

LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

# F&GP Meeting

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Wednesday 23 January 2019

**The Gables Hotel, Falfield  
10.30am**

# LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

## TERMS OF REFERENCE OF FINANCE AND GENERAL PURPOSES COMMITTEE

Approved 22 June 2016 Minute No.2349 (a)

### **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.

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

10. To consider the Annual Budget and Rate Setting prior to the February Board meeting in each year.
11. To review the Annual Business Plan.
12. To review the Medium Term Financial Plan.
13. To monitor the Board's Treasury Management policies and practices.
14. To keep under review the Board's insurance policies.
15. To liaise with the National Audit Office or any successor or equivalent, regarding the appointment of the External Auditor.
16. To consider any letter or report issued by the External Auditor.
17. To ensure the effective monitoring and review of policies and strategies.
18. To consider legislative changes (or proposed legislative changes) which may affect the Board's statutory functions.
19. To identify any Member training needs in various aspects of the Board's responsibilities.

**Minutes of the Finance & General Purposes Committee of the  
Lower Severn (2005) Internal Drainage Board  
Meeting held Wednesday 12<sup>th</sup> December 2018 at 10.30 am  
At the Gables Hotel Falfield**

Present:

Ald C Williams                      Chairman

Cllr P Abraham  
Mr M Barnes  
Mr J Cornock  
Mr J Hore

Mr G Littleton  
Cllr M Riddle  
Mr G Simms

Martin Dear                      Accounts Officer  
James Thomas                  Civil Engineer  
Kieran Warren                  Principal Officer

AO  
CE  
PO

<b>2794.</b>	<p><b>Apologies:</b> Apologies were received from: Ald B Richards and Mr R Thatcher</p>	
<b>2795.</b>	<p><b>Appointment of Chairman</b></p> <ul style="list-style-type: none"> <li>• <b>Ald C Williams was appointed Committee Chairman for the ensuing year.</b></li> </ul>	
<b>2796.</b>	<p><b>Declarations of Interest</b> There were no declarations of interest.</p>	
<b>2797.</b>	<p><b>Minutes of the Previous Meeting</b></p> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The minutes of the Finance &amp; General Purposes Committee Meeting held on 12<sup>th</sup> September 2018 be approved as a correct record.</b></li> </ul>	
<b>2798.</b>	<p><b>Actions from Previous Meeting</b> <u>Action 5 - Developers' Contributions</u> The CE confirmed that a report would be presented to the Board at their next meeting.</p>	
<b>2799.</b>	<p><b>Treasury Sub-Committee Report</b></p> <p><u>Cash Deposits</u> The AO had identified that the LSIDB was not protected under the FSCS scheme. The Sub-Committee was asked, by the AO, if they wanted to re-consider their previous decision to place deposits with challenger banks. The Committee agreed that deposits should be confined to the four main clearing banks which would be a more secure investment.</p> <p>Minutes of the Sub-Committee meeting held 7<sup>th</sup> November 2018 were noted by the Committee.</p>	
<b>2800.</b>	<p><b>External Audit Report for Y/e 31<sup>st</sup> March 2018</b> The AO reported that the external audit had issued their report and certificate for the 2017/18 accounts. The Annual Governance and Accountability Return (AGAR) had been published on the Board's website together with the 'Notice of Conclusion of Audit'. The Committee noted the auditor's comments with regard to two matters of account presentation. The auditor did not require a restatement of the AGAR for 2017/18 but requested that next year's submission is presented taking into account the report recommendations.</p>	

	<p>The AO accepted the auditor's comments and he would make the changes to next year's AGAR submission. He informed the Committee that he would continue to present the quarterly management accounts in the same format as before.</p> <p>The Committee noted the External Auditor Report.</p>	
2801.	<p><b>Risk Register</b> The AO had updated the Risk Register with entries as recommended by the Committee (minute 2725 refers);</p> <ul style="list-style-type: none"> <li>• The Principal Officer was stated as the owner of the document.</li> <li>• Reputational Risk had been added to the Governance category G1.</li> <li>• Additional risk responses had been included under the Human Resources category HR2.</li> </ul> <p><b>It was resolved that:</b></p> <ul style="list-style-type: none"> <li>• <b>The Risk Register Appendix A, be approved.</b></li> </ul>	<p><u>Action 1</u> Report to Board for noting. Publish on website</p>
2802.	<p><b>IT Review</b> The PO had invited quotes from IT support providers and received two responses. Members discussed the bids. The PO was waiting for a further reference from the fresh bidder. The Committee asked the PO to contact the Board's current supplier, who had proved reliable, and request a quote for a two-year contract and report back to the next Committee meeting.</p>	<p><u>Action 2</u> PO to obtain a quote from the current IT provider for a 2-year contract.</p>
2803.	<p><b>Precept and Foreign Water Grant</b> A letter from the EA requested that the Board confirm acceptance of the increase in precept and foreign water grant. This was in line with the principle approved in 2015 to increase the precept and foreign water grant by 2% per annum until 2021. The draft budget for 2019/20 and the MTFP prepared by the AO had assumed this.</p> <p>Members noted the contents of the EA letter. The AO would write to confirm the acceptance.</p>	<p><u>Action 3</u> AO to confirm precept and foreign water grant with EA.</p>
2804.	<p><b>Engineering Committee Meeting held 21<sup>st</sup> November 2018</b> The Chairman of the Engineering Committee gave a report the of the meeting.</p> <p><u>Biosecurity Action Plan</u> This new policy and procedure had been approved by the Engineering Committee for adoption by the Board. This was required to address the spread of invasive plant species in the Board's area.</p> <p><u>Machinery Replacement Programme</u> The programme had been updated using machine hours as the basis for determining replacement rather than a fixed seven-year term. The LDE had considered that 7,000 hours was a sensible benchmark to use. By this standard machine that were used seasonally would be replaced every nine years but the majority of machines that averaged 1,000 hours per annum would be replaced every seven years.</p> <p>The Energreen 1500, which was used seasonally, would be deferred until 2020/21, based on machine hours.</p> <p>The New Holland 3.6 wheeled excavator would be replaced in 2019/20. The Engineering Committee Chairman reported that the</p>	

	<p>LDE had seen a demonstration of a JCB Hydradig and this machine had proved suitable for the Board's requirements.</p> <p>The LDE had been asked by the Committee to investigate the merits of extended warranties with a high excess on new machinery. The Engineering Committee Chairman reported that since the meeting the LDE had looked into this and considered that it looked attractive to cover a major repair event.</p> <p><u>De-Maining</u> The Engineers had proposed to use the schedule that prioritised the Board's watercourses to relegate some of the less strategic watercourses to less frequent maintenance. By restructuring the maintenance programme, they anticipated that the de-maintenance of the; Longdon Brook, Tirley Main Drains and the Wicksters/Capehall Brook would have a net effect on the maintenance budget.</p> <p>The Engineering Committee had resolved to formally approach the Environment Agency to apply for de-maintenance of the; Longdon Brook, Tirley Main Drains and the Wicksters/Capehall Brook</p> <p>The Engineering Committee had also resolved to set a budget of £30,000 to allow for survey work to help process the de-maintenance application. The survey work would also highlight any capital expenditure that would be required on these watercourses.</p> <p><u>Production of Capital Programme</u> The PO had prepared a first draft of a Capital Programme which included eight schemes. Members would be asked to suggest further projects for inclusion.</p> <p>It was resolved to refer an assessment criteria to the Board for approval. Once agreed this would provide the Engineering Committee with a consistent measure to assess the merits of suggested projects for inclusion in the programme.</p> <p>F&amp;GP members were pleased to see the draft of a programme. Members agreed that costs and benefits of a project could be better understood closer to the present day. Projects more than five years ahead, the predictions would be less confident.</p> <p>The AO suggested that the programme be presented to the Board in three formats; two years, three to five years and a five-years plus.</p> <p>The CE left the meeting.</p>	
2805.	<p><b>Accounts Officer Reports</b></p> <p><u>2<sup>nd</sup> Quarter Management Accounts</u> These accounts showed a projected surplus of £10,743 to the 30<sup>th</sup> September 2018.</p> <p>Mr Hore asked for an update on the M49 culvert situation. The AO explained that the Board had put aside £94,000 from the developers fund but as yet there had been no demand for payment.</p> <p>The Chairman suggested members who required more detailed information regarding the M49 culvert to contact the CE who could email his response to the Committee.</p> <p><u>Forecast to 31 March 2019 and Draft Budget 2019/20</u> The AO predicted a £21,853 deficit at the year end. He proposed that this deficit could be met from the Board's unallocated reserves for this year only.</p>	

	<p>In preparing the draft budget for 2019/20 the AO had worked on the assumption that the proposals to be considered by the S&amp; P Committee on the 9<sup>th</sup> January 2019 would be approved.</p> <p>He predicted a drainage rate of 9.0p in the pound would meet the budgeted expenditure. This was an increase of 6% on the previous year's rate.</p> <p>Concern was expressed about the practice funding a deficit from reserves. The AO explained that the reserves had been accumulated from year end surplus over a number of years.</p> <p>After discussion the Committee preferred the option to maintain the reserve and to fund the predicted deficit from a higher rate. Prior to the next F&amp;GP meeting the AO would update the 2018/19 accounts and would be able to more accurately predict the outturn at 31<sup>st</sup> March 2019. The AO would prepare a budget to fund any deficit from an increase in drainage rate.</p> <p>The Committee considered that ratepayers should be aware that the statutory requirements of the Eels Regulations accounted for the biggest proportion of the increase. The PO explained that the statement posted with the rate demand had been used to illustrate this point to ratepayers.</p> <p><u>Medium Term Financial Plan</u> The AO had prepared the plan based on rate of 9.0p for 2019/20. The plan included the machinery replacement programme agreed by the Engineering Committee. Taking on board the earlier decision of the F&amp;GP Committee to fund a deficit from a rate increase the AO would amend the plan for the next meeting for the Committee to consider again.</p> <p><u>Cash Flow</u> The cash flow table to the end of March 2019 showed a projected cash balance of £1,082,000. From October 2018 the Developers Fund was included in the total, this had been identified on the balance sheet previously.</p>	<p><u>Action 4</u> AO to prepare a budget that funded a deficit from an increase in rate.</p>
2806.	<p><b>Payments Noted</b> Members noted the payments made between 1<sup>st</sup> August 2018 and 31<sup>st</sup> October 2018 and transfers made between accounts.</p>	
2807.	<p><b>Date of Next F&amp;GP Meeting</b> Members noted the next F&amp;GP Committee meeting would be held 23<sup>rd</sup> January 2019.</p>	
	Meeting closed at 11.45 am	

MEETING: FINANCE &amp; GENERAL PURPOSES COMMITTEE

MEETING DATE: 23 January 2019

REF: KW/A.2/2019

REPORT BY: PO

**IT REVIEW****Introduction**

At the F & GP Committee meeting held on 12 December 2018, Members resolved as follows:

***IT Review***

*The PO had invited quotes from IT support providers and received two responses. Members discussed the bids. The PO was waiting for a further reference from the fresh bidder. The Committee asked the PO to contact the Board's current supplier, who had proved reliable, and request a quote for a two-year contract and report back to the next Committee meeting.*

[Minute 2802 refers].

**Comparative costs from other providers**

As a reminder, the figures reported at the last meeting are repeated below.

COMPANY	TENDER FIGURE £pa
A	4,420.00
B	3,690.00
C	No bid
D	No bid

The Board's current supplier (Company A) is offering:

**For a three-year deal:**

- Annual costs held for the whole contract period irrespective of call volumes
- £200 pa discount off the Silver cover
- £100 pa discount off e-mail mobile support
- TOTAL savings of £900 over three years

**For a two-year deal:**

- As above minus the e-mail mobile support discount
- TOTAL savings of £600 over two years

**Recommendation** That in view of the savings illustrated above, Company A be appointed on the basis of a three-year contract.

*Kieran Warren*

*Principal Officer*



REF: MD

REPORT BY: Accounts Officer

## ACCOUNTS OFFICER REPORTS

### Introduction

The supporting information for items listed below are included in this section of the papers.

**1. Management Accounts - 1 April 2018 to 30<sup>th</sup> November 2018.**

The management accounts to 30<sup>th</sup> November 2018 shows a projected surplus of £1,536. This is against a budgeted surplus of £121. A positive variance of £1,415. The supporting notes explains the reasons for the variance.

**2. Forecast results for the year ended 31<sup>st</sup> March 2019.**

The outturn forecast shows a predicted surplus of £6,121. This is against a budgeted surplus of £17,460. A negative variance of £11,339. The supporting notes explains the reasons for the variance.

**3. Draft Budget for 2019/20**

The draft budget shows a surplus of £16,216. The draft budget assumes that the rate and levy is increased from 8.5p to 9.0p. The supporting notes explains the proposed increases/decreases in income and expenditure from the previous year.

**4. Capital Expenditure for 2018/19 and 2019/20**

The supporting papers include the proposed Capital Expenditure for 2019/20 and the actual Capital Expenditure in 2018/19 to 30<sup>th</sup> November 2018.

**5. Apportionment between Charging Authorities**

The annual values have been calculated as at 31 December 2018. This apportions the Special Levies between the Charging Authorities and the amount to be collected from the Agricultural Rate. A rate of 9.0p is illustrated.

**6. Medium Term Financial Plan 2019/24**

The Medium Term Financial Plan 2019/24 shows the following:

- In 2019/20 a surplus of £16,000;
- In 2020/21 a surplus of £59,000;
- In 2021/22 a surplus of £30,000;
- In 2022/23 a surplus of £12,000;
- In 2024/25 a surplus of £40,000.

The supporting notes explains the proposed/anticipated increases in income and expenditure for the next five years.

## **7. Cash Flow to April 2019**

The projected cash flow to April 2019 shows a projected cash balance of £1,189,000 at the end of this year.

## **8. Developers Funds as at 30<sup>th</sup> November 2018**

The schedule of Developers Funds shows the estimated balances as at 31<sup>st</sup> March 2019 and 31<sup>st</sup> March 2020.

### **Recommendations**

1. **Management Accounts - 1 April 2018 to 30<sup>th</sup> November 2018** – be noted;
2. **Forecast results for the year ended 31<sup>st</sup> March 2019** – be noted and presented to the Board for noting;
3. **Draft Budget for 2019/20** – be agreed and presented to the Board for approval;
4. **Capital Expenditure for 2018/19 and 2019/20** – be noted and presented to the Board for noting;
5. **Apportionment between Charging Authorities** – be noted and presented to the Board for noting;
6. **Medium Term Financial Plan 2019/24** – be agreed and presented to the Board for approval;
7. **Cash Flow to April 2019** - be noted;
8. **Developers Funds as at 30<sup>th</sup> November 2018** - be noted and presented to the Board for noting.

*Martin Dear*

*Accounts Officer*

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### BALANCE SHEET AS AT 30 NOVEMBER 2018

	Note	£	30/11/18 £	30/11/17 £	Variance £	31/03/18 £	Variance £
<b>FIXED ASSETS</b>							
Fixed Assets	1	<u>728,489</u>	<b>728,489</b>	<b>830,651</b>	-102,162	<b>787,465</b>	-58,976
<b>LONG TERM ASSETS</b>							
Investments		<u>576,886</u>	<b>576,886</b>	<b>586,501</b>	-9,615	<b>573,801</b>	3,085
<b>CURRENT ASSETS</b>							
Stock +WiP		45,703		39,569	6,134	53,208	-7,505
Trade debtors		2,030		252	1,778	917	1,113
Drainage rate debtors		106		8,732	-8,626	0	106
Levy Debtors		0		0	0	0	0
VAT Claim		5,265		3,066	2,199	5,289	-24
Special Levies		3,596		0	3,596	0	3,596
Severnside		0		44,667	-44,667	0	0
Prepayments		13,739		16,579	-2,840	35,660	-21,921
Cash at bank and in hand		1,683,422		953,207	730,215	975,669	707,753
Short term deposits		<u>0</u>		<u>400,000</u>	<u>-400,000</u>	<u>400,225</u>	<u>-400,225</u>
			<b>1,753,861</b>	<b>1,466,072</b>	287,789	<b>1,470,968</b>	282,893
<b>CURRENT LIABILITIES</b>							
Trade Creditors		-24,284		-15,224	-9,060	-20,577	-3,707
Other Creditors		-31,168		-28,669	-2,499	-25,697	-5,471
Accrued expenses		-622		0	-622	-10,025	9,403
Finance Leases due within one year		-886		0	-886	-886	0
Prepaid Rates	2	-36,763		-35,589	-1,174	0	-36,763
Prepaid Levies	2	-395,054		-386,224	-8,830	-328,782	-66,272
Prepaid Severnside		<u>-13,733</u>		<u>0</u>	<u>-13,733</u>	<u>0</u>	<u>-13,733</u>
			<b>-502,510</b>	<b>-465,706</b>	-36,804	<b>-385,967</b>	-116,543
<b>NET CURRENT ASSETS</b>			<b>1,251,351</b>	<b>1,000,366</b>	250,985	<b>1,085,001</b>	166,350
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>2,556,726</b>	<b>2,417,518</b>	139,208	<b>2,446,267</b>	110,459
<b>LONG TERM LIABILITIES</b>							
Finance Leases		-221		-1,504	1,283	-1,016	795
Pension scheme deficit		<u>-954,000</u>		<u>-1,097,000</u>	143,000	<u>-954,000</u>	0
			<b>-954,221</b>	<b>-1,098,504</b>	144,283	<b>-955,016</b>	795
<b>NET ASSETS</b>			<b>1,602,505</b>	<b>1,319,014</b>	<b>283,491</b>	<b>1,491,251</b>	<b>111,254</b>
<b>FINANCED BY:</b>							
<b>CAPITAL ACCOUNT</b>							
			<b>666,569</b>	<b>666,569</b>	0	<b>666,569</b>	0
<b>INCOME AND EXPENDITURE ACCOUNT</b>							
Balance brought forward		523,570		477,926	45,644	477,926	45,644
Net surplus for the 8 months		<u>1,536</u>		<u>-9,715</u>	11,251	<u>45,644</u>	<u>-44,108</u>
			<b>525,106</b>	<b>468,211</b>	56,895	<b>523,570</b>	1,536
Developer (Commutated Sums) Reserve			<b>887,632</b>	<b>901,899</b>	-14,267	<b>843,235</b>	44,397
Revaluation Reserve			<b>144,583</b>	<b>146,042</b>	-1,459	<b>146,042</b>	-1,459
Pump Station Reserve	3		<b>332,615</b>	<b>233,293</b>	99,322	<b>265,835</b>	66,780
Pension Reserve			<b>-954,000</b>	<b>-1,097,000</b>	143,000	<b>-954,000</b>	0
			<b>1,602,505</b>	<b>1,319,014</b>	<b>283,491</b>	<b>1,491,251</b>	<b>111,254</b>

#### Notes

- Fixed Assets include purchases, sales and depreciation for 8 months to 30 November 2018.
- In all cases the balance sheet has been adjusted to reflect receipts and payments made in advance of the period earned or due.
- This Reserve is held as cash and increases by £14,583 each month.  
There is a corresponding monthly charge in the income and expenditure account.

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

**INCOME AND EXPENDITURE 8 MONTHS TO 30 November 2018**

Income	Note	Actual	Budget	Variance	30 November	Variance
		£	£	£	2017	£
Levies charged to Authorities	1	790,108	790,108	0	754,895	35,213
Agricultural Rates	1	73,526	73,533	-7	71,178	2,348
Rechargeable works		12,636	12,000	636	24,741	-12,105
Application fees		2,850	0	2,850	1,200	1,650
Consultancy Fees Recharged		21,456	0	21,456	0	21,456
Surplus on sale of assets		614	-158	772	3,249	-2,635
Miscellaneous Income		0	800	-800	120	-120
Foreign Water Grant		107,094	107,094	0	105,119	1,975
Sevenside drawdowns	1	27,467	27,467	0	32,667	-5,200
Interest		1,793	1,000	793	689	1,104
<b>Total</b>		<b>1,037,544</b>	<b>1,011,844</b>	<b>25,700</b>	<b>993,858</b>	<b>43,686</b>
<b>Expenditure</b>						
Payroll	2	471,224	461,296	-9,928	441,843	-29,381
Office maintenance		14,336	18,000	3,664	13,596	-740
Maintenance	3	244,060	237,346	-6,714	224,750	-19,310
EA Levy		137,058	137,058	0	134,370	-2,688
Motor travel and subsistence	4	20,017	13,441	-6,576	15,513	-4,504
Communications		3,353	2,833	-520	2,341	-1,012
Administration	5	23,825	24,033	208	27,946	4,121
Engineering Consultancy fees		36,618	30,000	-6,618	36,080	-538
M49 culvert consultants fees		0	0	0	6,000	6,000
Legal and professional fees		2,880	4,000	1,120	4,564	1,684
Audit and Accountancy fees		0	0	0	2,113	2,113
Depreciation		80,658	82,116	1,458	92,706	12,048
Bank charges		1,979	1,600	-379	1,751	-228
<b>Total</b>		<b>1,036,008</b>	<b>1,011,723</b>	<b>-24,285</b>	<b>1,003,573</b>	<b>-32,435</b>
<b>Surplus for 8 months</b>		<b>1,536</b>	<b>121</b>	<b>1,415</b>	<b>-9,715</b>	<b>11,251</b>

## Notes on Variances

The results for 8 months show a surplus of £1,536 against a budget surplus of £121.

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) Payroll - Increase due to pay awards.

3) Maintenance costs analysis is as follows:

	Actual £	Budget £	Variance £	Explanation of major variances
Plant Maintenance	54,504	48,130	-6,374	Energreen, Bomford Mower and Claas Tractor repairs. Gates, pipes, posts, fill material and fencing. Installing Flap Valves at Oldbury (£3,715 recharged).
Maintenance Compensation	1,006	700	-306	
Vehicle, Plant	55,748	48,240	-7,508	Red Diesel (Gas Oil) Purchases
Workshop Fixtures & Fittings	6,479	7,060	581	
Pump Station Electricity	5,410	11,750	6,340	
Health & Safety	4,247	4,800	553	
Pump Station Reserve	116,666	116,666	0	
	244,060	237,346	-6,714	

4) Motor travel and subsistence - increase due to backdated ECU and room hire and lunch for board meeting 7 November 2018.

5) Administration costs include £2,026 in respect of 2018/19 rates which are based on land holdings less than 125 AV and deemed uneconomical to collect.

LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

Proposed Budget 2019/20

	Budget 2018/19 8.5p	Predicted Out turn 2018/19	Variance	Notes	Proposed Budget 2019/20 9.0p	Variance	Notes
column	£ 1	£ 2	£ 3(2-1)		£ 4	£ 5(4-2)	
<b>Income</b>							
Levies charged to authorities	1,185,162	1,185,162	0		1,259,073	73,911	10
Agricultural rate	110,299	110,330	31		116,673	6,343	10
Foreign Water Grant	160,641	160,641			163,854	3,213	17
Rechargeable works	20,000	20,000	0		20,000	0	
Application fees & wayleaves	1,200	2,850	1,650	1	3,000	150	
Plan checking fees	0	0	0		0	0	
Eng. Consultancy recharged	0	21,456	21,456	1	0	-21,456	11
Severnside capital drawdown	20,600	20,600	0		21,218	618	12
Severnside maintenance drawdown	20,600	20,600	0		21,218	618	12
Bank interest	1,500	3,000	1,500	1	3,000	0	
Miscellaneous income	0	0	0		0	0	
Book profit (loss) on plant sales	-158	614	772	2	9,489	8,875	13
<b>Total</b>	<b>1,519,844</b>	<b>1,545,253</b>	<b>25,409</b>		<b>1,617,525</b>	<b>72,272</b>	
<b>Expenditure</b>							
Payroll	673,511	697,190	-23,679	3	707,201	-10,011	14
Office maintenance	21,800	21,800	0		22,475	-675	
Plant maintenance	183,500	190,500	-7,000	4	193,500	-3,000	15
EA Levy	205,587	205,587	0		209,699	-4,112	16
Motor, travel & subsistence	20,862	22,862	-2,000	5	26,246	-3,384	17
Communications	4,250	5,250	-1,000	6	5,250	0	18
Administration	36,100	36,100	0		36,680	-580	
Eng. Consultancy general	45,000	55,000	-10,000	7	45,000	10,000	
Eng. Consultancy recharged	0	0	0		0	0	
Eng. Consultancy De-maining	0	0	0		30,000	-30,000	19
Legal & professional fees	6,000	3,000	3,000	8	3,000	0	
Audit & accountancy fees	5,000	5,000	0		5,000	0	
Depreciation	123,174	119,243	3,931	9	114,258	4,985	20
Bank charges	2,600	2,600	0		3,000	-400	
<b>Total</b>	<b>-1,327,384</b>	<b>-1,364,132</b>	<b>-36,748</b>		<b>-1,401,309</b>	<b>-37,177</b>	
<b>Transfer to pump station reserve</b>	<b>-175,000</b>	<b>-175,000</b>	<b>0</b>		<b>-200,000</b>	<b>-25,000</b>	21
<b>Surplus to General reserve</b>	<b>17,460</b>	<b>6,121</b>	<b>-11,339</b>		<b>16,216</b>	<b>10,095</b>	

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

**Predicted out turn                      2018/19**

### Notes

- 1 This reflects the activity in the year to 30 November 2018.
- 2 Net effect of the sale of the Norton trailer, the Nissan Navara and obsolete computer equipment being written off. Plus the sale of the Land Rover canopy.
- 3 Increase due to annual pay award and Fitter, Foreman and Accounts Officer pay reviews.
- 4 Plant Maintenance is going to be overspent due to machinery repair costs and the cost of Diesel. This is partly offset by pump station electricity costs being below budget.
- 5 Increase due to backdated ECU allowance.
- 6 This reflects the activity in the year to 30 November 2018.
- 7 This increased expenditure results from increased income for recharged consultancy fees.
- 8 This reflects the activity in the year to 30 November 2018.
- 9 The Depreciation charge lower than expected. This is due to an adjustment of the revaluation of Marshfield building and no unexpected purchases.

**Proposed Budget                      2019/20**

### Notes

The proposed budget indicates a surplus of £16,216 if the rate is increased to 9.0p. 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.

- 10 This figure indicates a levy increase to 9.0p. Agricultural rates based on 125 Annual Value and below are deemed uneconomic to collect. This is estimated to be £2,170 in 2019/20.
- 11 Income does not include any consultancy fees recharged in respect of any rechargeable work that might be carried out.
- 12 Severnside drawdowns are based on a 3% increase each year.
- 13 This is the assumed profit on sale of the New Holland Excavator.
- 14 Payroll assumes an annual pay award of 2% in July 2019.
- 15 Plant Maintenance has been increased to reflect the continued pressure on this budget.
- 16 The EA levy and the Foreign Water Grant will increase by 2% per annum.
- 17 This is the increase in the ECU allowance
- 18 Decrease in Public Notice Adverts budget as no longer required to place notices in local press.
- 19 Provision for Eng. Consultancy Fees for De-maining project.
- 20 Depreciation Charge is low and will increase in future years as major plant and machinery purchases are made.
- 21 The transfer to the Pump Station Reserve has been increased to £200,000.

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### Capital Expenditure Budget 2019/20

	Budget Purchases cost	Purchase cost	Sales book value	Proceeds of sale	Book profit on sale (loss)
	£	£	£	£	£
<b>Plant and Machinery</b>					
JCB JS110W Hydradig Wheeled Excavator	92,650				
Sale of New Holland Excavator WX09 FYF			4,011	13,500	9,489
	<b>92,650</b>	<b>0</b>	<b>4,011</b>	<b>13,500</b>	<b>9,489</b>
<b>Motor Vehicles</b>					
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total fixed asset changes</b>	<b>92,650</b>	<b>0</b>	<b>4,011</b>	<b>13,500</b>	<b>9,489</b>



## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### Capital Expenditure Budget 2018/19

	Budget Purchases cost £	Purchase cost £	Sales book value £	Proceeds of sale £	Book profit on sale £
<b>Plant and Machinery</b>					
Items not included in original budget					
Purchase of Bowser 950l Double Axle		3,525			
Sale of Trailer Norton No.2			2	1,909	1,907
	<b>0</b>	<b>3,525</b>	<b>2</b>	<b>1,909</b>	<b>1,907</b>
<b>Office</b>					
Items not included in original budget					
Write off - ECPC Core duo			47		-47
Write off - ECPC Core duo			61		-61
Write off - Server and Laptops			1,460		-1,460
Purchase - 2 Laptops and 1 Computer		1,765			
	<b>0</b>	<b>1,765</b>	<b>1,568</b>	<b>0</b>	<b>-1,568</b>
<b>Motor Vehicles</b>					
New Ford Ranger - WP18 GXY	25,000	23,578			
Sale of Nissan Navara OV57 FPK			4,158	4,167	9
	<b>25,000</b>	<b>23,578</b>	<b>4,158</b>	<b>4,167</b>	<b>9</b>
<b>Total fixed asset changes</b>	<b>25,000</b>	<b>28,868</b>	<b>5,728</b>	<b>6,076</b>	<b>348</b>

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### APPORTIONMENT BETWEEN CHARGING AUTHORITIES

Charging Authorities	CHARGING AUTHORITIES LEVIES ANNUAL VALUES AS AT 31 December 2018		Proposed Levy 2019/20	Previous Levy 2018/19	Increase due to land transfers, rates to levies	Increase due to levy and rate rise of 0.5p	Total Increase
	AV	Percentage	0.090 £	0.085 £	£	£	£
Bristol City Council	7,589,404	49.65	683,046	645,099	0	37,947	37,947
South Gloucestershire Council	3,410,262	22.31	306,924	286,090	3,782	17,051	20,834
Stroud District Council	1,596,563	10.44	143,691	135,708	0	7,983	7,983
Gloucester City Council	729,073	4.77	65,617	61,971	0	3,645	3,646
Forest of Dean Council	450,501	2.95	40,545	38,113	180	2,253	2,432
Herefordshire Council	123,087	0.81	11,078	10,462	0	615	616
Tewkesbury Borough Council	73,933	0.48	6,654	6,284	0	370	370
Malvern Hills District Council	16,880	0.11	1,519	1,435	0	84	84
	<b>13,989,703</b>	<b>91.52</b>	<b>1,259,073</b>	<b>1,185,162</b>	<b>3,963</b>	<b>69,949</b>	<b>73,911</b>
<b>Local Authorities</b>	13,989,703	91.52	1,259,073	1,185,162	3,963	69,949	73,911
<b>Agricultural rates (per DRS)</b>	1,296,367	8.48	116,673	110,299	-108	6,482	6,374
	<b>15,286,070</b>	<b>100.00</b>	<b>1,375,746</b>	<b>1,295,461</b>	<b>3,855</b>	<b>76,430</b>	<b>80,285</b>

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

**MTFP ( Medium Term Financial Plan)**

**A) Income and Expenditure**

	Rate - Pence in the Pound						Total all years 2020/24 £000's
	8.5 No Increase	9.0 Increase	9.5	10.0	10.5	11.0	
	Year 2019/20 Budget £000's	Year 2019/20 Budget £000's	Year 1 2020/21 Estimate £000's	Year 2 2021/22 Estimate £000's	Year 3 2022/23 Estimate £000's	Year 4 2023/24 Estimate £000's	
Income (line10)	1,536	1,617	1,706	1,770	1,863	1,929	7,268
Expenditure (line 24)	1,601	1,601	1,646	1,739	1,851	1,889	7,126
<b>Net surplus/-deficit (line 25)</b>	<b>-65</b>	<b>16</b>	<b>59</b>	<b>30</b>	<b>12</b>	<b>40</b>	<b>142</b>
<b>Free reserves b/f (line26)</b>	650	650	666	725	756	767	666
<b>Free reserves c/f (line27)</b>	<b>585</b>	<b>666</b>	<b>725</b>	<b>756</b>	<b>767</b>	<b>807</b>	<b>807</b>
<b>Revenue reserve as % of expenditure</b>	<b>36.57%</b>	<b>41.59%</b>	<b>44.06%</b>	<b>43.44%</b>	<b>41.43%</b>	<b>42.74%</b>	<b>11.33%</b>

**B) Working Capital - Cash Flow**

	Year 2019/20 Budget £000's	Year 2019/20 Budget £000's	Year 1 2020/21 Estimate £000's	Year 2 2021/22 Estimate £000's	Year 3 2022/23 Estimate £000's	Year 4 2023/24 Estimate £000's	Total all years 2020/24 £000's
Balances b/f	650	650	691	695	625	491	691
Net cash movement	-40	41	4	-70	-134	116	-84
<b>Balances c/f</b>	<b>610</b>	<b>691</b>	<b>695</b>	<b>625</b>	<b>491</b>	<b>607</b>	<b>607</b>

**C) Cash at Bank**

	Year 2019/20 Budget £000's	Year 2019/20 Budget £000's	Year 1 2020/21 Estimate £000's	Year 2 2021/22 Estimate £000's	Year 3 2022/23 Estimate £000's	Year 4 2023/24 Estimate £000's	Total all years 2020/24 £000's
<b>Working Capital</b>	<b>610</b>	<b>691</b>	<b>695</b>	<b>625</b>	<b>491</b>	<b>607</b>	<b>607</b>
<b>Pump Station Reserve</b>	<b>178</b>	<b>178</b>	<b>50</b>	<b>300</b>	<b>189</b>	<b>489</b>	<b>489</b>
<b>Developer Reserve</b>	<b>269</b>	<b>269</b>	<b>226</b>	<b>181</b>	<b>135</b>	<b>88</b>	<b>88</b>
	<b>1,057</b>	<b>1,138</b>	<b>971</b>	<b>1,106</b>	<b>816</b>	<b>1,184</b>	<b>1,184</b>

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

**Medium Term Financial Plan (MTFP)**

			Rate - Pence in the Pound						
			8.5	9.0	9.5	10.0	10.5	11.0	
			No Increase	Increase					
			YEAR	YEAR	YEAR 1	YEAR 2	YEAR 3	YEAR 4	Total
			2019/20	2019/20	2020/21	2021/22	2022/23	2023/24	all years
			Budget	Budget	Estimate	Estimate	Estimate	Estimate	2020/24
			£000's	£000's	£000's	£000's	£000's	£000's	£000's
Income and Expenditure basis	Line	Note							
<b>Income</b>									
Levies and charges to Authorities	1	1	1,185	1,259	1,329	1,399	1,469	1,539	5,736
Agricultural rates	2	2	110	117	123	130	136	143	532
sub total +	3		1,295	1,376	1,452	1,529	1,605	1,681	6,267
Foreign Water Grant + Grant in aid		3	164	164	167	171	174	178	689
Drawdown from Severnside funds	5	4	42	42	43	45	46	47	181
Other Income	6		23	23	20	20	20	20	80
Bank interest	7	5	3	3	2	2	2	2	8
Surplus on sale of fixed assets	8		9	9	21	4	16	1	42
sub total +	9		241	241	254	241	258	248	1,000
total+	10		1,536	1,617	1,706	1,770	1,863	1,929	7,268
<b>Expenditure</b>									
Payroll	11	6	707	707	721	736	750	765	2,972
Office maintenance	12		22	22	22	22	22	22	88
Maintenance plant and machinery	13	7	194	194	204	214	225	236	878
EA Levy	14	3	210	210	214	218	223	227	883
Motor travel and subsistence	15		26	26	26	26	26	26	104
Communications	16		5	5	5	5	5	5	20
Administration	17	8	37	37	38	38	39	40	155
Engineering consultancy fees	18	9	75	75	45	45	45	45	180
Legal and professional fees	19		3	3	3	3	3	3	12
Audit and Accountancy fees	20		5	5	5	5	5	5	20
Depreciation	21	10	114	114	136	174	231	212	752
Bank charges	22		3	3	3	3	3	3	12
Transfer to pump station reserve	23	11	200	200	225	250	275	300	1,050
total	24		1,601	1,601	1,646	1,739	1,851	1,889	7,126
<b>Net estimated +surplus -deficit</b>	25		-65	16	59	30	12	40	142
<b>Free reserves</b>	26	b/f	650	650	666	725	756	767	666
<b>Free reserves</b>	27	c/f	585	666	725	756	767	807	807
<b>Adjust for non cash items</b>									
Depreciation	28	10	114	114	136	174	231	212	752
Surplus on sale on fixed assets	29		-9	-9	-21	-4	-16	-1	-42
<b>Cash items not included</b>									
Capital purchases net of sales receipts	30	12	-80	-80	-170	-270	-360	-135	-935
<b>Adjustment for cash flow purposes</b>	31		25	25	-56	-100	-145	76	-225
Net creditors/debtors	32		0	0					
<b>Net cash flow movement</b>	33		-40	41	4	-70	-134	116	-84
Working Capital	34	b/f	650	650	691	695	625	491	691
<b>Working Capital</b>	35		610	691	695	625	491	607	607
Add pump station reserve	36		178	178	50	300	189	489	489
Add Developer Reserve	37		269	269	226	181	135	88	88
<b>Bank balances</b>	38	c/f	1,057	1,138	971	1,106	816	1,184	1,184

**Note:**

- Proposed rates and levies increase.
- Agricultural rates - there will be a write off of £2,170 due to under 125 AV not collected.
- EA have informed the Board that a net annual payment of £45,000 will increase by 2% per annum
- Assumes a 3% increase per annum.
- Bank interest assumed at 0.5% on average annual balances
- Based on current headcount. 2.0% annual pay increase 2019 to 2024.
- Assumes a 5% increase in costs per annum.
- Assumes that Business Rates and Utility bills increase by 3% per annum.
- Includes £30,000 for De-maining surveys for 1 year only (2019/20).
- Depreciation is a non cash item and is added back for cash flow purposes.
- The transfer to the Pump Station Reserve increases by £25,000 per annum.
- Capital purchases/sales include :-  
 In 2019/20 JCB Hydradig Wheeled Excavator £93k less proceeds New Holland WX09 FYF £13k = £80k  
 In 2020/21 Energreen 1500, £200k less proceeds Energreen AU11 HCH £30k = £170k.  
 In 2021/22 Claas Mower £150k, less proceeds Claas 697 OU07 JXX £10k = 140k  
 New Holland Excavator £140k, less proceeds Hyundai WX12 CWL £10k = £130k. Total for the year £270k  
 In 2022/23 Energreen SPV3 £400k, less proceeds Energreen VX65 HVB £40k = £360k.  
 In 2023/24 New Kobelco Excavator £125k , less proceeds Kobelco Excavator WU16 TZM £15k = £110k.  
 New Isuzu £30k, less proceeds Isuzu WU17 NVD £5K = £25k. Total for the year £135k.  
 In 2024/25 Energreen SPV2 £300k, less proceeds Energreen VX65 HTA £40k = £260k  
 New Ford Ranger £30k, less proceeds Ford WP18 GXY £5K = £25k. Total for the year £285k.

## Lower Severn (2005) Internal Drainage Board

### CASH FLOW

		2018										2019		
		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</b>	No 1 A/c													
<b>Balance b/f</b>		<b>391</b>	<b>100</b>	<b>233</b>	<b>139</b>	<b>62</b>	<b>74</b>	<b>100</b>	<b>67</b>	<b>67</b>	<b>211</b>	<b>49</b>	<b>35</b>	<b>30</b>
Other income	3	18	1	6	9	16	2	3	22	83	9	7	7	7
VAT		0	5	4	5	3	9	5	6	5	3	2	2	2
Severnside		0	46	0	0	0	41	0	0	0	0	0	0	0
Levies	1	0	99	175	0	0	0	0	0	583	0	0	0	0
Rates	2	0	63	22	0	9	4	1	1	0	0	0	0	0
<b>sub total</b>		<b>409</b>	<b>314</b>	<b>440</b>	<b>153</b>	<b>90</b>	<b>130</b>	<b>109</b>	<b>96</b>	<b>738</b>	<b>223</b>	<b>58</b>	<b>44</b>	<b>39</b>
Expenditure	3	-54	-26	-40	-36	-31	-30	-27	-48	-57	-119	-57	-60	-60
Plant		0	0	0	0	-29	0	0	0	0	0	0	0	0
EA Levy		0	0	-11	0	-11	0	0	-11	0	0	-11	0	0
Transfer to No. 2 A/c		-55	-55	-50	-55	-55	-65	-65	-70	-70	-55	-55	-54	-55
Net transfers	3	-200	0	-200	0	110	65	50	100	-400	0	100	100	150
<b>sub total</b>		<b>-309</b>	<b>-81</b>	<b>-301</b>	<b>-91</b>	<b>-16</b>	<b>-30</b>	<b>-42</b>	<b>-29</b>	<b>-527</b>	<b>-174</b>	<b>-23</b>	<b>-14</b>	<b>35</b>
<b>Balance c/f</b>		<b>100</b>	<b>233</b>	<b>139</b>	<b>62</b>	<b>74</b>	<b>100</b>	<b>67</b>	<b>67</b>	<b>211</b>	<b>49</b>	<b>35</b>	<b>30</b>	<b>74</b>
<b>Other balances</b>														
<b>NatWest</b>														
No 2 Account		31	32	29	30	29	33	32	34	38	31	31	31	31
Bonus Saver	4	529	529	729	729	619	554	599	1,034	1,434	934	834	734	584
Deposit	5										100	100	100	100
Lloyds Deposit	6	400	400	400	400	401	401	307	0	0	400	400	400	400
<b>Total</b>		<b>960</b>	<b>961</b>	<b>1,158</b>	<b>1,159</b>	<b>1,049</b>	<b>988</b>	<b>938</b>	<b>1,068</b>	<b>1,472</b>	<b>1,465</b>	<b>1,365</b>	<b>1,265</b>	<b>1,115</b>
<b>All LSIDB balances</b>		<b>1,060</b>	<b>1,194</b>	<b>1,297</b>	<b>1,221</b>	<b>1,123</b>	<b>1,088</b>	<b>1,005</b>	<b>1,135</b>	<b>1,683</b>	<b>1,514</b>	<b>1,400</b>	<b>1,295</b>	<b>1,189</b>

The LSIDB balances include £265,835 of pumping station reserve at 31/03/2018. There are transfers to this reserve of £175,000 in 2018/19.

The forecast spend in year is £212,683. Forecast Pump Station Reserve at 31/03/2019 is £228,152.

Pump Station Reserve as at 30/11/2018 is £332,615.

From October All LSIBD Balances includes Developers (Commutated Sums) cash.

1. Levies received May and November
2. Rates received in May
3. Income and Expenditure as per Budget profile.
4. Direct Bonus Saver earns 0.2% interest
5. Deposit Account - 35 Day Notice earns 0.55% interest
6. Deposit Account - 32 Day Notice earns 0.75% 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 2018</b>		
Cash at bank and in hand	1,683,422	
Less Petty Cash	184	
Cash at Bank	1,683,238	
Less: Cash Flow as at 30 November 2018	1,683,238	0
<b>LSIDB Working Cash</b>	1,039,877	
<b>Pump Reserve</b>	332,615	
<b>Developer Reserve</b>	310,746	
	1,683,238	0

### Investments

	As at 30 November 2018
	£
Capital	
Amount through Smith & Williamson (net)	500,000
Market value	566,707
<b>Change in value</b>	66,707
Income	10,179
<b>Total return</b>	<b>76,886</b>
<b>Portfolio return since 31 December 2017</b>	<b>-4.05%</b>
Note: Market Index Movements	
MSCI WMA Balanced NR	-1.18
MSCI World NR	4.75

## LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

### Developers Funds November 2018

	£
Balance at 1 April 2018	843,235
Increase in value of investments	3,085
Unit 7 Central Park	82,450
Interest received	62
Transfer to Board 2018/19 Maintenance and Capital	-41,200
<b>Estimated balance 31/03/2019</b>	<u>887,632</u>
Transfer to Board 2019/20 Maintenance and Capital	-42,436
<b>Estimated balance 31/03/2020</b>	<u><b>845,196</b></u>

Payments to be **Noted****November 2018**

Payment Date From : 01/11/2018

Payment Date To : 30/11/2018

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterly Maintenance Cover	563.00
Mr P Burford	P Burford - Mileages for 26/09/18	27.00
The Trainline.Com	Train travel for MR to Ada Conference	207.47
RS COMPONENTS LTD	Replacement LED Lights for Workshop	393.98
TAILORMADE OFFICE SUP.LTD	Clipboards	13.15
RS COMPONENTS LTD	LED Lighting for workshop	248.47
CROMWELL GROUP HOLDINGS LTD	Gloves	33.60
CROMWELL GROUP HOLDINGS LTD	Welding rods, Cutting Discs	175.27
CROMWELL GROUP HOLDINGS LTD	Drill Bits, Gal Spray	56.71
CROMWELL GROUP HOLDINGS LTD	Gloves	20.16
Chartered Institution of Water & Environmental	Annual Membership for 2019 for JD	98.00
Chartered Institution of Water & Environmental	Annual Membership for 2019 for JT	98.00
ENGINEERING & HIRE LTD	Replacement knives for WX09 FYF	127.56
ENGINEERING & HIRE LTD	Replacement knives for AU11 HCH	127.56
ENGINEERING & HIRE LTD	Replacement knives for WX12 CWL	127.56
ENGINEERING & HIRE LTD	Replacement knives for WO14 OEY	127.56
ENGINEERING & HIRE LTD	Replacement knives for VX65 HTA	127.56
ENGINEERING & HIRE LTD	Replacement knives for VX65 HTB	127.56
ENGINEERING & HIRE LTD	Replacement knives for WU16 TZM	127.63
DVLA	Vehicle Tax for VN62 RPY	250.00
DVLA	Credit card fee	2.50
AVON ALARMS LTD	Attending to fault on Intruder System	148.39
Legal & General Assurance Society Ltd	Balance on Ill Health Liability Insurance	692.70
Konica Minolta Business Solutions (UK) Ltd	Quarterly Hire of Photocopier	83.88
K J Conner & Son	Cleaning for October	276.00
TESCO	Petrol for Chainsaws	33.48
Rapid Racking	Euro stack boxes	134.40
Konica Minolta Business Solutions (UK) Ltd	Quarterley Printing Charge	85.14
BRT Group	Bearings & Seal for Energreen	62.54
Pitney Bowes Ltd	Franking Machine Rental	15.54
Certas Energy UK Ltd	6070 litres Gas Oil	4,443.24
Motion Consultants Ltd	General Consultancy Advice for Sep	1,008.00
Motion Consultants Ltd	Saul Pump Station Project for Sep	3,500.38
Moorepay Ltd	Payroll costs for Oct	100.14
RS COMPONENTS LTD	Battery for Fuel Pump	4.64
Avon Hydraulics (UK) Ltd	Hydraulic hose assembly for WX09 FYF	60.00
Avon Hydraulics (UK) Ltd	Replacement hose for fuel tank	120.00
MERRETT D C	Transportation for WU16 TZM	180.00
NATWEST	Card Fee for AT	35.00
NATWEST	Card Fee for JD	35.00
NATWEST	Card Fee for JT	35.00
NATWEST	Card Fee for PD`	35.00
Picksons	Work lamps for VX65 HTA	80.02
Hydroscand Ltd	2 x hose assemblies for WU16 TZM	69.73
Molson Equipment Services Ltd	Labour on repairs to WO14 OEY	721.50
Molson Equipment Services Ltd	Parts on repairs to WO14 OEY	235.39
Hidrostal Ltd	Supply of new eel friendly pump for Saul P/S	<b>Invoice FYI 30,926.16</b>
ALLCAP LTD	Padlocks	369.12
GAP SUPPLIES	Overflow pipe for yard lighting	2.50
Smiths (Gloucester) Ltd	Waste Management Services	32.88
Myshowplates.com	Number plates for WP18 GXY	34.90
The Trainline.Com	Train travel for JT - Ada Conference	172.31
Mr G Simms	Train travel for GS - Ada Conference	101.35
FILTRATION LTD	Filters for OU07 JXX	61.00
FILTRATION LTD	Filters for WX14 LGO	272.10
FILTRATION LTD	Filters for VX65 HTA	27.60
FILTRATION LTD	Filters for AU11 HCH	266.86
FILTRATION LTD	Filters for VX05 OGT	57.06
FILTRATION LTD	Filters for WU16 TZM	132.46
FILTRATION LTD	Filters for WO14 OEY	132.46



Payments to be **Noted****November 2018**

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
FILTRATION LTD	Filters for vx65 hvb	70.44
TONY CULLIMORE SERVICES	Gate spring hooks, Repair links, Hooks	33.07
Dual Energy Direct Ltd	Lapperditch Electricity	17.67
Dual Energy Direct Ltd	Wicks Green Electricity	26.33
Dual Energy Direct Ltd	Oldbury P/S Electricity	28.85
Dual Energy Direct Ltd	Saul Electricity	12.11
Dual Energy Direct Ltd	Elmore Back Electricity	9.93
Dual Energy Direct Ltd	Office Electricity	237.80
Dual Energy Direct Ltd	Marshfield Electricity	85.52
ZEN INTERNET LTD	Monthly Internet Charge	46.50
LISTER WILDER LTD	Parts for AU11 HCH	260.64
LISTER WILDER LTD	Parts for VX65 HTA	260.64
LISTER WILDER LTD	Parts for VX65 HVB	260.66
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	732.00
Citation Ltd	Legal Fees	300.00
BBL BATTERIES	To Recharge (AT)	131.23
Hidrostal Ltd	Change Saul pump to VSD operation	957.60
Plan Communications Ltd	Mobile phones bill	223.20
Hydroscand Ltd	Hydraulic hose for WX12 CWL	64.01
RIDDLE MR M	Chairmans Honorarium for Nov 18 - Nov 19	3,787.50
Cllr S Morgan	S Morgan - Mileages for 07/11/18	16.65
Mr BB Richards	B Richards - Mileages for 07/11/18	20.70
Mrs F Collins	F Collins - Mileages for 07/11/18	26.10
Mr CJN Williams	C Williams - Mileages for 07/11/18	19.80
Cllr Bronwen Behan	B Behan - Mileages for 07/11/18	26.10
Mr K Withers	K Withers - Mileages for 07/11/18	13.50
HORE MR J	J Hore - Mileages for 07/11/18	9.90
Mr P Abraham	P Abraham - Mileages for 07/11/18	19.00
Rose Hewlett	R Hewlett - Mileages for 07/11/18	11.25
Cllr E Orpen	E Orpen - Mileages for 07/11/18	9.00
Mr R Godwin	R Godwin - Mileages for 07/11/18	15.30
Mr I Ractliffe	I Ractliffe - Mileages for 07/11/18	11.25
Mr P Burford	P Burford - Mileages for 07/11/18	27.00
Mr J Nicholls	J Nicholls - Mileages for 07/11/18	5.40
Hidrostal Ltd	BPL Pump Condition Monitor	900.00
CROMWELL GROUP HOLDINGS LTD	Assort screws, bolts, nuts etc	176.74
CROMWELL GROUP HOLDINGS LTD	Keyless Drill Chuck	69.40
SWADA	Lunch for 3 x delegates	30.00
BRITISH TELECOM	Alternative phone line	45.47
Cablestream Ltd	Office phone line rental & calls	75.62
Information Commissioner's Office	Registration fee for 2018/19	55.00
		<u>56,993.05</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	56,993.05
Credits	(58.80)
<b>Amount Paid this Period (Supplier Invoices)</b>	<b>56,934.25</b>

**Bank Payments for November 2018**

NatWest	Bankline Charge	109.80
NatWest	Bank Charges	40.03
	<b>Amount Paid this Period (Bank Payments)</b>	<b>149.83</b>

**Total Amount Paid this Period - November 2018**  
**£57,084.08**

Payments to be **Noted**

December 2018

Payment Date From : 01/12/2018

Payment Date To : 31/12/2018

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
HYSLOP MR R	R Hyslop - Mileages for 10/05/18	26.10
Fuel Tank Shop Ltd	Fuel level guage for diesel tank	78.00
HM Land Registry	Map Enquiry	3.00
HM Land Registry	Map Enquiry	3.00
HM Land Registry	Map Enquiry	3.00
HM Land Registry	Map Enquiry	6.00
HM Land Registry	Map Enquiry	6.00
HM Land Registry	Map Enquiry	3.00
HM Land Registry	Map Enquiry	3.00
HM Land Registry	Map Enquiry	3.00
G.R.Fasteners & Eng Supplies	Socket cap screws for stock	10.80
Ebay	Ebay fees for Oct 18	60.64
Orchard Computer Services	Quarterly Maintanance Cover	558.00
Vehicle Wiring Products	Pin towing plugs & sockets	29.54
Cutwel Ltd	Various drill bits	56.12
TESCO	Petrol for chainsaws	25.25
HM Land Registry	Map Enquiry	6.00
Certas Energy UK Ltd	6000 litres Gas Oil	4,366.80
Cadcorp	Maintenance renewal 01/12/18-30/11/19	594.00
PMC Fluidpower Ltd t/as Group HES	Parts for Normat Mower	65.50
HYDRA ENGINEERING SERVICES LTD	Repair to Ram on WX12 CWL	681.60
The Gables Hotel	Room hire & lunch for 07/11/18	744.00
SOUTH GLOUCESTERSHIRE COUNCIL	Comparative Data on Pay Conditions	132.00
Moreton C Cullimore (Gravels) Ltd	Use of Weighbridge for WP18 6XY	12.00
CROMWELL GROUP HOLDINGS LTD	Clock, Tape,Light Bulbs	29.57
CROMWELL GROUP HOLDINGS LTD	Welding Helmet, Outer lens	82.18
CROMWELL GROUP HOLDINGS LTD	Grease & WD40	109.22
Avon Hydraulics (UK) Ltd	2 x hose assembly's for AU11 HCH	144.00
TAILORMADE OFFICE SUP.LTD	Epsom Projector	362.34
TAILORMADE OFFICE SUP.LTD	A4 paper. Dividers, Binding Products	84.97
M J FEWS LTD	12,000 Mile serice to WU17 NVD	395.34
Rose Hewlett	R Hewlett - Mileages for 21/11/18	11.25
Mr R Godwin	R Godwin - Mileages for 21/11/18	15.30
Mr W J Cornock	J Cornock - Mileages for 07/11/18	5.40
Mr W J Cornock	J Cornock - Mileages for 21/11/18	5.40
HYSLOP MR R	R Hyslop - Mileages for 21/11/18	23.40
Mr I Ractliffe	I Ractliffe - Mileages for 21/11/18	18.00
Mr R Thatcher	R Thatcher - Mileages for 21/11/18	31.50
Mr R Thatcher	R Thatcher - Passenger Mileages fo MB onr 21/11/18	3.50
Joe Turner (Equipment) Ltd	Balance Rotor Shafts & Supply Flails AU11 HCH	359.56
Joe Turner (Equipment) Ltd	Balance Rotor Shafts & Supply Flails VX65 HTA	359.56
Joe Turner (Equipment) Ltd	Balance Rotor Shafts & Supply Flails VX65 HVB	359.55
Cutwel Ltd	27mm Jobber Drill	55.99
Screwfix Direct Ltd	Heater for WC	17.99
TESCO	Petrol for Courtesy Car (Fews)	8.08
Pitney Bowes Ltd	Postal top up	308.00
Orchard Computer Services	Installation of Sage onto Server	48.00
Joe Turner (Equipment) Ltd	Parts for AU11 HCH	183.00
Joe Turner (Equipment) Ltd	Parts for WX14 LGO	183.00
Joe Turner (Equipment) Ltd	Parts for OU07 JXX	183.02
K J Conner & Son	Cleaning for November	276.00
The Gables Hotel	Room hire & refreshments for 21/11/18	110.00
BRT Group	seals for Mowers	8.16
CROMWELL GROUP HOLDINGS LTD	Assort Screws & self locking nuts	168.65
Severn Controls Ltd (Rewinds Division)	Attend Wicks Green to reset levels	108.00
LISTER WILDER LTD	Flashing light for AU11 HCH	49.52
LISTER WILDER LTD	Roller Brackets for AU11 HCH	201.40
LISTER WILDER LTD	Roller Brackets for VX65 HTA	201.40
LISTER WILDER LTD	Roller Brackets for VX65 HVB	201.42
Moorepay Ltd	Payroll Costs	100.14

**Board Payments to be Noted**

**December 2018**

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Firewall & Anti-Virus renewal	667.20
MERRETT D C	Transportation of WX12 CWL	300.00
GAP SUPPLIES	3 x Posts	23.59
GREENHAM TRADING LTD	Safety Boots, Wipes, Paper Towels	370.21
Avon Hydraulics (UK) Ltd	Hose assembly for WX09 FYF	48.00
Avon Hydraulics (UK) Ltd	Hose assembly for WX09 FYF	72.00
Avon Hydraulics (UK) Ltd	Hose assembly for WX09 FYF	204.00
Smiths (Gloucester) Ltd	Waste Management for Nov 18	32.88
ALLCAP LTD	Padlocks	369.12
Plan Communications Ltd	Mobile phones bill	226.40
ZEN INTERNET LTD	Monthly internet charges	46.50
BRT Group	Oil seals for Energreen Mowers	18.65
SAGE UK LTD	Annual Sage Accounts Cover & Upgrade	2,483.04
The Gables Hotel	Room Hire & refreshments for 05/12/18	85.00
Clr Bronwen Behan	B Behan - Mileages for 05/12/18	26.10
Mr K Withers	K Withers - Mileages for 05/12/18	13.50
Mr P Abraham	P Abraham - Mileages for 05/12/18	14.40
Mr P Abraham	P Abraham - Mileages Swada	29.25
Claas Western Ltd	Expansion Kit for WX14 LGO	218.61
SOUTH GLOUCESTERSHIRE COUNCIL	Busoness Rates	732.00
Motion Consultants Ltd	Saul P/S Project for Oct 18	1,728.00
Motion Consultants Ltd	General Consultancy Severnside for Oct 18	1,440.00
Mole Country Stores	Safety Wellingtons	54.99
Mole Country Stores	Assort Creosoted Stakes, Rails, Gates	2,852.69
FILTRATION LTD	Filters for WX14 LGO	77.26
MERRETT D C	Diagnose faulty valve block on WU16 TZM	162.00
Molson Equipment Services Ltd	New DPF Centre Section for WO14 OEY	2,537.54
Molson Equipment Services Ltd	New DPF Centre Section for WO16 TZM	2,537.56
Molson Equipment Services Ltd	Labour on (Regeneration) to WO14 OEY	465.42
Molson Equipment Services Ltd	Labour on repairs to WU16 TZM (Rotation Circuit)	1,014.00
Molson Equipment Services Ltd	Parts on repairs to WU16 TZM (Rotation Circuit)	895.75
Citation Ltd	Legal Fees	309.00
Hydroscand Ltd	Seals for WU16 TZM	1.76
LISTER WILDER LTD	PTO shaft repair to Normat Mower	136.26
TAILORMADE OFFICE SUP.LTD	Data sticks, suspension files, duplicate books	141.39
Cablestream Ltd	Office phone line renatl & calls	86.08
Hydroscand Ltd	2 x replacement hoses for	73.63
HORE MR J	J Hore - Mileages for 12/12/18	9.00
Mr W J Cornock	J Cornock - Mileages for 12/12/18	5.40
Mr CJN Williams	C Williams - Mileages for 12/12/18	19.80
Dual Energy Direct Ltd	Saul Electricity	7.52
Dual Energy Direct Ltd	Lapperditch Electricity	7.52
Dual Energy Direct Ltd	Office Electricity	506.41
		<u>33,337.59</u>

**Invoice FYI**

Please note that the amounts shown above include Vat where applicable

**Amount Paid this Period (Supplier Invoices) 33,337.59**

**Bank Payments for December 2018**

NatWest	Bankline Charge	110.60
NatWest	Bank Charges incl Chaps Charge	<u>48.83</u>
	<b>Amount Paid this Period (Bank Payments)</b>	<b>159.43</b>

**Total Amount Paid this Period - December 2018**

**£33,497.02**

**Payments to be Noted Nov 18 - Dec 18**

Nov 18	57,084.08
Dec 18	<u>33,497.02</u>
<b>Total</b>	<b>£90,581.10</b>

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

Date From : 01/11/2018

**Nov 2018 - Dec 2018**

Date To : 31/12/2018

No	Type	Date	N/C	Ref	Details	Net Amount	Tax Amount	Gross Amount	Bank Rec. B	Date
76753	BP	15/11/2018	2231	D/D	<b>Nov 18</b> Peoples Pension Cont - Oct 18	802.04	0.00	802.04	R	30/11/2018
76754	BP	19/11/2018	2230	D/D	Glos CC - Pension Cont for Oct	16,548.50	0.00	16,548.50	R	30/11/2018
76755	BP	22/11/2018	2210	D/D	HMRC - Liability for Oct 18	15,699.07	0.00	15,699.07	R	30/11/2018
76756	BP	28/11/2018	2220	D/D	LSIDB Salary for Nov 18	33,176.26	0.00	33,176.26	R	30/11/2018
76757	BP	28/11/2018	2211	D/D	GMB - Union Cont for Nov 18	27.40	0.00	<u>27.40</u>	R	<u>30/11/2018</u>
76992	BP	17/12/2018	2231	D/D	<b>Dec 18</b> Peoples Pension Cont - Nov 18	674.12	0.00	674.12	R	31/12/2018
76993	BP	19/12/2018	2230	D/D	Glos CC - Pension Cont for Nov	14,970.10	0.00	14,970.10	R	31/12/2018
76994	BP	21/12/2018	2210	D/D	HMRC - Liability for Nov 18	15,524.52	0.00	15,524.52	R	31/12/2018
76995	BP	21/12/2018	2220	D/D	LSIDB Salary for Dec 18	28,539.45	0.00	28,539.45	R	31/12/2018
76996	BP	21/12/2018	2211	D/D	GMB - Union Cont for Dec 18	27.40	0.00	27.40	R	31/12/2018
						<u>125,988.86</u>	<u>0.00</u>	<u>125,988.86</u>		
						<u>125,988.86</u>	<u>0.00</u>	<u>125,988.86</u>		

Date From: 01/11/2018  
 Date To: 31/12/2018

**Nov 2018 - Dec 2018**

No	Type	Date	Ref	Details	Net £	Tax £	Gross £	B	Bank Rec. Date	
76759	CP	05/11/2018	7346	Tescos - Tea, Coffee, Sugar	<b>Nov 18</b> 27.56	0.00	27.56	R	30/11/2018	
76760	CP	07/11/2018	7347	Wrapping Paper	2.00	0.00	2.00	R	30/11/2018	
76761	CP	12/11/2018	7348	Tescos - 2 x Milks	2.18	0.00	2.18	R	30/11/2018	
76762	CP	19/11/2018	7349	Tescos - 2 x Milks	2.18	0.00	2.18	R	30/11/2018	
76763	CP	26/11/2018	7350	Tescos - 2 x Milks	2.18	0.00	<u>2.18</u>	R	<u>30/11/2018</u>	
76998	CP	03/12/2018	7351	Lidl - 2 x milks (No receipt)	<b>Dec 18</b> 2.18	0.00	2.18	R	31/12/2018	
76999	CP	10/12/2018	7352	Tescos - 2 x Milks	2.18	0.00	2.18	R	31/12/2018	
77000	CP	13/12/2018	7353	4 x Calendars	3.56	0.00	3.56	R	31/12/2018	
77001	CP	17/12/2018	7354	Tescos - Milk	1.09	0.00	1.09	R	31/12/2018	
Totals					£	<u>45.11</u>	<u>0.00</u>	<u>45.11</u>		

**Transfers Between Accounts : November 2018 - December 2018**

Bank	Bank Account	Type	Date	Journal	TransactionNominal.Details	Amount
1200	NAT WEST ACCOUNT NO 1:	JC	09/11/2018	J1309	Tsf from No1 Acc to No2 Acc (Re Wages)	-70000
1200	NAT WEST ACCOUNT NO 1:	JC	09/11/2018	J1310	Tsf from No1 Acc to Direct Res	-400000
1200	NAT WEST ACCOUNT NO 1:	JD	12/12/2018	J1315	Tsf from Direct Res to No1 Acc (To open Lloyds 32 day)	400000
1200	NAT WEST ACCOUNT NO 1:	JD	12/12/2018	J1316	Tsf from Direct Res to No1 Acc (To open Lloyds 32 day)	50000
1200	NAT WEST ACCOUNT NO 1:	JC	12/12/2018	J1317	Tsf from No1 Acc to No2 Acc (Re Wages)	-60000
1200	NAT WEST ACCOUNT NO 1:	JC	17/12/2018	J1318	Tsf to open Lloyds 32 Day Account	-400000
1200	NAT WEST ACCOUNT NO 1:	JC	20/12/2018	J1321	Tsf from No1 acc to open NW 35 day A/C	-100000
1201	NAT WEST ACCOUNT NO 2:	JD	09/11/2018	J1309	Tsf from No1 Acc to No2 Acc (Re Wages)	70000
1201	NAT WEST ACCOUNT NO 2:	JD	12/12/2018	J1317	Tsf from No1 Acc to No2 Acc (Re Wages)	60000
1257	Nat West Direct Reserve Acc	JD	09/11/2018	J1310	Tsf from No1 Acc to Direct Res	400000
1257	Nat West Direct Reserve Acc	JC	12/12/2018	J1315	Tsf from Direct Res to No1 Acc (To open Lloyds 32 day)	-400000
1257	Nat West Direct Reserve Acc	JC	12/12/2018	J1316	Tsf from Direct Res to No1 Acc (To open Lloyds 32 day)	-50000
1260	Lloyds 32 Day Notice	JD	17/12/2018	J1318	Tsf to open Lloyds 32 Day Account	400000
1261	Nat West 35 Day Notice :	JD	20/12/2018	J1321	Tsf from No1 acc to open NW 35 day A/C	100000