

**Minutes of the Finance & General Purposes Committee of the
Lower Severn (2005) Internal Drainage Board
Meeting held Wednesday 11th September 2019 at 10.30 am
At the Gables Hotel Falfield**

Present:

Ald C Williams
Cllr P Abraham
Mr J Hore
Mr G Littleton

Chairman

Mr Simms
Cllr M Riddle
Mr M Barnes

Martin Dear Accounts Officer
Kieran Warren Principal Officer
Louise Reading Minutes

AO
PO

2905	Apologies: No apologies were received.	
2906	Chairman's Announcements There were no Chairman's announcements.	
2907	Declarations of Interest There were no declarations of interest.	
2908	Minutes of the Previous Meeting It was resolved that: <ul style="list-style-type: none"> • The minutes of the Finance & General Purposes Committee Meeting held on 22nd May 2019 be approved. 	
2909	Actions from the previous minutes. Actions 1, 2, 4, 5, 6 & 7 are complete. Action 3 The PO has investigated purchasing training. There is a fixed format to the training offered by several of the providers. The Officers have devised a set of specific requirements and the research for a provider is ongoing. Action 8 The AO informed the members that the second phone line noted on the payment to be confirmed, is a backup line in case we suffer a loss of internet service; our main phone system runs over the internet.	
2910	Matters Arising from the Minutes <u>Minute 2867 Capital Programme</u> Members agreed with Mr Simms question that the validity, need and value of the works undertaken on the Capital Programme would be the prime purpose when allocating reserves. The Capital Programme is driven by the Engineering Committee and Ald Williams informed the Members that he hadn't appreciated that the Engineering Committee only met once a year. Members felt that the Engineering Committee may need to meet more frequently. Mr Barnes explained that historically the Engineering Committee had focused on the purchase of machinery. He noted that it would be	

	<p>prudent to have another meeting each year and this would allow them to develop a capital programme.</p> <p>The PO summarised that a report was being prepared for an Engineering Committee meeting and once approved it would go to the Finance and General Purposes Committee for consideration of the financial implications and then to the Board for approval.</p> <p><u>Bristol Mayor Visit to Avonmouth.</u> Cllr Riddle advised the Members that he had spoken with Marvin Rees to arrange a tour around Avonmouth/ Severnside.</p>	
2911	<p>Treasury Sub Committee Report. Ald Williams informed Members they had agreed to seek advice on investing £150,000 of developer's funds into a Worldwide Tracker.</p> <p>Members noted the Treasury Minutes.</p>	
2912	<p>Risk Register There were no major changes to the Risk Register this year.</p> <p>Mr Simms requested that the annual changes be highlighted for ease when reporting to the Finance and General Purposes Committee.</p> <p>It was resolved that:</p> <ul style="list-style-type: none"> • The Risk Register be forwarded to the Board for noting as per Appendix A. 	
2913	<p>Financial Reports <u>Management Accounts 1st April 2019 – 30th June 2019</u> The Members agreed the first quarters Management Accounts.</p> <p>It was resolved that:</p> <ul style="list-style-type: none"> • The Management Accounts for 1st April 2019- 30th June 2019 be submitted to the Board for approval as per Appendix B. 	
2914	<p><u>Cash Flow</u> The AO presented a healthy cash flow to Members.</p> <p>Mr Simms asked at what point would the funds be shown in the accounts for the Capital programme.</p> <p>The AO explained that the Cash Flow will only show funds on Capital Programmes when the money has actually been spent.</p> <p>Ald Williams reminded Members that £150,000 from the cash flow was to be invested as discussed in minute number 2911. It was also pointed out that the Treasury Meeting had agreed to move cash sums into the 32- and 35-day accounts more regularly. This would maximise return whilst allowing urgent access should the need arise.</p> <p>It was resolved:</p> <ul style="list-style-type: none"> • The cash flow be agreed and noted. 	
2915	<p><u>Developers funds</u> It was resolved that:</p> <ul style="list-style-type: none"> • The Developers Funds be agreed and noted. 	

2916	<p>Medium Term Financial Plan (MTFP) The AO explained that the plan assumed a 0.5p rise in the £1 per year. Any changes to this assumption would change the income figure and hence the level of reserves.</p> <p>The main change to these figures was the pay award.</p> <p>Cllr Riddle stated that some Members had pushed back quite hard at the last rate setting meeting and asked the AO to provide figures based on inflation.</p> <p>The AO confirmed he would be providing figures in different formats for the December meeting.</p> <p>Mr Simms added that despite the push back starting the year with a proposed deficit was not sensible.</p> <p>It was resolved that:</p> <ul style="list-style-type: none"> • The MTFP be agreed and noted. 	
2917	<p>External Audit Report The AO was happy to report that the external audit report was signed off with no issues.</p>	
2918	<p>Defra Report The AO presented the Defra report. No comments were received.</p>	
2919	<p>Default Ratepayers The Members noted 5 rate payers totalling £248.87 have defaulted and that court action will be taken.</p>	
2920	<p>Payments Noted Mr Barnes asked about the cost of the Barcan Kirby invoice for legal and recovery costs in relation to the debt amount. The PO and Cllr Riddle recapped the Boards position that the Board will invariably pursue defaulters.</p> <p>Mr Hore questioned the Just Ecology Invoice for £3620. The PO confirmed that this was for the Slimbridge Water Level Management Plan and that funds had been set aside for this work.</p> <p>It was resolved that:</p> <ul style="list-style-type: none"> • The payments to be confirmed be noted as per Appendix C 	
2921	<p>Date of Next meeting Members noted that the next F&GP meeting would be held 11th December.</p>	
	Meeting closed at 11.15 am	

Lower Severn (2005) Internal Drainage Board

RISK REGISTER

As at 11 September 2019

The owner of this document is the Principal 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
Governance											
G1	Gradual or sudden loss of reputation	High	High	High	Treat 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, PO, AO, LDE, CE
					Treat 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.				
G2	Board doesn't have adequate competency/skills to understand or control the business.	Medium	Medium	Medium	Treat 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.	Low	Medium	Low	Board
G3	Difficulty in appointing new Board Members.	Low	Low	Low	Tolerate 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 2018.	Open elections for new Board Members due in October 2021.	Low	Low	Low	Board
G4	Susceptibility to concentration of power.	High	High	High	Treat Management meetings held on a regular basis, Chairman and Vice Chairman 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	Treat The Board has a business plan and a corporate strategy.	Business plan in place and reviewed annually.	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.	Medium	Medium	Medium	Board
G6	Failure to comply with key legislation, regulations and Corporation requirements.	High	High	High	Treat 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.	Low	High	Medium	Board
					Transfer 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 appointed on a two year contract.					
G7	Board not assuming control of key statutory requirements e.g. Health and Safety and Risk.	High	High	High	Treat 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. Board members to attend training courses as appropriate.	Low	Low	Low	Board
					Transfer 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.					
G8	Implementation of Eel Regulations.	High	High	High	Treat 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..	Frequent update to Engineering Committee and Full Board.	Low	High	Medium	Board

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Finance											
V1.	Inaccurate assumptions in place within the Business Plan.	High	High	High	Treat 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
V2	Inadequate internal control resulting in poor financial management.	Medium	High	High	Treat Bishop Fleming have been appointed as Internal Auditors.	Internal Auditors appointed on a two year contract.	Appointed at the September 2018 F&GP meeting.	Low	Medium	Low	Board
V3	Security of deposit takers.	Medium	High	High	Treat 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	Treat Appointed Smith and Williamson as investment managers.	Treasury Sub Committee to review investments and performance.	Regular reporting to the Treasury Sub Committee.	Low	Medium	Low	F&GP Committee
V5	Inaccurate Accounting.	Medium	High	High	Transfer 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	AO and F&GP Committee
					Treat Accounts Officer to be responsible to the preparation of accounts.	Management Accounts are regularly presented to F&GP Committee and then onto the Full Board.					

V6	Fraud occurring through deliberate activity.	High	High	High	Transfer 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
					Treat Chairman and Vice Chairman 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
					Transfer Increased Fidelity Guarantee Insurance.	Cover reviewed annually.	Community insurance cover with Zurich Municipal.				Board and PO
					Treat 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.				PO
					Treat Register of members interests held on file.	Register maintained and available for review.	Updated as members interests change.				PO
					Treat 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.				PO and AO
V7	Effect on inflation and exchange rate movements on specific areas.	Low	Low	Low	Treat Budget overspent in year.	Budget agreed by the Board in February. Considered when levy and agricultural rate set by Board in February.	Monitored regularly by F&GP Committee.	Low	Low	Low	Board , F&GP Committee and AO
V8	Impact of movements in interest rates on income.	Low	Low	Low	Treat All cash balances held in approved banks.	Monitoring of budget, Medium Term Financial Plan, Pump Station Reserve and Developer (Commutated Sums) 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 2019.	Low	Low	Low	Board, F&GP Committee and AO
V9	Failure to achieve value for money.	Medium	Medium	Medium	Treat 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.	Chairman and Vice Chairman informed of award and reasons.	Low	Low	Low	Board and AO

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Management and Maintenance											
M1	Increased risk of flooding owing to inaccurate assumptions affecting the planned maintenance programme.	Medium	High	High	Treat 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	Treat 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
M3	Loss of specific personnel leading to work being incomplete on schedule.	Low	High	Medium	Treat 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
M4	Damage to Third Party property or individuals	Medium	High	High	Treat 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
M5	Pumps fail to operate	Medium	High	High	Treat Pumps maintained and checked at regular intervals	Planned maintenance undertaken. Pumps checked by Foreman	Pump replacement programme enacted	Low	High	Medium	LDE
M6	Watercourse unable to convey water	High	High	High	Treat 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
M7	Lack of progress of the Biodiversity Action Plan	High	High	High	Treat 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	Medium	CE and LDE

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Human Resources											
HR1	Inability to retain or recruit new staff.	Medium	Medium	Medium	Treat Unsure of role or expectations.	Clear job descriptions in place.	Staff issued with Job Descriptions and Employee Handbook. Open communications through staff meetings and open door policy.	Low	Medium	Low	Board, PO and AO
					Treat Pay review, pensions.	Board agree all pay reviews and changes.	Pay scales are reviewed to ensure they remain competitive.				
					Tolerate 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.				
					Treat Increase training.	Training schedules are maintained.	Staff receive ongoing relevant training. Computer made available to enable online training to take place.				
					Transfer 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. Review of Employer contribution to defined contribution pension scheme.				

HR2	Incidents to staff.	Medium	High	High	Treat 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
					Treat Street work signage training has been given.	Training schedules are maintained.	All workers have completed signage training.				
					Treat 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.				
					Treat A member of staff contracts a disease.						
					Treat First aid training.	Health and Safety Training schedules are maintained.	All workers have completed first aid training.				
					Transfer Fidelity Guarantee Insurance cover.	Cover reviewed annually.	Cover under community Insurance through Zurich Municipal.				
HR3	Loss of key members of staff in a small team.	Medium	Medium	Medium	Tolerate 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

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Office Systems/IT											
O1	Disaster to office premises/IT.	Low	High	Medium	<p>Treat Can work from home using a Laptop which will have server access.</p> <p>Treat Backups of server daily and once a week major backup.</p>	Business Continuity/Disaster Recovery plan tested satisfactorily in 2011 with Orchard computers.	<p>A disaster recovery plan has been approved and clearly explains the steps that should be taken dependent on the type of disaster that occurs.</p> <p>Orchard Computer services. Daily/weekly backups.</p>	Low	Medium	Low	PO,CE, LDE and AO
O2	Failure to store confidential and personal data in a secure environment.	High	High	High	<p>Treat Ensure compliance with Data Protection Act 2018 and General Data Protection Regulation.</p>	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.	<p>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.</p>	Low	High	Medium	AO
O3	Failure to provide adequate insurance cover.	Medium	High	High	<p>Transfer Level of Insurance cover is reviewed annually .</p>	Cover reviewed annually.	Cover provided through Zurich Municipal.	Low	Low	Low	AO
O4	Inadequate functionality of IT systems.	Low	Medium	Low	<p>Tolerate 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.</p>	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	PO and CE

Key: CE - Civil Engineer
LDE - Land Drainage Engineer
AO - Accounts Officer
PO - Principal Officer

F&GP Committee - Finance & General Purposes Committee

LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

BALANCE SHEET AS AT 30 JUNE 2019

	Note	£	30/06/19 £	30/06/18 £	Variance £	31/03/19 £	Variance £
FIXED ASSETS							
Fixed Assets	1	763,056	763,056	758,527	4,529	692,402	70,654
LONG TERM ASSETS							
Investments		636,139	636,139	600,143	35,996	603,932	32,207
CURRENT ASSETS							
Stock +WIP		45,909		46,817	-908	47,973	-2,064
Trade debtors		5,061		17,635	-12,574	6,773	-1,712
Drainage rate debtors		3,997		3,592	405	96	3,901
Levy Debtors		0		0	0	0	0
VAT Claim		10,595		2,510	8,085	5,829	4,766
Special Levies		0		0	0	0	0
Severnside		0		0	0	0	0
Prepayments		29,342		26,859	2,483	32,280	-2,938
Cash at bank and in hand		695,901		1,089,887	-393,986	852,523	-156,622
Short term deposits		1,052,340		400,769	651,571	501,013	551,327
			1,843,145	1,588,069	255,076	1,446,487	396,658
CURRENT LIABILITIES							
Trade Creditors		-59,982		-24,559	-35,423	-38,061	-21,921
Other Creditors		-28,253		-25,352	-2,901	-25,341	-2,912
Accrued expenses		-5,180		-2,515	-2,665	-6,685	1,505
Finance Leases due within one year		-532		-886	354	-1,016	484
Prepaid Rates	2	-72,905		-71,940	-965	-200	-72,705
Prepaid Levies	2	-324,394		-305,381	-19,013	-1,519	-322,875
Special Levies		0		0	0	0	0
Prepaid Severnside		-31,827		0	-31,827	0	-31,827
			-523,073	-430,633	-92,440	-72,822	-450,251
NET CURRENT ASSETS			1,320,072	1,157,436	162,636	1,373,665	-53,593
TOTAL ASSETS LESS CURRENT LIABILITIES			2,719,267	2,516,106	203,161	2,669,999	49,268
LONG TERM LIABILITIES							
Finance Leases		0		-754	754	0	0
Pension scheme deficit		-1,276,000		-954,000	-322,000	-1,276,000	0
			-1,276,000	-954,754	-321,246	-1,276,000	0
NET ASSETS			1,443,267	1,561,352	-118,085	1,393,999	49,268
FINANCED BY:							
CAPITAL ACCOUNT							
			666,569	666,569	0	666,569	0
INCOME AND EXPENDITURE ACCOUNT							
Balance brought forward		572,203		523,570	48,633	523,570	48,633
Net surplus for the 3 months		31,149		16,717	14,432	48,633	-17,484
			603,352	540,287	63,065	572,203	31,149
Developer (Commutated Sums) Reserve			904,449	859,304	45,145	914,678	-10,229
Revaluation Reserve			144,583	146,042	-1,459	144,583	0
Pump Station Reserve	3		400,314	303,150	97,164	371,966	28,348
Pension Reserve			-1,276,000	-954,000	-322,000	-1,276,000	0
			1,443,267	1,561,352	-118,085	1,393,999	49,268

Notes

1. Fixed Assets include purchases, sales and depreciation for 3 months to 30 June 2019.
 2. In all cases the balance sheet has been adjusted to reflect receipts and payments made in advance of the period earned or due.
 3. This Reserve is held as cash and increases by £16,667 each month.
- There is a corresponding monthly charge in the income and expenditure account.

LOWER SEVERN (2005) INTERNAL DRAINAGE BOARD

INCOME AND EXPENDITURE 3 MONTHS TO 30 JUNE 2019

Income	Note	Actual £	Budget £	Variance £	30 June 2018 £	Variance £
Levies charged to Authorities	1	314,769	314,769	0	296,291	18,478
Agricultural Rates	1	29,168	29,168	0	27,572	1,596
Rechargeable works		592	2,000	-1,408	7,334	-6,742
Application fees		150	750	-600	650	-500
Consultancy Fees Recharged		9,174	0	9,174	9,600	-426
Surplus on sale of assets		9,489	9,489	0	605	8,884
Miscellaneous Income		279	0	279	0	279
Foreign Water Grant		41,015	40,963	52	40,210	805
Sevenside drawdowns	1	10,609	10,609	0	10,300	309
Interest		1,614	750	864	623	991
Total		416,859	408,498	8,361	393,185	23,674
Expenditure						
Payroll	2	166,345	162,603	-3,742	160,124	-6,221
Office maintenance		4,068	6,288	2,220	4,828	760
Maintenance	3	90,770	97,238	6,468	94,008	3,238
EA Levy		52,425	52,425	0	51,397	-1,028
Motor travel and subsistence	4	6,756	6,171	-585	5,605	-1,151
Communications		1,207	1,312	105	1,257	50
Administration	5	12,845	9,833	-3,012	11,211	-1,634
Engineering Consultancy fees		20,628	18,750	-1,878	15,391	-5,237
M49 culvert consultants fees		0	0	0	0	0
Legal and professional fees		1,524	750	-774	825	-699
Audit and Accountancy fees		0	0	0	0	0
Depreciation		28,565	28,565	0	30,793	2,228
Bank charges		577	750	173	1,029	452
Total		385,710	384,685	-1,025	376,468	-9,242
Surplus for 3 months		31,149	23,813	7,336	16,717	14,432

Notes on Variances

The results for 3 months show a surplus of £31,149 against a budget surplus of £23,813.

The major reasons for the variances are:-

1) In all these cases the income and expenditure has been included for the 3 months irrespective of when the monies are received or paid. The appropriate adjustments are made on the balance sheet.

2) Payroll - Increase due to annual pay award.

3) Maintenance costs analysis is as follows:

	Actual £	Budget £	Variance £	Explanation of major variances
Plant Maintenance	15,138	18,050	2,912	
Maintenance Compensation	0	250	250	
Vehicle, Plant	15,843	21,275	5,432	
Workshop Fixtures & Fittings	6,281	2,650	-3,631	Remedial Electricity works
Pump Station Electricity	1,744	3,213	1,469	
Health & Safety	1,764	1,800	36	
Pump Station Reserve	50,000	50,000	0	
	90,770	97,238	6,468	

4) Administration - Increase due to long service awards.

May 2019

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Corona Energy	Wicks Green Electricity	311.55
Corona Energy	Saul Electricity	30.72
Corona Energy	Oldbury P/S Electricity	363.70
Corona Energy	Office Electricity	363.61
Corona Energy	Elmore Back Electricity 01/12/18 - 31/12/18	117.20
Corona Energy	Elmore Back Electricity 01/01/19 - 31/01/19	138.97
Corona Energy	Marshfield Electricity 01/12/18 - 31/12/18	135.66
Corona Energy	Marshfield Electricity 01/01/19 - 31/01/19	68.30
Corona Energy	Lapperditch Electricity 01/12/18 - 31/12/18	36.89
Corona Energy	Lapperditch Electricity 01/01/19 - 31/01/19	107.62
Corona Energy	Office Electricity 01/01/19 - 31/01/19	463.88
Corona Energy	Oldbury P/S Electricity 01/01/19 - 31/01/19	279.14
Corona Energy	Saul Electricity 01/01/19 - 31/01/19	16.80
Corona Energy	Wicks Green Electricity 01/01/19 - 31/01/19	532.99
Orchard Computer Services	New contract - Quarterly Maintenance Cover	389.00
Corona Energy	Office Electricity	391.36
Corona Energy	Oldbury P/S Electricity	481.27
Corona Energy	Saul P/S Electricity	30.10
Corona Energy	Elmore Back Electricity	449.30
Corona Energy	Marshfield Electricity	128.98
Corona Energy	Lapperditch Electricity	41.53
Corona Energy	Wicks Green Electricity	288.40
Molson Equipment Services Ltd	Sensors for WX12 CWL	379.60
TESCO	Petrol for Chainsaws	70.75
HYDRA ENGINEERING SERVICES LTD	Ram repair to VX65 HVB	595.20
HYDRA ENGINEERING SERVICES LTD	Ram repair to WO16 OEY	655.20
HYDRA ENGINEERING SERVICES LTD	Ram repair to Tree Shears	582.00
Miles Tyre & Exhaust Services	Tyre for iW Trailer	68.94
CROMWELL GROUP HOLDINGS LTD	Marker Paint, Welding Rods, Cleaner	144.22
Exac One Ltd	Brackets for VX65 HTA	540.00
Exac One Ltd	Brackets for VX65 HVB	540.00
GREENHAM TRADING LTD	Safety Boots & Wellingtons	226.15
Green Farm Seeds Ltd	Grass Seed	320.00
The Gables Hotel	Room hire & Refreshments for 03/04/19	100.00
CROMWELL GROUP HOLDINGS LTD	Coveralls	55.08
Konica Minolta Business Solutions (UK) Ltd	Quarterly copy charge	188.72
T.H. Chamberlayne & Son	Wicks Green Pump Attendant for 2018/19	840.00
T.H. Chamberlayne & Son	Lapperditch Pump Attendant for 2018/19	840.00
T.H. Chamberlayne & Son	Marshfield Pump Attendant for 2018/19	840.00
Moorepay Ltd	Y/E Payroll Costs	106.80
Severn Controls Ltd (Rewinds Division)	Inspection & remedial works of electricity - Office	1,782.00
Severn Controls Ltd (Rewinds Division)	Inspection & remedial works of electricity - Workshop	1,782.00
Motion Consultants Ltd	Elmore Back Consultancy Fees for Mar 19	1,200.00
Motion Consultants Ltd	Sevenside Consultancy Fees for Mar 19	1,859.78
Pitney Bowes Ltd	Rental of Franking Machine	15.54
Pitney Bowes Ltd	Postage Top Up	413.00
Screwfix Direct Ltd	Safety Boots	74.99
DVLA	Licence for WX09 FYF	165.00
DVLA	Credit card charge	2.50
ENVIRONMENT AGENCY	EA Levy net of FWG	Invoice FYI 11,410.00
K J Conner & Son	Cleaning for April	276.00
Konica Minolta Business Solutions (UK) Ltd	Quarterly photocopier hire	83.88
Moorepay Ltd	Payroll company changes (AE Rate Increase)	120.00
Moorepay Ltd	Payroll costs for Apr 19	141.72
GAP SUPPLIES	Plasterboard fixings & assort screws	16.75
Avon Hydraulics (UK) Ltd	2 x hose assemblies for WO14 OEY	96.00
Picksons	Spare Mirrors	53.82
BOC LTD	Annual Acetylene rental	225.54
FENTON INSURANCE SOLUTIONS LTD	Addition of Excavator on Loan	1,051.41
FENTON INSURANCE SOLUTIONS LTD	Addition of WV19 FUU	1,352.26

Payments to be **Noted****May 2019**

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Barcan & Kirby	Legal Services for unpaid invoice	59.60
Barcan & Kirby	Court Fees (Not vatable)	110.00
Smiths (Gloucester) Ltd	Waste Management	35.78
Plan Communications Ltd	Mobile phones bill	238.37
Citation Ltd	Legal Fees	309.00
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	749.00
ZEN INTERNET LTD	Monthly Internet charge	46.50
LISTER WILDER LTD	Chainsaw gloves	33.00
LISTER WILDER LTD	Chainsaw helmet	36.91
LISTER WILDER LTD	Gate Hangers	6.53
LISTER WILDER LTD	Chainsaw Trousers	271.69
Mole Country Stores	Stakes & Posts	353.41
Mole Country Stores	Fencing posts	85.43
Mole Country Stores	Wire strainers & posts	120.72
Mole Country Stores	Creosoted posts & barbed wire	409.42
University of Hull	2nd Contribution to Eel Project agreed in 2016	1,200.00
Corona Energy	Wicks Green Electricity	147.80
Corona Energy	Lapperditch Electricity	238.18
Corona Energy	Marshfield Electricity	35.99
Corona Energy	Elmore Back Electricity	392.70
Corona Energy	Saul electricity	16.49
Corona Energy	Oldbury P/S Electricity	30.72
Corona Energy	Office Electricity	378.13
Hydroscand Ltd	2 x hose assemblies for VX65 HVB	53.18
CARR R MR	Rhine Spraying	696.00
CARR R MR	Rhine Spraying Severnside	480.00
MOWER DOCTOR	Files for chainsaws	23.20
Cablestream Ltd	Office phone line rental & calls	88.78
BRITISH TELECOM	Alternative phone line	45.52
Mole Country Stores	Stakes	229.20
		<u>41,303.07</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	41,303.07
Molson Credit	<u>(229.20)</u>
Amount Paid this Period (Supplier Invoices)	41,073.87

Bank Payments for May 2019

NatWest	Bankline Charge & Bank Charges	<u>349.16</u>
	Amount Paid this Period (Bank Payments)	349.16

Total Amount Paid this Period**£41,423.03**

Payments to be **Noted****June 2019**

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Mr J Nichols	J Nicholls - Mileages for 13/03/19	0.90
Halfords	Replacement radio for WX14 LGO	50.00
Halfords	Test Thermomet	4.99
RS COMPONENTS LTD	Replacement strip lights for workshop	155.98
TESCO	Petrol for chainsaws	24.99
metals4U.co.uk	Steel for workshop	250.49
Orchard Computer Services	Quarterly Maintenance Cover	389.00
Oakham Treasures	Annual storage of machines 01/05/19 - 30/04/20	1,200.00
LISTER WILDER LTD	Replacement parts for chainsaws	235.86
TAILORMADE OFFICE SUP.LTD	A4 Paper, Envelopes, Notebooks	107.85
Avon Industrial Doors Ltd	Roller Shutter Doors	4,488.00
Gloucestershire LGPS	FRS 102 Report	300.00
Green Farm Seeds Ltd	Grass Seed	320.00
Anthony Brookes Surveys Ltd	Survey on Elmore Back P/S	1,482.00
Mr CJN Williams	C Williams - Mileages for 22/05/19	19.80
LITTLETON MR G	G Littleton - Mileages for 22/05/19	16.20
Mr P Abraham	P Abraham - Mileages for 22/05/19	15.30
ClIr P Awford	P Awford - Mileages for 22/05/19	30.60
HORE MR J	J Hore - Mileages for 22/05/19	9.90
CROMWELL GROUP HOLDINGS LTD	Holesaws & assort cutting discs	155.64
Ford Fuel Oils	Chainsaw Oil	87.11
K J Conner & Son	Cleaning for May	276.00
Motion Consultants Ltd	Consultancy advice for Severnside for Apr 19	Invoices FYI 5,742.16
Motion Consultants Ltd	Modifications to Elmore Back P/S for Apr 19	" " " " 1,512.00
Motion Consultants Ltd	Contract Management of Saul P/S for Apr 19	" " " " 1,344.00
TESCO	Petrol for Chainsaws	47.55
TESCO	Water for Office	14.70
Safetyliftinggear.com	Lifting & towing chains	144.82
Chainsdirect Ltd	Replacement chains for Chainsaws	466.40
Sawbits.co.uk	Replacement coils for chainsaws	63.46
Workshopping.co.uk	Wire wheel for bench grinder	24.47
The Green Spark Plug Company Ltd	Sparkplugs for Chainsaws	15.50
ENGINEERING & HIRE LTD	Replacement knives	Invoice FYI 1,080.00
ENGINEERING & HIRE LTD	Weed bucket for JCB	" " " " 5,520.00
RS COMPONENTS LTD	Battery & Fuses	11.84
GAP SUPPLIES	Cement & Concrete blocks	387.74
The Gables Hotel	Room hire & Refreshments for 22/05/19	110.00
Orchard Computer Services	Pro rata anti virus until renewal	12.60
Orchard Computer Services	Computer for Training & Email accts for workmen	2,688.00
Mike's Travel	Coach hire for Swada	175.00
Smiths (Gloucester) Ltd	Waste management	35.78
Mole Country Stores	Creosoted stakes	390.00
Mole Country Stores	Barbed wire	131.76
Moorepay Ltd	Payroll costs for May	141.72
Plan Communications Ltd	Mobile phones bill	223.20
ZEN INTERNET LTD	Monthly internet charge	46.50
Mr CJN Williams	C Williams - Mileages for 05/06/19	19.80
Rose Hewlett	R Hewlett - Mileages for 05/06/19	11.25
ClIr Fi Hance	F Hance - Mileages for 05/06/19	19.80
ClIr Bronwen Behan	B Behan - Mileages for 05/06/19	26.10
LITTLETON MR G	G Littleton - Mileages for 05/06/19	16.20
Mrs F Collins	F Collins - Mileages for 05/06/19	26.10
Mr W J Cornock	J Cornock - Mileages for 05/06/19	5.40
Mr J Nichols	J Nicholls - Mileages for 05/06/19	5.40
Mary Sykes	M Sykes - Mileages for 05/06/19	20.25
Mr P Abraham	P Abraham - Mileages for 05/06/19	15.30
Mr K Withers	K Withers - Mileages for 05/06/19	13.50
ClIr Paul Toleman	P Toleman - Mileages for 05/06/19	17.10
HYSLOP MR R	R Hyslop - Mileages for 05/06/19	22.95
Mr R Thatcher	R Thatcher - Mileages for 05/06/19	31.50

Payments to be **Noted****June 2019**

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
MERRETT D C	Transportation of WU16 TZM	180.00
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	749.00
Citation Ltd	Legal Fees	309.00
Workshopping.co.uk	Delivery omitted from original invoice	7.14
CROMWELL GROUP HOLDINGS LTD	Workshop Consumables	244.94
The Gables Hotel	Room hire & refreshments for 05/06/19	175.00
PMC Fluidpower Ltd t/as Group HES	Hydraulic fittings for VX65 HVB	226.54
Just Ecology Environmental Consultancy Ltd	Implementation of Slimbridge WLMP - Invoice 1	3,620.00
Cablestream Ltd	Office phone line rental & calls	73.02
Skyguard Ltd	Annual Lone worker subs (12 men)	1,866.24
Corona Energy	Elmore Back Electricity 01/04/19 - 30/04/19	146.12
Corona Energy	Elmore Back Electricity 01/05/19 - 31/05/19	136.56
Corona Energy	Wicks Green Electricity 01/04/19 - 30/04/19	91.82
Corona Energy	Wicks Green Electricity 01/05/19 - 31/05/19	20.18
Corona Energy	Marshfield Electricity	25.04
Corona Energy	Lapperditch Electricity	23.92
Corona Energy	Saul Electricity	16.33
Corona Energy	Oldbury P/S Electricity	31.20
Corona Energy	Office Electricity	313.55
		<u>38,456.06</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period	38,456.06
Corona Credit	<u>(540.50)</u>
Amount Paid this Period (Supplier Invoices)	37,915.56

Bank Payments for June 2019

NatWest	Long Service Award for 3 x Existing Employees (Back Pay)	2,550.00
	Bankline Charge & Bank Charges	<u>99.97</u>
	Amount Paid this Period (Bank Payments)	2,649.97

Total Amount Paid this Period**£40,565.53**

Payments to be **Noted**

July 2019

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Orchard Computer Services	Quarterly Maintenance Cover	389.00
Boars Head	Refreshments for Swada (To Re-charge)	28.40
Sawbits.co.uk	Replacement parts for chainsaws	35.13
Boars Head	Swada Lunch (To be re-charged)	78.00
Screwfix Direct Ltd	Makita batteries & charger	354.99
DVLA	Licence for WU17 NVD	260.00
DVLA	Licence for WU17 NVD - Credit card charge	2.50
DVLA	Licence for WN03 NVK	260.00
DVLA	Licence for WN03 NVK - Credit card charge	2.50
DVLA	Licence for WU16 TZM	165.00
DVLA	Licence for WU16 TZM - Credit card charge	2.50
DVLA	Licence for WP18 GXY	260.00
DVLA	Licence for WP18 GXY - Credit card charge	2.50
Eurocarparts	Filters for WN03 NVK	45.08
Eurocarparts	Filters for VN62 RPY	26.30
RS COMPONENTS LTD	Switched for VX65 HVB	13.32
RS COMPONENTS LTD	Chargers	73.99
Hydroscand Ltd	2 x Hydraulic hoses for VX65 HVB	35.87
Water Environment Ltd	Lapperditch P/S Data Collection (Eel Regs Pumps)	Invoices FYI 2,700.60
Water Environment Ltd	Marshfield P/S Data Collection (Eel Regs Pumps)	" " " " 2,700.60
Water Environment Ltd	Plot 2 Modelling (Re-Charged)	" " " " 10,374.00
Avon Hydraulics (UK) Ltd	Hosesd & Fittings for WV19 FUU	432.00
Avon Hydraulics (UK) Ltd	Fittings for cutter bar on VX65 HTA	208.58
Tubosider Uk Ltd	Assort Galv Pipes	2,260.80
Pitney Bowes Ltd	Franking Machine Hire for May & Jun	31.08
Clacket North	Subsistence for JT & JD - Isle of Sheppey Visit	15.96
Moto Reading	Subsistence for JT & JD - Isle of Sheppey Visit (No	11.77
Sawbits.co.uk	Ignition coil for chainsaw	24.48
TESCO	Petrol for chainsaws	24.92
CROMWELL GROUP HOLDINGS LTD	Various Work Trousers	59.87
Certas Energy UK Ltd	5999 litres Gas Oil	3,740.50
ENGINEERING & HIRE LTD	Replacement Ridding Bucket Parts for AU11 HCH	Invoice FYI 1,153.54
ENGINEERING & HIRE LTD	Replacement Ridding Bucket Parts for WX12 CWL	" " " " 1,153.54
ENGINEERING & HIRE LTD	Replacement Ridding Bucket Parts for WO14 OEY	" " " " 1,153.54
ENGINEERING & HIRE LTD	Replacement Ridding Bucket Parts for VX65 HTA	" " " " 1,153.54
ENGINEERING & HIRE LTD	Replacement Ridding Bucket Parts for VX65 HVB	" " " " 1,153.54
ENGINEERING & HIRE LTD	Replacement Ridding Bucket Parts for WU16 TZM	" " " " 1,153.57
PMC Fluidpower Ltd t/as Group HES	Valve assemblies for Normat Mower	784.38
PMC Fluidpower Ltd t/as Group HES	2 x Hydraulic Hoses for WV19 FUU	37.37
Moreton C Cullimore (Gravels) Ltd	Type 1 Stone	149.69
LISTER WILDER LTD	Axle Valve for VX65 HVB	397.44
K J Conner & Son	Cleaning for June	276.00
Kingsley Welding Alloys Ltd	Welding Helmet & Respiratory Power Kit	649.80
Thornbury Motors	Petrol for Chainsaws/Strimmers	25.74
John Lewis & Partners	Kitchen Appliance	25.00
HM Land Registry	Land Registry Search	3.00
HM Land Registry	Land Registry Search	6.00
HM Land Registry	Land Registry Search	6.00
HM Land Registry	Land Registry Search	6.00
ENVIRONMENT AGENCY	Precept net of FWG	Invoice FYI 11,410.00
Avon Hydraulics (UK) Ltd	Hydraulic hose for WX14 LGO	48.00
Barcan & Kirby	Debt Recovery	734.40
Barcan & Kirby	Debt Recovery	20.00
GAP SUPPLIES	Hinges & Gutter Sealant	9.37
GAP SUPPLIES	Type 1 Stone	381.77
Motion Consultants Ltd	Elmore Back Pump Station Modifications	Invoices FYI 4,269.24
Motion Consultants Ltd	Oldbury P/S Modification Design	" " " " 1,842.92
Motion Consultants Ltd	Marshfield P/S Modification Design	" " " " 1,842.92
Motion Consultants Ltd	Lapperditch P/S Modification Design	" " " " 1,842.92
Motion Consultants Ltd	Wicks Green P/S Modification Design	" " " " 1,842.92

Payments to be **Noted****July 2019**

<u>Supplier</u>	<u>Details</u>	<u>Amount Paid this Period</u>
Motion Consultants Ltd	Elmore Back P/S Modification Design	Invoice FYI 1,842.95
Motion Consultants Ltd	Saul Pump Station Modifications	" " " " 2,760.00
Motion Consultants Ltd	Avonmouth Consultancy Advoco for May	" " " " 2,521.08
BNP PARIBAS LEASE GROUP	Office Telecoms Rental	462.00
LISTER WILDER LTD	Spare Windscreen Wipers	27.79
TAILORMADE OFFICE SUP.LTD	A4 Paper, Box Files, Envelopes	122.85
TAILORMADE OFFICE SUP.LTD	Replacement arms for chair	31.19
CROMWELL GROUP HOLDINGS LTD	Assort welding rods & Fencing tools	312.59
CROMWELL GROUP HOLDINGS LTD	Assort combination spanners	25.45
CROMWELL GROUP HOLDINGS LTD	C/Sunk screws	19.94
Moorepay Ltd	Payroll costs for June	141.72
Halfords	Rain repellent Sprays	47.94
Plan Communications Ltd	Mobile phones bill	298.90
Joe Turner (Equipment) Ltd	Flails for VX65 HTA	177.36
Joe Turner (Equipment) Ltd	Flails for VX65 HVB	177.36
Certas Energy UK Ltd	2000 litres Derv	2,429.04
Wandfluh UK Ltd	Valve cartridge for VX65 HVB	111.16
Smiths (Gloucester) Ltd	Waste management	35.78
ZEN INTERNET LTD	Monthly internet charge	46.50
Citation Ltd	Legal Fees	309.00
SOUTH GLOUCESTERSHIRE COUNCIL	Business Rates	749.00
CROMWELL GROUP HOLDINGS LTD	Sockets, Rechargeable LED, Wire Brushes	143.12
Mole Country Stores	Round rails	118.32
Hydroscand Ltd	2 x Hydraulic hoses for WV19 FUU	34.73
HYDRA ENGINEERING SERVICES LTD	1st Ram repair to Bomford Mower	333.60
HYDRA ENGINEERING SERVICES LTD	2nd Ram repair to Bomford Mower	333.60
LISTER WILDER LTD	Chain Brake Lever for chainsaw	28.87
Batsford Timber Ltd	Assort Creosoted stakes, Rails, Barbed Wire	4,376.74
MERRETT D C	Transportation of WO14 OEY	300.00
Hydroscand Ltd	Fittings for VX65 HVB	23.02
Corona Energy	Oldbury P/S Electricity	63.86
Corona Energy	Saul P/S Electricity	16.33
Corona Energy	Elmore Back P/S Electricity	106.06
Corona Energy	Marshfield P/S Electricity	78.42
Corona Energy	Lapperditch P/S Electricity	46.00
Corona Energy	Wicks Green P/S Electricity	265.43
Corona Energy	Office Electricity	247.89
Cablestream Ltd	Office phone line rental & calls	78.77
		<u>77,396.75</u>

Please note that the amounts shown above include Vat where applicable

Amount Paid this Period 77,396.75
Amount Paid this Period (Supplier Invoices) 77,396.75

Bank Payments for July 2019

NatWest	Bankline Charge & Bank Charges	<u>84.22</u>
	Amount Paid this Period (Bank Payments)	84.22

Total Amount Paid this Period

£77,480.97

Payments to be Noted May 19 - Jul 19

May 19	41,423.03
Jun 19	40,565.53
Jul 19	<u>77,480.97</u>
Total	£159,469.53