>	<b>-308</b>	<b>-766</b>	<b>-1,716</b>	<b>-1,717</b>	<b>-1,717</b>

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## Medium Term Financial Plan (MTFP)

			Rate - Pence in the Pound						
			9.7	10.6	11.3	11.9	12.5	13.1	
			The future annual rates shown are for illustrative purposes only.						
Income and Expenditure basis	Line	Note	YEAR 2021/22 Budget £000's	YEAR 2022/23 Budget £000's	YEAR 1 2023/24 Estimate £000's	YEAR 2 2024/25 Estimate £000's	YEAR 3 2025/26 Estimate £000's	YEAR 4 2026/27 Estimate £000's	Total all years 2023/27 £000's
<b>Income</b>									
Levies and charges to Authorities	1	1	1,357	1,485	1,581	1,665	1,749	1,833	6,827
Agricultural rates	2	2	126	137	146	154	162	170	632
sub total +	3		1,483	1,622	1,727	1,819	1,911	2,002	7,459
Foreign Water Grant		3	171	174	177	181	185	188	732
Developers Fund Contribution	5	4	45	46	47	49	50	52	198
Other Income	6		37	39	39	39	39	39	156
Bank interest	7	5	3	1	1	1	1	1	4
Surplus on sale of fixed assets	8		29	14	1	33	0	0	34
sub total +	9		285	274	266	303	275	280	1,124
total income	10		1,768	1,896	1,993	2,122	2,185	2,282	8,583
<b>Expenditure</b>									
Payroll	11	6	766	784	804	824	844	865	3,337
Office maintenance	12		21	23	23	23	23	23	92
Maintenance plant and machinery	13	7	180	232	237	241	246	251	975
EA Levy	14	3	218	223	227	232	237	241	938
Motor travel and subsistence	15		24	27	27	27	27	27	108
Communications	16		5	6	6	6	6	6	24
Administration	17	8	40	46	47	48	49	50	193
Engineering consultancy fees	18		75	75	75	75	75	75	300
Legal and professional fees	19		3	5	5	5	5	5	20
Audit and Accountancy fees	20		5	5	5	5	6	6	22
Depreciation	21	9	211	223	322	394	467	523	1,707
Bank charges	22		3	3	3	3	3	3	12
total expenditure			1,551	1,652	1,781	1,883	1,988	2,076	7,728
<b>Estimated +surplus -deficit</b>	23		217	244	212	238	198	207	855
<b>Transfer to Capital Reserve</b>	24	10	250	275	300	325	350	375	1,350
<b>Net estimated +surplus -deficit</b>	25		-33	-31	-88	-87	-152	-168	-495
<b>Transfer from Capital Reserve</b>	26	11	375		0	0	350	0	350
<b>Accumulated Fund</b>	27	b/f	596	957	926	838	751	949	926
<b>Contribution to Accumulated Fund</b>	28	c/f	938	926	838	751	949	781	781
<b>Adjust for non cash items</b>									
Depreciation	29	9	211	223	322	394	467	523	1,707
Surplus on sale on fixed assets	30		-29	-14	-1	-33	0	0	-34
<b>Cash items not included</b>									
Plant purchases net of sales receipts	31	12	-236	-210	-360	-175	-295	0	-830
<b>Adjustment for cash flow purposes</b>	32		-54	-1	-39	186	172	523	843
Net creditors/debtors	33		0	0					
<b>Net cash flow movement</b>	34		-87	-32	-127	100	20	355	347
Working Capital	35	b/f	507	456	424	297	397	417	424
<b>Working Capital</b>	37		420	424	297	397	417	771	771
Add Capital Expenditure Reserve	38		313	606	-625	-1,134	-2,054	-2,358	-2,358
Add Developers Fund Reserve	39		31	65	20	-29	-79	-131	-131
<b>Bank balances</b>	40	c/f	764	1,095	-308	-766	-1,716	-1,717	-1,717

### Note:

- Proposed rates and levies increase.
- Agricultural rates - there will be a write off of £2,657 due to under 125 AV not collected.
- EA have informed the Board that a net annual payment will increase by 2%.
- Assumes a 3% increase per annum.
- Bank interest assumed at current level.
- Based on current headcount. 2.5% annual pay increase 2023 to 2027.
- Assumes an increase of 2% per annum.
- Assumes that Business Rates and Utility bills increase by 3% per annum.
- Depreciation is a non cash item and is added back for cash flow purposes.
- The transfer to the Capital Reserve increases by £25,000 per annum.
- When a new pump is purchased it becomes a Fixed Asset, paid for by cash.  
There is no longer a requirement to hold an amount in the Capital Reserve for this new pump.  
Hence the purchase price is transferred to the Accumulated Reserve.
- Plant purchases/sales include :-  
In 2022/23 Energreen SPV3 £240k, less proceeds Energreen VX65 HVB £38k = £202k.  
Water Level Monitoring Equipment, £8k. Total for the year £210k.  
In 2023/24 New Kobelco Excavator £160k , less proceeds Kobelco Excavator WU16 T2M £15k = £145k.  
New Isuzu £35k, less proceeds Isuzu WU17 NVD £5K = £25k. Total for the year £175k.  
In 2024/25 Energreen SPV2 £300k, less proceeds Energreen VX65 HTA £40k = £260k  
New Ford Ranger £40k, less proceeds Isuzu VO62 RPY £5K = £35k. Total for the year £295k.  
In 2025/26 There are no programmed plant purchases.  
In 2026/27 New Loadall/Material Handler £90k, less proceeds £1,000 Merlo Loadall WX08 OSY = £89k.

## November2021

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterley Maintenance Cover	389.00
Mary Sykes	M Sykes - Mileages for 06/10/21	21.60
HYSLOP MR R	R Hyslop - Mileages for 06/10/21	22.50
Fiona Collins	F Collins - Mileages for 06/10/21	26.10
Mr C.J.N Williams	C Williams - Mileages for 06/10/21	19.80
Mr J Nichols	J Nichols - Mileages for 06/10/21	6.30
Molson Equipment Services Ltd	Call out to WU16 TZM	473.40
Avon Hydraulics (UK) Ltd	2 x hose assemblies for Bomford Mower	309.55
Avon Hydraulics (UK) Ltd	Hose assembly for WX20 FGM	92.35
Avon Hydraulics (UK) Ltd	Hose assembly & parts for NL21 CHG	206.18
Konica Minolta Business Solutions (UK) Ltd	Photocopier Hire 17/10/21 - 16/01/22	83.88
Pirtek Bristol	Hose assembly & parts for VX65 HTA	247.07
CROMWELL GROUP HOLDINGS LTD	Assort Adj Spanners & Ratchets	331.95
CROMWELL GROUP HOLDINGS LTD	Gloves	98.66
West Oils Environmental Ltd	Disposal of Oil Filters	126.00
Giffgaff Ltd	Monthly Sim for Mobile - KW	10.00
Giffgaff Ltd	Monthly Sim for Slimbridge WLMF	8.00
R.A.M Autos	MOT on VN62 RPY	24.50
R.A.M Autos	MOT on VN62 RPY	25.00
TESCO	Milk & Water for Office	4.80
FILTRATION LTD	Various filters for WX14 LGO	231.38
FILTRATION LTD	Various filters for WU16 TZM	162.40
FILTRATION LTD	Various filters for WX20 FGM	126.83
Pitney Bowes Ltd	Franking Machine Hire Sep & Oct	31.08
Konica Minolta Business Solutions (UK) Ltd	Quarterley Printing Charge	115.98
Mr W J Cornock	J Cornock - Mileages for 20/10/21	5.40
HYSLOP MR R	R Hyslop - Mileages for 20/10/21	22.50
Mr G Simms	G Simms - Mileages for 20/10/21	8.55
The Gables Hotel	Room hire for 20/10/21	150.00
The Gables Hotel	Refreshments for 20/10/21	42.50
Hydroscand Ltd	Hose for WX08 OSY	21.92
Hydroscand Ltd	Air blow gun	8.26
Hydroscand Ltd	Hose for VX65 HTA	29.82
CROMWELL GROUP HOLDINGS LTD	Comb Spanner	16.99
R.A.M Autos	MOT & Parts for WN03 NVK	25.00
R.A.M Autos	MOT & Parts for WN03 NVK	111.45
Wynnstay (Agricultural Supplies) Ltd	Replacement water trough	236.46
Kingsley Welding Alloys Ltd	Welding Equipment	316.84
DVLA	Licence for VN62 RPY	275.00
DVLA	Credit card charge	2.50
CROMWELL GROUP HOLDINGS LTD	Disp. Face Masks	71.82
TAILORMADE OFFICE SUP.LTD	A3 Paper, A4 Paper Dry Wipe Markers	43.13
Tincknell Fuels Ltd	8,000 litres Gas Oil	7,159.68
Motion Consultants Ltd	Severnside Consultancy - SEp021	1,188.00
Moorepay Ltd	Payroll Costs for Oct	157.46
Antifriction Components Ltd	Bearings for Bomford Mower	270.02
Hydroscand Ltd	3 x Hose assemblies for VX65 HTA	495.36
Screwfix Direct Ltd	Safety Boots	69.99
Rose Hewlett	R Hewlett - Mileages for 20/10/21	11.25
MERRETT D C	Labour on repairs to WU16 TZM (Crack on lift arm)	660.00
MERRETT D C	Parts on repairs to WU16 TZM (Crack on lift arm)	68.40
Chandlers (Farm Equipment) Ltd	Prop Valve for VX65 HTA	632.28
Chandlers (Farm Equipment) Ltd	Brackets for VX65 HTA	431.91
Chandlers (Farm Equipment) Ltd	Levers for VX65 HVB	609.51
Mole Country Stores	Roll of Geotex membrane	266.40
The Gables Hotel	Room hire for 27/10/21	80.00
The Gables Hotel	Refreshments for 27/10/21	22.50
Chartered Institution of Water & Environmental	Membership for JT	146.00
Miles Tyre & Exhaust Services	New tyre for fuel bowser	65.95
Janes Cleaning Services South West Ltd	Office cleaning for Oct 21	251.26

Date: 21/12/2021  
Time: 09:29:50

## Lower Severn (2005) Internal Drainage

### Payments to be Confirmed - 270916

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<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Certas Energy UK Ltd	1,991 litres Derv	2,812.80
Worldpay (UK) Ltd	Credit Card Transaction Charges	15.00
Worldpay (UK) Ltd	Vatable Charges	6.06
Fiona Collins	F Collins - Mileages for 27/10/21	26.10
Mr J Nichols	J Nichols - Mileages for 27/10/21	5.40
Cllr B Behan	B Behan - Mileages for 27/10/21	26.10
Smiths (Gloucester) Ltd	Waste Management for Oct	40.73
Worldpay (UK) Ltd	Credit Card Subscription for Nov 21	11.94
Ford Fuel Oils	Adblue	194.40
BARNES MR M	Vice-Chairs Honorarium for 2021/22	1,214.00
RIDDLE MR M	Chairmans Honorarium for 2021/22	4,047.00
Plan Communications Ltd	Mobile Phones Bill	258.00
GREENHAM TRADING LTD	Hi-Viz Coat	101.28
The Gables Hotel	Room Hire for 03/11/21	150.00
The Gables Hotel	Refreshments for 03/11/21	82.50
CROMWELL GROUP HOLDINGS LTD	Industrial Torque Wrench	344.00
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Citation Ltd	Legal Fees	319.75
John Hore	J Hore - Mileages for 03/11/21	9.90
Cllr B Behan	B Behan - Mileages for 03/11/21	26.10
Cllr F Hance	F Hance - Mileages for 03/11/21	17.10
Mr C J N Williams	C Williams - Mileages for 03/11/21	19.80
Mark Topping	M Topping - Mileages for 03/11/21	22.50
Cllr P Howells	P Howells - Mileages for 03/11/21	46.80
HYSLOP MR R	R Hyslop - Mileages for 03/11/21	22.50
Cllr P Toleman	P Toleman - Mileages for 03/11/21	22.50
Mary Sykes	M Sykes - Mileages for 03/11/21	20.70
Mr W J Cornock	J Cornock - Mileages for 03/11/21	6.50
Mr W J Cornock	J Cornock - Mileages for 01/11/21	27.50
Motion Consultants Ltd	Elmore Back P/S Modifications - SEp 21	19,178.52
Zoom Video Communications Inc.	Zoom Subscription 23/10/21 - 22/11/21	11.99
NATWEST	Credit Card Fee for AT	35.00
NATWEST	Credit Card Fee for JD	35.00
NATWEST	Credit Card Fee for JT	35.00
NATWEST	Credit Card Fee for PD	35.00
Cadcorp	Annual Maintenance 01/12/21 - 30/11/22	672.00
Aqua Management Ltd	Elmore Back Payment No 3	31,488.32
Aqua Management Ltd	Elmore Back Payment No 3	31,488.34
Water Environment Ltd	Land East of M49 Modelling	8,532.00
Water Environment Ltd	Former Avlon Works Modelling	9,056.40
Avonmouth Engineering Services Ltd	repairs to Oldbury Pump Station	2,530.02
BRITISH TELECOM	Alternative phone line	45.47
Blizzard Telecom Ltd	Apple iphones contract	131.66
Blizzard Telecom Ltd	Office telecoms	176.65
Corona Energy	Marshfield Electricity 01/09/21-30/09/21	45.04
Corona Energy	Marshfield Electricity 01/10/21-31/10/21	52.11
Corona Energy	Oldbury Electricity 01/10/21-31/10/21	786.83
Corona Energy	Saul Electricity 01/10/21-31/10/21	458.30
Corona Energy	Lapperditch Electricity 01/10/21-31/10/21	120.88
Corona Energy	Wicks Green Electricity 01/10/21-31/10/21	705.68
Corona Energy	`Office Electricity 01/10/21-31/10/21	237.44
Corona Energy	Elmore Back 112 kVA Standing Charge	180.58
Corona Energy	01/09/21-30/09/21 Elmore Back Energy Charge 01/09/21-30/09/21	1.20
Corona Energy	Elmore Back 112 kVA Standing Charge	180.58
Corona Energy	01/10/21-31/10/21 Elmore Back Energy Charge 01/10/21-31/10/21	3.61
Hitachi Construction Machinery (uk) Ltd	Extended Warranty	4,080.00
		<u>138,130.00</u>

Please note that the amounts shown above include Vat where applicable

**Bank Payments for November 2021**  
Nat West

Bank Charges & Bankline Charge

Amount Paid this Period	138,130.00
Corona Credit	(151.41)
Bad Debt Write Off	<u>0.02</u>
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>137,978.61</b>
	56.82

**Total Amount Paid this Period**  
**£138,035.43**

2089



# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

### December 2021

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterly Maintenance Cover 08/12/21 - 07/03/22	389.00
Giffgaff Ltd	Sim monthly plan - KW mobile	10.00
Giffgaff Ltd	Sim monthly plan - Slimbridge WLMP	8.00
M J FEWS LTD	Service, new tyres & MOT on WU17 NVD	1,132.01
CROMWELL GROUP HOLDINGS LTD	Biles, Hammers, Funnels, Saws, Welding Rods	378.64
GREENHAM TRADING LTD	Mugs	8.84
HYDRA ENGINEERING SERVICES LTD	Hydraulic ram repair to WX12 CWL	523.20
RS COMPONENTS LTD	Batteries & assort Tapes	42.60
PW & DP Round & Son	Pump Attendant Fees 2021/22	682.26
Pitney Bowes Ltd	Franking Machine Hire - Nov 21	15.54
Antifriction Components Ltd	Timing Belts for Mowers	229.87
Hydroscand Ltd	Hose for Tree Shears	28.06
MOWER DOCTOR	Stihl MS181 Chainsaw	280.00
TESCO	Petrol for Chainsaws	61.59
Safetyliftinggear.com	3.75 ton D Shackles	38.33
Safetyliftinggear.com	2 tonne latch hooks	47.38
Metal Cages & Pallets (T/as Prospect	2 x Folding Pallet Cages	339.60
L&S Engineer's Ltd	Wing Nuts for Pole Saw	10.96
MERRETT D C	Manufacture Linkage Plates for VX65 HVB	168.00
MERRETT D C	Labour on repairs to VX65 HVB - Wiring Fault	450.00
MERRETT D C	Parts on repairs to VX65 HVB - Wiring Fault	24.00
MERRETT D C	Transportation of VX65 HVB to DCM Yard	204.00
TAILORMADE OFFICE SUP.LTD	A5 Notebooks, USB Sticks, Screen Wipes Computer	108.08
GAP SUPPLIES	Cement, Sand, 10mm-Dust	1,859.15
Moorepay Ltd	Payroll Costs for Nov 21	157.46
Hydroscand Ltd	Hydraulic hose & fittings for WU16 TZM	16.99
PMC Fluidpower Ltd t/as Group HES	Coil for VX65 HVB	83.72
PMC Fluidpower Ltd t/as Group HES	Manifold for VX65 HTA	171.85
RS COMPONENTS LTD	Safety Glasses	30.00
Mole Country Stores	Pipes & Couplings	81.44
Motion Consultants Ltd	Elmore Back P/S Modifications - Oct 21	11,484.32
Motion Consultants Ltd	Avonmouth/Severnside Consultancy - Oct 21	1,944.00
Smiths (Gloucester) Ltd	Waste management	40.73
Worldpay (UK) Ltd	C/Card Subscription for Dec 21	11.94
SAGE UK LTD	Sage 50c annual Subscription 01/12/21-30/11/22	2,756.16
FILTRATION LTD	Filters for WX14 LGO	71.44
FILTRATION LTD	Filters for WU16 TZM	51.28
FILTRATION LTD	Filters for WX20 FGM	46.75
Zoom Video Communications Inc.	Zoom Subscription 23/11/21-22/12/21	11.99
Channel Plant (A McEwen Smith)	Transportation of NL21 CHG	216.00
G Tuck	Lengths of steel for workshop	106.15
Worldpay (UK) Ltd	Credit Card Transaction Charges	15.00
Worldpay (UK) Ltd	Vatable Charges	6.11
Mr CJN Williams	C Williams - Mileages for 01/12/21	19.80
Fiona Collins	F Collins - Mileages for 01/12/21	26.10
Clr B Behan	B Behan - Mileages for 01/12/21	26.10
John Hore	J Hore - Mileages for 08/12/21	9.00
Mr CJN Williams	C Williams - Mileages for 08/12/21	19.80
LITTLETON MR G	G Littleton - Mileages for 08/12/21	17.10
Mr W J Cornock	J Cornock - Mileages for 08/12/21	5.40
Mary Sykes	M Sykes - Mileages for 08/12/21	19.80
Miles Tyre & Exhaust Services	Puncture repair to IW TRailer	23.88
Plan Communications Ltd	Mobile phones bill	264.90
The Gables Hotel	Room Hire for 01/12/21	80.00
The Gables Hotel	Refreshments for 01/12/21	15.00
The Gables Hotel	Room Hire for 08/12/21	75.00
The Gables Hotel	Refreshments for 08/12/21	30.00
Janes Cleaning Services South West Ltd	Office cleaning for Nov 21	201.00
Orchard Computer Services	Annual Firewall & Anti-Virus Renewals	978.00
Tincknell Fuels Ltd	7,000 litres Gas Oil	5,568.36

# Lower Severn (2005) Internal Drainage Board Payments to be Noted

## December 2021

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Corona Energy	Oldbury P/S Electricity 01/11/21-30/11/21	577.43
Corona Energy	Saul P/S Electricity 01/11/21-30/11/21	524.04
Corona Energy	Marshfield P/S Electricity 01/11/21-30/11/21	263.08
Corona Energy	Wicks Green P/S Electricity 01/11/21-30/11/21	409.64
Corona Energy	Lapperditch P/S Electricity 01/11/21-30/11/21	69.86
Corona Energy	Office Electricity 01/11/21-30/11/21	396.33
Corona Energy	Elmore Back 112 kVA Standing Charge	206.38
Corona Energy	Elmore Back Electricity 01/11/21-30/11/21	634.92
CROMWELL GROUP HOLDINGS LTD	Door closer, Bungee Straps & Cargo Straps	147.66
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	761.00
Blizzard Telecom Ltd	Office Telecoms	211.84
Blizzard Telecom Ltd	Apple iphones contract	108.85
Eurocarparts	Filters for WN03 NVK	40.97
Eurocarparts	Filters for VN62 RPY	43.68
Citation Ltd	Legal Fees	329.34
		<u>36,446.70</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	<u>36,446.70</u>
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>36,446.70</b>

### Bank Payments for December 2021

NatWest	Bank Charges & Bankline Charge	<u>73.45</u>
	<b>Amount Paid this Period (Bank Payments)</b>	<b>73.45</b>

**Total Amount Paid this Period**  
**£36,520.15**

Payments to be Noted	
<b>Nov 21</b>	<b>138,035.43</b>
<b>Dec 21</b>	<b><u>36,520.15</u></b>
<b>Total</b>	<b>£174,555.58</b>

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

November 2021- December 2021

Date From : 01/11/2021

Date To : 31/12/2021

## Payroll reports FYI

No	Type	Date	N/C	Ref	Details	Net Amount	Tax Amount	Gross Amount	Bank Rec. B Date
99799	BP	10/11/2021	2231	D/D	<b>Nov 21</b> Peoples Pension Cont - Oct 21	1,978.96	0.00	1,978.96	R 30/11/2021
99800	BP	15/11/2021	2230	D/D	LGPS Pension Cont - Oct 21	16,645.75	0.00	16,645.75	R 30/11/2021
99801	BP	19/11/2021	2210	D/D	HMRC Liability - Oct 21	18,141.34	0.00	18,141.34	R 30/11/2021
99802	BP	26/11/2021	2220	D/D	LSIDB Salary - Nov 21	37,271.33	0.00	37,271.33	R 30/11/2021
99803	BP	26/11/2021	2211	D/D	GMB Union - Nov 21	29.14	0.00	29.14	R 30/11/2021
99985	BP	15/12/2021	2231	D/D	<b>Dec 21</b> Peoples Pension Cont - Nov 21	1,796.63	0.00	1,796.63	R 31/12/2021
99986	BP	17/12/2021	2230	D/D	LGPS Pension Cont - Nov 21	16,001.76	0.00	16,001.76	R 31/12/2021
99987	BP	21/12/2021	2220	D/D	LSIDB Salary - Dec 21	31,823.11	0.00	31,823.11	R 31/12/2021
99988	BP	21/12/2021	2211	D/D	GMB Union - Dec 21	29.14	0.00	29.14	R 31/12/2021
99989	BP	22/12/2021	2210	D/D	HMRC Liability - Noiv 21	16,579.04	0.00	16,579.04	R 31/12/2021
						<u>140,296.20</u>	<u>0.00</u>	<u>140,296.20</u>	
						<u>140,296.20</u>	<u>0.00</u>	<u>140,296.20</u>	

# Lower Severn (2005) Internal Drainage Board

## Payments to be Noted

Date From: 01/11/2021  
Date To: 31/12/2021

**November 2021 - December 2021**

No	Type	Date	Ref	Details	Net £	Tax £	Gross £	B	Bank Rec. Date
99785	CP	01/11/2021	7523	Card for JT	<b>Nov 21</b> 1.25	0.25	1.50	R	30/11/2021
99786	CP	03/11/2021	7524	Gift for IW (40 years service)	31.67	6.33	38.00	R	30/11/2021
99787	CP	03/11/2021	7525	4 x Calendars	3.30	0.66	3.96	R	30/11/2021
99788	CP	03/11/2021	7526	Card for iW	1.49	0.00	1.49	R	30/11/2021
99789	CP	04/11/2021	7527	Recorded Delivery	2.25	0.00	2.25	R	30/11/2021
99790	CP	04/11/2021	7528	LR Payback for Land Registry	12.00	0.00	12.00	R	30/11/2021
99791	CP	08/11/2021	7529	<del>Search</del> - Milk	5.70	0.00	5.70	R	30/11/2021
99792	CP	10/11/2021	7530	LR Payback for Land Registry	6.00	0.00	6.00	R	30/11/2021
99793	CP	17/11/2021	7531	<del>Search</del> Recorded Delivery	6.85	0.00	6.85	R	30/11/2021
99794	CP	22/11/2021	7532	Card for LR	1.49	0.00	1.49	R	30/11/2021
99795	CP	24/11/2021	7533	Ink for Franking Machine	16.66	3.33	19.99	R	30/11/2021
99796	CP	26/11/2021	7534	Tescos - Milk	2.70	0.00	<u>2.70</u>	R	<u>30/11/2021</u>
99941	CP	24/11/2021	7535	30 piece Divider	2.91	0.58	3.49	R	31/12/2021
99942	CP	01/12/2021	7536	Cake & Card	<b>Dec 21</b> 10.42	2.08	12.50	R	31/12/2021
99943	CP	01/12/2021	7536	Tea, Coffee, Sugar, Milk	14.35	0.00	14.35	R	31/12/2021
99944	CP	13/12/2021	7537	Milks	2.70	0.00	2.70	R	31/12/2021
Totals					£ <u>121.74</u>	<u>13.23</u>	<u>134.97</u>		

**Transfers Between Accounts November 2021 - December 2021**

Bank	Account Name	Type	Date	Journal	Transaction Details	Amount
1200	NAT WEST ACCOUNT NO 1:	JC	05/11/2021	J1636	Tsf from No1 Acc to Direct Reserve	-90,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	10/11/2021	J1637	Tsf from No1 Acc to Direct Reserve	-90,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	10/11/2021	J1638	Tsf from No1 Acc to No2 Acc Re: Wages	-70,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	11/11/2021	J1639	Tsf from No1 Acc to Direct Reserve	-90,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	12/11/2021	J1640	Tsf from No1 Acc to Direct Reserve	-90,000.00
1200	NAT WEST ACCOUNT NO 1:	JC	12/11/2021	J1641	Tsf from No1 Acc to Petty Cash	-150.00
1200	NAT WEST ACCOUNT NO 1:	JC	08/12/2021	J1646	Tsf from No1 Acc to No2 Acc Re: Wages	-65,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	10/11/2021	J1638	Tsf from No1 Acc to No2 Acc Re: Wages	70,000.00
1201	NAT WEST ACCOUNT NO 2:	JD	08/12/2021	J1646	Tsf from No1 Acc to No2 Acc Re: Wages	65,000.00
1230	PETTY CASH	JD	12/11/2021	J1641	Tsf from No1 Acc to Petty Cash	150.00
1257	Nat West Direct Reserve Acc	JD	05/11/2021	J1636	Tsf from No1 Acc to Direct Reserve	90,000.00
1257	Nat West Direct Reserve Acc	JD	10/11/2021	J1637	Tsf from No1 Acc to Direct Reserve	90,000.00
1257	Nat West Direct Reserve Acc	JD	11/11/2021	J1639	Tsf from No1 Acc to Direct Reserve	90,000.00
1257	Nat West Direct Reserve Acc	JD	12/11/2021	J1640	Tsf from No1 Acc to Direct Reserve	90,000.00