

LINDSEY MARSH DRAINAGE BOARD

Minutes of a Meeting of the Lindsey Marsh Drainage Board held at Board's Offices, Wellington House, Manby on 24th September 2025 at 9.30 a.m.

Elected Members

- * Messrs G.A. Crust (Chairman)
- * S.W. Eyre (Vice-Chairman)
- * G. Bowser
- * W. Cooper
- * R. Crust
- * M. Denby
- * J.M. Mowbray
- * R.H. Needham
- * D. Pridgeon
- * Mrs V. Tagg

Appointed by East Lindsey District Council

- * Cllrs T. Aldridge
- * C. Arnold
- * T. Ashton
- * W. Bowkett
- * D. Edgington
- * D. Hobson
- * S. Kirk
- * J. Makinson-Sanders
- * E. Mossop
- * D. Simpson

Appointed by North East Lincolnshire Council

- Cllr W. Parkinson

* *Present*

- * Messrs A. McGill (Chief Executive)
- * R. Brown (Senior Engineer)
- * A.J. Malin (Senior Operations Manager)
- * S. Stones (Operations Manager)
- * Mesdames A. Parsons (Chief Operating Officer)
- * N. Hind (Finance Manager)
- * C.B. Davies (Corporate Services Manager)
- * *In attendance*

1. APOLOGIES

Apologies for absence were received from Messrs S.W. Eyre and D. Pridgeon and Cllrs C. Arnold, W. Bowkett, D. Edgington and S. Kirk.

2. DECLARATIONS OF INTEREST

None.

3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

Cllr T. Aldridge expressed thanks on behalf of the residents of Covenham for the culvert installation in the village. Commenting that they were waiting for Anglian Water to fence.

4. BOARD MINUTES (Pages 1902 to 1914)

RESOLVED

That the minutes of the Meeting of the Board held on 26th June 2025 be confirmed as a correct record.

5. MATTERS ARISING

- (a) Page 1903, Minute 5 (a) - Matters Arising

The Chief Executive stated that Officers were reviewing the role of a Press Officer, including how the role would be resourced if appointed, and would report further at the November meeting.

RECEIVED

(b) Page 1912, Minute 19 (b) - Environment Agency and Partnership Matters, Public Sector Cooperation Agreement

The Chief Executive informed members that the Board's ability to work on Environment Agency watercourses under its own powers was being challenged. He had previously received advice from the Solicitor on this and would be looking into the matter.

RECEIVED

6. CONSERVATION ADVISORY GROUP

The Consortium's Conservation Advisory Group had attended a site visit to Furrowland Ltd on 17th September 2025 to view the biomass plant. A tour of the site had included the woodchip gasification plant, wind turbines and solar panels. The solar panels on the site produced around 200kw/h of electricity and consumed around 50kw/h to run, and a further 500kw/h was produced by the wind turbines. It had been an extremely interesting and informative visit, however, Officers reported that for the Board, although solar would be cheaper to install than wind turbines, there would be minimal benefit. The Chairman commented that their return on investment would be quicker than the Board's as their buildings used power 24/7.

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7. HEALTH AND SAFETY

The Senior Operations Manager reported on three incidents across the Consortium since the last Board meeting, one of these related to the LM area

Health and Safety Executive work related and fatal injuries statistics for 2024/25 were presented for information.

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8. OPERATIONS

The Senior Operations Manager presented the attached report for members' consideration, highlighting that since the report progress on Summer Maintenance had increased to nearly 70%. The team was seeing the benefits of the new Herder One and expected to complete work at least two weeks early which would allow Operatives to start winter.

Regarding item 2:1 of the report work was to be delivered by the end of March 2026 and Officers were looking at delivery options and CDM requirements.

(a) Plant and Equipment

Officers reported that since writing the report the Ford Ranger (YP19 KRB) had been sold.

Significant costs savings had been made since the appointment of the Depot Operative. The Chairman commented that the maintenance schedule prevented breakdowns and that farmers were noticing this.

The recently refurbished trailer, item 3:4, was brought to the meeting for members to view. Mr R. Needham stated that the work completed on the trailer was professional and better than buy new.

The Chief Executive stated that the Depot Operative had more ideas to save money including strengthening the weedbaskets which often cracked after three years of use.

(b) Compensation

Payments made in accordance with the Board's policy since the last meeting were presented for members consideration and approval.

(c) Reforming of Cross Drain, Covenham

As detailed in item 6 of the report, Officers had received a query regarding the amount of compensation offered to one of the landowners affected.

In response to members, the Senior Operations Manager clarified that there was no dispute about the area of land covered by spoil or the payment for loss of use of land. The query related to the need to re-drill the section of grass that had been covered with spoil and the additional costs of this work as well as for alternative grazing costs.

Cllr T. Ashton proposed that the Board stick to its policy.

Cllr E. Mossop commented that the landowner had benefited enormously from the work along with the rest of the community.

RESOLVED

- (i) That the Board receive the updates on the annual maintenance programme, changes to the 2025-26 winter works programme, plant and equipment and rainfall/pump run hours.
- (ii) That the compensation payments totalling £33,469.05 be approved retrospectively.
- (iii) That the Board adhere to its Compensation Policy and refuse the claim for additional compensation at Cross Drain, Covenham.

9. WORK TO ALLEVIATE FLOODING AT TANYARDS, WAINFLEET

Officers presented the attached report for members consideration, highlighting that operatives had attended flooding incidents at the location several times therefore work undertaken to reduce the risk of flooding was beneficial to the Board.

Cllr D. Simpson proposed the Board continue with this work.

In response to Mr R. Crust, who queried if the work could move the problem downstream, Officers did not think the Environment Agency (EA) would not have authorised the work if it did.

Members suggested that the work be publicised in partnership with George Bateman and Son Ltd.

Mrs V. Tagg asked if the work would be signed off by the EA to prevent any comeback. The Chief Executive confirmed that the EA would need to approve it upon completion and were

likely to monitor it. The EA had proactively issued permits, to undertake the work, to George Bateman and Son Ltd.

RESOLVED

That the Board undertake bank raising work on the River Steeping to alleviate flooding around Tanyards at Wainfleet on a rechargeable basis for George Bateman and Son; the Board contributing towards the work in terms of drawings, supervision and own use of plant.

10. PUMPING STATION STATUS

The Senior Engineer presented the attached report for information.

The 2025/26 Pumping Station Emergency Repair budget was £110,163.64 of which £43,685.66 had been used.

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11. ENGINEERING REPORT

Officers presented the attached report detailing current projects for consideration along with details of the current Engineering programme.

(a) Engineering Programme

Regarding item 1:1 of the report the Senior Engineer stated that the planned changes to Flood Defence Grant in Aid meant that any projects costing under £3 million did not require a contribution from the Board if there was a positive cost analysis, however, this would make it easier for organisations to bid for limited funding and could increase competition. The Board contribution on schemes over £3 million would be 10% and may result in higher Board contributions for some schemes than previously had been the case. Members were presented with details of the planned programme and status of projects.

Projects for delivery in 2025/26 were detailed in the report/below. In addition to this, feasibility work would be undertaken on Austen Fen East/West refurbishment, Biergate East/West refurbishment, Pile repairs at Saltfleet and Trusthorpe Pumping Stations and Grainthorpe Pumping Station Refurbishment.

In 2026/27 these projects would move to delivery along with the continued refurbishment at Fulbeck Pumping Station. Feasibility work would then commence on Fulstow East/West and Thoresby Bridge refurbishments.

Fulstow East/West and Thoresby Bridge would be delivered in 2027/28 along with feasibility and delivery of Boygriff Pumping Station Refurbishment and feasibility work for Thorpe Culvert Pumping Station refurbishment would also be undertaken.

Work on small schemes including CCTV and Desilting, Trusthorpe Main Drain culverting and delivery of IDB Storm Recovery Fund Tranche 2B projects would continue.

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(b) Fulbeck Pumping Station Refurbishment

Further to Item 2:1 of the report, the Senior Engineer stated that refurbishment was due to be complete by March 2026 with an extension to May if required, with a break for Easter.

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(c) Ingoldmells Pumping Station Refurbishment

The Senior Engineer reported that while testing pump 3 the variable speed drive had an issue that damaged the control panel; repairs would be effected during week commencing 29th September 2025. Bosman Watermanagement BV would now be attending site to commission the pumps week commencing 2nd October 2025.

The Senior Engineer updated on item 2:2:5 stating that he had received some feedback on the Business Case Update with some questions to respond to.

Expected project completion was Christmas 2025.

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(d) Gibraltar Point Pumping Station

Officers reported that the contract for supply of a replacement control panel had been awarded to Paktronic Engineering Ltd, following approval by the Chairman, Vice-Chairman and Chief Executive.

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(e) Grainthorpe Pumping Station (Flap Valve)

Quotations had been sought for the replacement of the outfall flaps at Grainthorpe Pumping Station, three had been received with prices ranging from £31,340 to £60,386.76.

Although more expensive, Officers recommended the purchase of the marine grade stainless steel flap from North Lincs Engineering Ltd. The existing HDPE flap valve had failed two or three times since installation and it was considered that the marine steel offered the best long-term value for money. The quote of £60,386.76 also included installation of the flap and stoplog installation which was not included in the other quotations.

Cllr T. Ashton proposed the purchase of the marine grade steel flap stating that it was better to do it once and do it well. This was seconded by Cllr D. Simpson.

RESOLVED

That the Board place an order with North Lincs Engineering Ltd for a replacement outfall flap at Grainthorpe Pumping Station at a cost of £60,386.76.

(f) Single OBC for 13 Pumping Stations

Project LM23999 had a residual balance of £80,254.02 officers recommended transfer of this balance to the Pumping Station Reserve Account.

RESOLVED

That the Board transfer £80,254.02 from the Single OBC for 13 Pumping Station project (LM23999) to the Pumping Station Reserve Account.

12. PLANNING, CONSENTING AND ENFORCEMENT ISSUES

An update on six large scale applications which had potential to impact Board systems was presented for members information.

Details of 35 planning applications were presented for information; appropriate comments had been made. Officers had objected to two planning applications since the last meeting:

Application 02356/25/FUL for extension of a holiday park at Skegness Road, Hogsthorpe. The site was bordered by Board maintained watercourses to the south, east and west. A 9 metre easement had been provided on the south and west, it was proposed for a road to be sited along the eastern boundary. The Board's Operatives were only able to maintain the eastern watercourse from within the proposed site and had made it clear in the past that no derogations would be accepted within the 9 metre easement. The applicant had re-submitted an amended plan to East Lindsey District Council indicating a 9 metre easement. Officers would respond to the amendment and continue to monitor the site.

Application 00405/25/DPC for discharge of Biodiversity Net Gain condition at Farlesthorne Road Bilsby. The location of the proposed attenuation pond for the site appeared to be in close proximity to the Board maintained Ancroft Fen Drain. This feedback had been provided on the original application and had not yet been amended in line with the Board's requirements. The applicant had been asked to contact the Board's Officers to discuss this matter further.

The following Byelaw consent had been granted under delegated authority since the last meeting:

LMDB/LDC/2025/017 Installation of an outfall for discharge of treated foul water into the Board maintained Grayfleet Soak Dyke, at Phalaris, Greyfleet Bank at National Grid Reference 545438 - 393155 in the parish of Skidbrooke with Saltfleet Haven.

The following Section 23 consent had been granted since the last meeting:

LMDB/LDC/2025/021 Installation of an access culvert at Golden Sands Holiday Park and Holivans, Quebec Road at National Grid Reference 549870 - 386602 in the parish of Mablethorpe and Sutton.

The following Section 23 consents had been granted behalf of the Lead Local Flood Authority since the last meeting:

LMDB/LDC/2025/013-15 Installation of leaky barriers at land to the north-west of Langton at National Grid References 538935 – 370938, 538945 – 370870 and 538955 – 370765 in the parish of Langton by Spilsby.

LMDB/LDC/2025/019 Installation of an outfall structure in a riparian watercourse at land off Spendluffe Avenue, at National Grid Reference 546019 - 376350 in the parish of Alford.

RECEIVED

(a) Manor Crest Development, Skegness

The Senior Engineer reported that discharge from the site had previously been discussed and agreed by the Board. Manor Crest had entered into an agreement for a prescribed discharge rate and made a contribution to the Board for impermeable discharge. This was used to improve drainage in the area including Winthorpe Flood Storage Area and Water Tower Drain. The agreed discharge was 1,418lps and Ingoldmells Pumping Station had capacity to take this volume.

The system could sustain this discharge rate with no adverse impacts. Manor Crest wanted to split the discharge rate across two stations. Manor Crest's Pumping Station 1 was larger than agreed at 700lps which reduced the available capacity for their Pumping Station 2. They wanted a discharge of 1,080lps for Pumping Station 2, an increase of 362lps on the agreed rate.

Officers had looked at impact of the additional discharge on the catchment and it would cause flooding and the Board were not able to make changes to accommodate the additional flows. Officers had informed Manor Crest and they had demanded the Board give the full discharge and gave two weeks to do this and sign off. There was some confusion on the discharge rates and the matter was likely to be brought back to the Board in November.

In response to the Chairman, the Senior Engineer stated that the agreed discharge was based on 50mm/hr, however, Manor Crest's modelling was based on 65mm/hr.

The Chief Executive suggested that a meeting be arranged to discuss the matter.

Cllr T. Ashton asked what the ultimate outcome was. The Senior Engineer clarified that if the Board did not consent Anglian Water would not adopt infrastructure and conditions under planning would not be discharged.

Mr W. Cooper queried that the options were for them to provide a Flood Storage Area or accept discharge rates. The Chief Executive agreed stating that they could also pay a commuted sum. Mr Cooper commented that the Board had an answer which protected ratepayers and houses and that the Board should stand by the agreed rate until there was a plan. Cllr J. Makinson-Sanders agreed.

RECEIVED

13. ENVIRONMENTAL REPORT

The attached report was presented for members' information.

In response to members, the Senior Engineer explained that Himalayan Balsam was increasing across the Consortium area but operatives and officers were trying to control it. The Environmental Officers pulled plants, which was the most effective way to remove, however this needed to be done two or three times and before the plants seeded.

In response to Cllr J. Makinson-Sanders, the Senior Engineer confirmed he was not aware of any Japanese Knotweed on Board watercourses.

RECEIVED

14. FINANCE

A detailed report had been circulated prior to the meeting.

(a) Current Position

The Finance Manager reported the cash/bank position at 31st July 2025 was £8,059,896.36 with a further £250,000 invested in a fixed term deposit with Skipton Building Society.

Following discussions with the Chairman and Vice-Chairman the £250,000 invested with Skipton Building Society had been reinvested for a further six month term on the 8th September 2025. They had also agreed that a further amount of £1,000,000 be invested for a six month term earning interest of £19,357.81.

The Board had no current loans outstanding, however, Officers expected to draw down two loans for schemes at Saltfleet Pumping Station and Anderby Pumping Station in the current financial year.

The attached Budgetary Management Accounts for the period up to 31st July 2025 (Appendix 1) showed income to date of £4,258,740.03, and expenditure of £2,819,028.25 creating a surplus of £1,439,711.78, a positive variance of £268,990.28 to the estimates. This was largely due to lower than expected electricity consumption at this point in the year of £93,000 and increased rating income of £34,000.

The attached Balance Sheet for up to 31st July 2025 was presented for members information and is shown in Appendix 2.

It was noted that the total held in the Scheme Reserve (to be used for planned and future schemes) at the 31st July 2025 was £5,295,649.84. The Board's Plant Reserve held £198,103.69 to cover planned purchases, some of which was to be used in future years or to cover emergency replacements.

Mr E. Mossop queried the overspends on Anderby, Saltfleet and Grainthorpe refurbishments. The Senior Engineer clarified that for Grainthorpe this related to preparation of the business case but he expected funds to come in to offset this. Regarding Saltfleet and Anderby the overspend was a result of loans not yet being drawn down with some expenditure to come for pile repairs. Cllr Mossop queried why the pile repairs were not part of the refurbishments, the Senior Engineer explained that it was easier for sequencing to defer this element of the refurbishments but it had been included in the overall scheme budget.

RESOLVED

- (i) That the Board approve the retrospective investment of £250,000 in a six-month fixed term deposit with Skipton Building Society.
- (ii) That the Board approve the retrospective investment of £1,000,000 in a six-month fixed term deposit with Skipton Building Society.
- (iii) That the Board grant delegated authority to the Chairman and Vice-Chairman to approve the reinvestment of the fixed term deposits where the Board has sufficient cash flow.

- (iv) To approve the Budgetary Management Accounts, including Balance Sheet, for the Period to 31st July 2025.

(b) Forecast Position

The forecast outturn at the 31st March 2026 was currently a surplus of £176,264, however, the Finance Manager cautioned that this could change.

The forecast General Reserves Cash Surplus Position at the 31st March 2026 was £2,117,187.51 which equated to 38.71% of net operating costs for 2025/26.

RESOLVED

To note the Forecast of Outturn Position to 31st March 2026.

(c) Internal Audit

Tenders had been sought on behalf of the Lincolnshire and Bedford Drainage Boards, for internal audit services. Following conclusion of this process Lighthouse UK Consultancy Ltd was appointed to undertake the internal audits until 31st July 2029, with a possible two-year extension.

Members were asked to consider if the appointment of Lighthouse UK Consultancy Ltd was independent and that any reasons for questioning the independence be notified to the Board. The Internal Auditor would carry out an assessment of compliance with relevant procedures and internal controls. A Copy of the planned audit program was presented for members consideration and is attached at Appendix 3 and the Finance Manager asked that any areas of concern be highlighted for to Officers.

RESOLVED

- (i) That the internal auditor's independence be noted.
- (ii) That the proposed 2025/26 Internal Audit Program be approved.

(d) External Audit

The Finance Manager provided an update on the External Audit, including the Local Audit (Amendment of Definition of Smaller Authority) Regulations 2025 which came into force on the 17th August 2025. This legislation increased the Audit threshold from £6.5 million to £15 million, applied retrospectively to financial years beginning on or after 1st April 2025 and was based on the higher of gross income or gross expenditure.

The Board was not expected to exceed these values and would return to a Category 2 Local Authority Body, subject to Assurance Review and the AGAR regime for 2025/26. Officers would monitor future income and expenditure to ensure that the £15 million threshold was not exceeded.

The Finance Manager had opted-in to the Government-appointed external auditor scheme and had received confirmation that PKF Littlejohn LLP, who act as external auditors of the other Consortium Boards were appointed.

For the financial years 2022/23 to 2024/25, the Board was still subject to the Category 1 audit, however, the English Devolution and Community Empowerment Bill, due to commence Royal Assent in Spring 2026 contained a provision to retrospectively apply the increased threshold for the outstanding audits from 2022/23 to 2024/25. In light of

this, Public Sector Audit Appointments had confirmed that they were not currently looking to appoint an external auditor for those outstanding audits.

The Chief Executive stated that this was a success with DEFRA and Central Government having listened to the Board's concerns.

In response to Cllr J. Makinson-Sanders, the Finance Manager clarified that the internal auditor was procured through a tender process on behalf of a group of IDBs who appointed a joint auditor to obtain better value for money.

RECEIVED

(e) Payments over £500

The attached Schedule of Payments over £500 (Appendix 4) was presented for approval.

RESOLVED

That the Schedule of Payments over £500 totalling £2,096,675.56 be approved.

15. DRAINAGE RATES AND SPECIAL LEVIES

A total of £741,794.22 had been collected in respect of drainage rates and £2,132,557 in respect of special levies up to the 31st August 2025, a combined collection rate of 50.6%.

Of the £8,368.86 outstanding at te 31st March 2025 £1,286.43 had been collected

RECEIVED

16. FINANCIAL REGULATIONS

The Finance Manager presented the attached Financial Regulations for consideration and approval. It was noted that further changes would be required once advice was received from the Association of Drainage Authorities on the impact of the new Procurement Regulations which came into force in February 2025.

The attached document had been updated to include current practices regarding online banking, to clarify delegated authority levels and align these with procurement and purchases, and to incorporate the procurement threshold changes which now included V.A.T.

Cllr D. Simpson queried how often the Financial Regulations were reviewed. Officers confirmed that they should be reviewed every two years.

Mr W. Cooper queried how estimates were obtained. The Finance Manager confirmed that when seeking tenders or quotes a combination of written and email was accepted. The Corporate Services Manager clarified that for sealed tenders a secure mailbox was set up and was not opened until after the end of the tender period when tenders were reviewed.

Cllr J. Makinson-Sanders asked for a copy of the Board's Risk Register, the Corporate Services Manager agreed to send this.

RESOLVED

That the Board approve the attached Financial Regulations, including levels of Delegated Authority.

17. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

(a) IDB Review

The Chief Executive reported that ICF and Logika were leading on DEFRA's comprehensive review of IDBs' operations, focusing on financial efficiency, value for money, and the broader benefits they delivered. The research would be structured around three core objectives:

- (i) **Funding and Financial Review:** To analyse IDB funding mechanisms, operational costs, and financial pressures over the past decade, and explore future funding options.
- (ii) **Benefit Evaluation:** To assess the economic and social value of IDBs' work, both locally and nationally.
- (iii) **Data Modernisation:** To explore how the annual IDB1 Forms could be improved and modernised for better data collection and reporting.

It was clear that the consultants would be looking closely at the information available on IDB websites, including returns published such as AGARs, and they were particularly interested in forward financial planning by IDBs, such as asset management plans, and reserves management (saving towards capital asset renewal etc).

ADA continued to work constructively with the consultants to give them as much information as possible about the funding of IDBs, future opportunities and areas for beneficial reform.

The Steering Group consisting of representatives from the National Farmers' Union, Ministry of Housing, Communities and Local Government, the Local Government Association Special Interest Group, Environment Agency and the Association of Drainage Authorities would hold its first meeting in October 2025.

The Board's Chief Executive and Finance Manager had met with DEFRA and liaised with other IDBs to highlight the inconsistencies in the current IDB1 forms.

RECEIVED

(b) Public Sector Cooperation Agreement (PSCA)

PSCA work on the following watercourses had been requested the Environment Agency. The works would be undertaken in conjunction with the Boards summer maintenance programme.

EA Drain Name	Flailing (m)	Weedcutting (m)	Completed (m)
Cowcroft Drain	20,651	7,952	
Woldgrift Drain	21,077		
Willoughby High Drain	8,728	8,000	
Greyfleet Drain	18,151		

At a recent ADA Policy Committee they had asked if Boards could help with the PSCA, the Chief Executive had volunteered along with the Chief Executive from the Witham and Humber Boards. The Chief Executive commented that the Lincolnshire Drainage Boards should drive change.

The Chief Executive had met with Lee Pitcher MP, Rhonda Thompson and Emily Wood. Lee Pitcher MP understood IDBs because of his previous roles and had asked for more detailed information.

The Chief Executive had signed the PSCA but commented it was very litigious. He was still looking to move away from the current agreement for maintenance and to work to the Board's standards through a partnership agreement rather than a contractual one.

Cllr E. Mossop asked if there would be more work undertaken for the EA. The Chief Executive stated that the Doncaster East IDB had decided not to enter into the PSCA unless the EA changed the agreement.

Cllr T. Ashton asked if the board could share correspondence about the 13 main rivers not being maintained, Officers agreed to provide details.

RECEIVED

(c) Lincs Coast 2100+

The Chief Executive presented an update on the project. The EA had assessed the concrete which needed maintenance and repair. There were two elements to this project; workshops and board meetings.

The board meetings involved Lincolnshire County Council, EA and the Board and district council. The Chief Executive thought it would be beneficial for a Board member to join the meetings and suggested Mr M. Denby be considered to represent the Drainage Board at Lincs Coast 2100+ board level.

Mr M. Denby was willing to sit on Lincs Coast 2100+ board, stating it was important that the Board's views were put across.

The aim of the Lincs Coast 2100+ project was to prepare a business case for 2026/27 to approach Government to consider possible funding mechanisms.

Lincolnshire County Council had worked out that the cost to fund their officers to prepare a business case was £500-900,000.

The Chief Executive suggested the Board contribute up to £90,000 (10% of the total costs) to the project/work for Lincs Coast 2100+ business case to be taken from partnership funding budget

Cllr T. Ashton commented that the defences would not be at design standard in 2040, not that there would be complete failure at that point.

RESOLVED

- (a) That Mr M. Denby represent the Board on the Lincs Coast 2100+ project.
- (b) That a contribution of up to £90,000 (10% of costs) be made towards preparation of the business case for Lincs Coast 2100+ to be funded from the partnership contribution budget.

- (c) That a brief on the project be given to members.

18. CORPORATE SERVICES

The Corporate Services Manager presented an update on projects relating to business efficiency and compliance.

It was noted that Officers would be liaising with landowners adjoining Gibraltar Point Pumping Station regarding acquisition of land for the new weedrake area.

Members were asked to consider the purchase of battery-operated pressure washers to assist with wash-down of vehicles where non-native invasive species were present; this was an interim measure until a more permanent solution was found to comply with the Biosecurity Policy which had been amended accordingly.

Updates on insurance claims and renewals, Subject Access Requests, Freedom of Information/Environmental Information requests, queries/complaints and staffing were presented for members information.

The Corporate Services Manager provided an update on membership, including changes to East Lindsey District Council representation and reminded members that the closing date for receipt of nomination papers for the upcoming election was 12 noon on Friday 26th September 2025.

The next meeting of ADA Lincolnshire Branch would be held on the 23rd October 2025 and members were asked to contact the Corporate Services Manager if they were interested in attending.

Cllr J. Makinson-Sanders queried use of apprenticeships. The Corporate Services Manager stated that the Board had used apprenticeships in the past but did not currently have any apprentices, however, this was periodically reviewed.

RESOLVED

- (a) That members note progress with ongoing projects, governance and insurance matters.
- (b) That delegated authority be given to the Chairman and Vice-Chairman to approve the purchase of land at Gibraltar Point Pumping Station.
- (c) That battery-operated pressure washers be purchased as an interim measure to comply with the Bio-security Policy.
- (d) That the closing date for receipt of nomination papers be noted.

19. STRUBBY DEPOT REFURBISHMENT

Officers provided an update on the planned refurbishment of Strubby Depot. Tender paperwork had been issued by the architect with an expected start date in November 2025, though there was Biodiversity Net Gain work to be completed before the project could commence on-site. Officers were meeting the architect to finalise plans, the existing budget was £1.05 million, however, Officers proposed adding a further £500,000 to cover potential additional costs. With the additional costs to be offset by use of own plant on other schemes and additional un-planned income, Officers were confident that the Board had the additional funds without detrimental impact.

The increase in costs was largely due to the electricity supply upgrade work required at an additional cost of £150,000. The expected cost was currently in the region of £1.3 million, however, tenders had not yet been returned.

Not upgrading the electricity would mean using oil central heating and removing vehicle charging points. Officers had looked at available options to reduce power consumption, but no suitable work-around could be found and therefore they did not think the board could avoid upgrading the supply.

Cllr J. Makinson-Sanders queried use of solar panels. The Chief Executive stated that solar had been considered but had been ruled out due to cost. The Chairman commented that solar would not generate the power needed for the site.

There was also an issue with surface water drainage which needed to be resolved before tenders were awarded.

RESOLVED

That an additional £500,000 be added to the Strubby refurbishment budget to cover additional costs.

23. ANY OTHER BUSINESS

None.

CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

LINDSEY MARSH DRAINAGE BOARD	File Ref:	Agenda Item: 8
Meeting: Board Meeting Date: 24th September 2025	Subject: OPERATIONS	

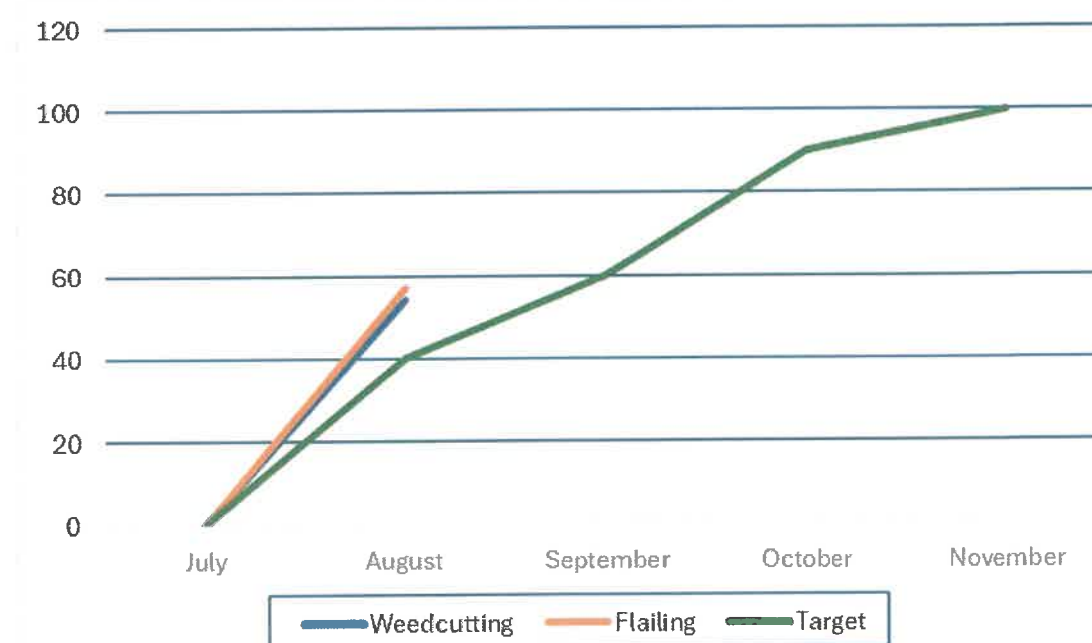
1. Overview

1:1 Winter Works Progress

The Boards DLO have completed maintenance works on the following watercourses:

<i>Drain Name</i>	<i>Catchment</i>	<i>Description of Works</i>
Steeping River Soke Dyke North	Thorpe Culvert	Reforming
Irby Beck Drain	Thorpe Culvert	Culverting
Hill Dyke Drain North (Tranche 2b)	Chapel	Reforming
Hill Dyke Drain North Branch (Tranche 2b)	Chapel	Reforming
Cross Drain	Poulton Gravity Area	Reforming
Wyche Drain (Tranche 2b)	Chapel	Desilting

1:2 Summer Maintenance Progress



As at the end of August 57.3% of flailing and 54.17% of weedcutting has been completed and is approximately two weeks ahead of schedule.

Recommendation:

- To receive update on progress with the annual maintenance programmes.

2. Matters for Note

2:1 2025/26 Winter Works Programme

The proposed winter maintenance programme for 2025/26 is detailed below. The programme previously reported in the June meeting has been subject to change following successful applications for Flood Recovery Funding (Tranche 2b) being received by the Board.

<i>Drain Name</i>	<i>Catchment</i>	<i>Description of Works</i>
Steeping River Soke Dyke North	Thorpe Culvert	Road crossings x 3 and culverting across a field
Hillydyke Drain North	Chapel	Culverting and erection of a control structure
Huttoft Main Drain	Anderby	Culvert replacements x 8 including a road crossing and bank reforming

Recommendation:

- To note changes to the 2025/26 winter works programme.

3. Plant and Equipment Update

- 3:1 The Boards Massey Ferguson tractor (FX24 BFO, PLN7350) has been shipped to Herder in Holland to have the replacement flail fitted. The tractor and flail were expected to be delivered in time for the cutting season; however, Herder have suffered some internal problems, meaning there will be a delay with delivery, which is now expected in late September. The Boards Officers have negotiated an arrangement that will allow for the tractor and flail that was traded in to Mastenbroek being loaned back to the Board at Herders cost until delivery of the new flail is received.
- 3:2 The Senior Operations Managers vehicle approved at the March meeting has been delivered. The Toyota 4x4 pickup was purchased from Stoneacre at a cost of £36,575.17. The Ford Ranger YP19 KRB was offered for sale by tender but did not meet the expected disposal value. Disposal options are being considered an update will be given at the meeting.
- 3:3 The Operations Managers vehicle approved at the March meeting has been delivered. The Toyota 4x4 pickup was purchased from Stoneacre at a cost of £32,130.17. The Ford Ranger (YR19 DWS, PLN7464) has been sold for the sum of £9,601.20.
- 3:4 The refurbishment of the Boards Larrington Flatbed trailer (PLN7528) approved by the Board at the June meeting is now complete. The successful refurbishment will give the trailer many more years of service to the Board and has been uprated to include air brakes and pipe supports. The trailer has also had 50mm cropped off the side to make it legal at 25mph. The price of a new basic replacement trailer was £18,500. The refurbishment has been carried out at a cost of £5,817.

Recommendation:

- To receive update on plant purchases, disposals and refurbishment.

4. Pump Run Hours and Rainfall

4:1 Pump run hours and rainfall figures are attached for information at Appendices 1 and 2.

Recommendation:

- To receive update from Officers.

5. Compensation Claims

5:1 Since the last Board meeting compensation totaling £33,469.05 has been paid in accordance with the Board's rates in respect of annual maintenance and reforming work. Details of which are attached for information at Appendix 3.

Recommendation:

- To retrospectively approve compensation payments totalling £33,469.05 made in accordance with the Board's rates since the last Board Meeting.

6. Reforming of Cross Drain, Covenham

6:1 An email has been received from a landowner querying the amount of compensation payable in respect of the above work.

6:2 Loss of use of land (0.0489 acres) was paid at the Board's approved rate of £9,351 per acre in respect of the 2m wide strip taken as a result of the reforming and this figure has not been queried.

6:3 The landowner has, however, disputed the amount payable in respect of 0.29 acres of grazing land where spoil has been spread at a depth of 6/8".

6:4 The Board's approved rates allow for compensation to be paid in the following manner:

Where the Board travels through grazing land to undertake winter maintenance compensation will be paid as follows:

- *Grazing land £150 per acre.*
- *Grazing land, reinstatement work £200 per acre.*

6:5 The landowner feels that, in addition to the £457.26 for loss of use of land, he should be compensated for the loss of two months grazing at £240/month plus £200 for redrilling and seeding the area covered - a total claim of £1,180.76. This is in excess of the Board's Compensation Policy.

6:6 Officers will report further at the meeting.

Recommendation:

- To consider claim for compensation following reforming work on Cross Drain at Covenham.

A. Malin
Senior Operations Manager

S.R. Stones
Operations Manager

FOR MEMBERS' INFORMATION ONLY

LINDSEY MARSH DRAINAGE BOARD	File Ref:	Agenda Item: 9
Meeting: Board Meeting Date: 24th September 2025	Subject: WORK TO ALLEVIATE FLOODING AT TANYARDS, WAINFLEET	

- 1:1 During a heavy rainfall event, flooding regularly occurs in the area around Tanyards at Wainfleet. Three properties are affected, two by internal flooding, the third (due to his own efforts) limited to flooding of surrounding ground and outbuildings. The Board's operatives have been called out at least once every year for the last five years to deal with the flooding.
- 1:2 The flooding occurs due to overtopping through two low spots on the River Steeping. Residents have approached the EA but have been told there are no funds available to undertake work to remedy this.
- 1:3 George Bateman and Son Ltd has put forward a scheme (designed by the Board's former engineer) to raise the two areas of bank and this was approved by the EA and the relevant permits issued. The Board was approached by George Bateman and Son Ltd to undertake the work which involves removal of the turf on the low spots, building the bank up by 450mm and relaying with topsoil and composite matting containing seed.
- 1:3 George Bateman and Son Ltd agreed to fund the scheme and the Board's DLO has scheduled the work to commence on 22nd September 2025. Work is expected to take no longer than two weeks for two men. This unplanned work will not adversely affect the Board's works programme as summer maintenance is already ahead of schedule.
- 1:4 The estimated cost of the work on the ground is £13,178. There are additional costs in respect of surveying, engineering, environmental, supervision and administration costs, and the production of as-built drawings once the work has been completed.
- 1:5 Given that the Board has to regularly respond to flooding incidents and the adverse impact that flooding has on the occupants of the properties, Officers recommend that the Board considers offsetting some of the costs from the partnership funding budget.
- 1:6 It is suggested that the costs to be met by the Board would be use of own plant and Officers' time in respect of surveys and drawings, administration and supervision of the work, with George Bateman and Son Ltd paying for DLO costs, materials and hiring of any outside plant at an estimated cost of £11,528.

<i>Item</i>	<i>Price per unit</i>	<i>Quantity</i>	<i>Cost</i>
Mini excavator hire	£450 per week	2	£900
Delivery/pickup	£50 each way	2	£100
Compactor roller hire	£300 per week	2	£600
Delivery/pickup	£60 each way	2	£120
DLO labour	£30 per hour	255	£7,650
Board tractor	£42 per hour	30	£1,260
Board trailer	£13 per hour	30	£390
Grab lorry hire	£650 per day	1	£650
Cohesive Clay	Free		0
Hy-Tex GrassMat	£3.40 m/2	300m	£1,020
Biodegradable pegs	£11 per 100	800	£88

Diesel	80 P/L	500	£400
Total Cost			£13,178.00

Recommendation:

To consider a contribution towards work to raise the banks on two low spots on the Environment Agency maintained River Steeping at Tanyards, Wainfleet to alleviate flooding to three properties.

Steve Stones
Operations Manager

FOR MEMBERS' INFORMATION ONLY

LINDSEY MARSH DRAINAGE BOARD	File Ref:	Agenda Item: 10
Meeting: Board Meeting Date: 24th September 2025	Subject: PUMPING STATION STATUS	

1. Overview

1:1 The current issues at the Board's pumping stations are shown below.

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Austin Fen East PS	1	Yes	Agricultural Land. Risk to PS if EA's watercourse overtops. 20 Properties.	No Issues	
Austin Fen West PS	1	Yes	Agricultural Land. Takes additional water when EA's Black Dyke overtops. Risk to PS if EA's main river overtops. 8 properties at risk.	No Issues	
Biergate East PS	1	Yes	Grainthorpe Village & Agricultural Land. Risk to PS if Louth Canal connects East to West. 79 Properties.	No Issues	
	2				
Biergate West PS	1	Yes	Takes additional water when Poulton Drain overtops. 17 properties at risk	No issues	
Covenham PS	1	N/A	Double bends in village flood causing road closure. 35 properties at risk	No Issues	
	2				
Fulstow East PS	1	Yes	Agricultural Land & Marshchapel village if Louth Canal overtops. 255 properties at risk	No Issues	
Fulstow West PS	1	Yes	Agricultural Land & Fulstow. Risk to PS if Louth Canal overtops. 155 properties at risk.	No issues	
	2				
Grainthorpe PS	1	Yes	Large agricultural land & parts of Marshchapel & Grainthorpe. 313 properties at risk	No Issues	
	2				
	3				
Howdales PS	1	Yes	Agricultural land (gas site). 15 isolated properties.	Pump 1 has been refurbished and reinstalled and Pump 2 has been lifted for refurbishment.	30/09/2025
	2				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Ludney PS	1 2	Yes	Agricultural Land. 40 properties at risk	No issues	
Porters Sluice PS	1 2	Yes	Agricultural Land & North Somercotes. 764 properties at risk	Pump 1 has been lifted and removed for refurbishment. PA to attend site on 12/09/2025 to look at dehumidifier	30/09/2025
Saltfleet PS	1 2 3	Yes	Large agricultural catchment, Saltfleetby & South Somercotes village. 541 properties at risk	No issues	
Thoresby Bridge PS	1 2	Yes	Low risk following 2007 floods. Agricultural land. 106 properties at risk	Issue with weedscreen cleaner (regularly tripping) PA to attend site w/c 08/09/25)	w/c 08/09/25
Anderby PS	1 2 3	Yes	Large, predominantly agricultural land. 809 properties.	No issues	
Boothby PS	1	N/A	Small sump pump serving small agricultural catchment. 1 property.	No issues	
Boygrift PS	1 2 3	Yes	Large agricultural catchment including Sutton on Sea urban area. 1029 Board & 1086 Catch.	Pumps 1 & 2 have been refurbished and reinstalled and Pump 3 has been lifted for refurbishment.	30/09/2025
Chapel Basin PS	1	N/A	Serves small holiday chalet area only. 18 Properties.	No issues	
Fulbeck PS	1 2	N/A	Mablethorpe urban area. 2842 properties.	No issues	
Ingoldmells PS	1 2 3	No	Urban areas of Ingoldmells, part of Skegness, Orby, Addlethorpe & multiple caravan sites. 4989 properties.	BH Construction on site undertaking full refurbishment works - New pumps in bays 2 & 3 have been installed and T&C is planned for w/c 15/09/2025	Project completion date 10/12/2025

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Nursery PS	1	N/A	Agricultural land. 0 Board & 1 Catch.	No issues	
Theddlethorpe PS	1	Yes	Agricultural land & Theddlethorpe, Gayton and Great Carlton. 400 Board & 530 Catch.	No issues	
	2				
	3				
Trusthorpe PS	1	Yes	Agricultural land. 3589 Board & 3659 Catch.	No issues	
	2				
	3				
Wyche PS	1	Yes	Agricultural land & Sloothby village. 67 properties.	No issues	
	2				
Burgh Le Marsh PS	1	N/A	0	No Issues	
	2				
Burgh Sluice PS	1	Yes	Large catchment serves Gotts & Burgh Le Marsh. 1515 Board & 4782 Catch.	No issues	
	2				
	3				
Crown Farm PS	1	Yes	Croft village which serves as relief overflow for Burgh Sluice. 427 properties.	No issues	
	2				
Gibraltar Point PS	1	N/A	Agricultural land. 23 properties.	No issues	
	2				
Gotts PS	1	N/A	Part of Skegness which serves Burgh Le Marsh PS. 3103 properties.	No issues	
	2				
Thorpe Culvert PS	1	Yes	Agricultural land. 1039 Board & 1088 Catch.	No issues	
	2				
	3				
	4				

Asset	Pumps Available	WSC Available	At Risk	Planned Works & Owner	Completion Date
Wainfleet Sea Lane PS	1	N/A	Agricultural land. 136 properties.	No issues	
	2				

2. Matters for Note

2:1 Pumping Station Emergency Repairs (LM25302)

2:1:1 Thoresby Bridge Pumping Station

2:1:1:1 Since the last Board meeting, both pumps at Thoresby Bridge Pumping Station were showing signs of vibration and were extremely noisy when in operation. North Lincs Engineering Ltd (NLE) have since overhauled both pumps and they are now back in service and operating satisfactorily.

2:1:1:2 The cost of the works is £35,164.35.

2:1:2 Costs to date

2:1:2:1 The budget for the Pumping Station Emergency Repairs for 2025/20256 is £110,163.64 and committed costs to date at the time of writing are £43,685.66.

Robert Brown
Senior Engineering

Antony Malin
Senior Operations Manager

FOR MEMBERS' INFORMATION ONLY

LINDSEY MARSH DRAINAGE BOARD	File Ref:	Agenda Item: 11
Meeting: Board Meeting Date: 24th September 2025	Subject: ENGINEERING REPORT	

1. Overview

1:1 Engineering Programme

- 1:1:1 There have been changes to the DEFRA Flood Defence Grant in Aid (FDGiA) programme and there are anticipated updates to FDGiA funding rules. The DEFRA programme was due to end in the next financial year (March 2027). This has been brought forward and will now end in March 2026.
- 1:1:2 Projects that have a signed off Business Case by March 2026 with funding spend in 2026/2027 will not be required to update to the new funding rules. All projects with signed off Business Cases from April 2026 will have to align with the new funding rules.
- 1:1:3 The feedback to the consultation on FDGiA changes generated more responses than anticipated and has delayed announcements of allocations and the updated rules.
- 1:1:4 The WMC Capital Works Programme up to the end of financial year 2027/2028 will be presented at the Board meeting along with the list of projects under consideration for the remaining three years of the five year programme.

1:2 Projects – Current Focus

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Grainthorpe Pumping Station - Replacement flap valve	Outfall flap valve and frame require replacement	Emergency Repair Budget		25/08/25	Flap has failed and has been removed - Quotes being sought for replacement - to Board meeting September 2025.
Theddlethorpe Pumping Station Refurbishment. Bleak House Doors & Concrete lining of section of Mablethorpe Lower Cut	Major PS refurbishment - Pile painting to be completed Part of Theddlethorpe PS Refurbishment project - Automation of Bleak House Doors with new electricity supply and concrete lining of an inaccessible section of Mablethorpe Lower Cut	1,016,308.00	1,005,139.87	4/8/25	Pile painting is now complete. Automation of Bleak House doors in progress.

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Ingoldmells Pumping Station Refurbishment	Major PS refurbishment (final PS as part of LM Coastal PS package)	2,967,786.00	3,001,566.29	19/12/25	Works commenced on site on 31st March 2025 and are progressing on programme. As of July 8th critical path items are on programme. Pumps 2 & 3 and associated pipework installation is complete with testing and commissioning on 15th September. Additional funding to be sought - Business Case Update Report & FCERM4 for submission to EA for approval asap.
Gibraltar Point Pumping Station Refurbishment	Full PS refurbishment	1,879,448.00	559,696.60	10/4/26	OBC and Gia has been approved and LM are in receipt of formal award letter from the EA - Second matching pump has been ordered with 34 weeks lead time. PO placed with ACE for new Landustrie gantry type automatic weedscreen cleaner - Land purchase required for new weed dump area and existing PS is not registered with Land Registry.
Fulbeck Pumping Station Refurbishment (Delivery through SCAPE)	Major pumping station refurbishment	2,846,728.00	2,408,242.32	15/5/26	Balfour Beatty have commenced site compound and cabin set up. Construction works are due to commence on site on 22nd September 2025.
SCAPE - 13 PS Refurbishments - OBCs (Gib Point, Louth Canal PS inc Grainthorpe and Thoresby Bridge & Southern Group Burgh Sluice, Crown Farm & Thorpe Culvert PS)	Production of Outline Business Cases to support funding and delivery of 13 PS refurbishments	-	927,789.79	August 2025 (delay)	OBCs are progressing through the EA - Works ongoing for Louth Canal PS, Thoresby Bridge and Grainthorpe. LM have placed orders with Stantec direct for them to progress OBCs for Thorpe Culvert, Burgh Sluice and Crown Farm PS.

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion	Status/Actions Agreed
Porters Sluice Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	50,000.00	31,532.18	31/10/25	Contract awarded to NLE - Pump 1 has been refurbished and returned to service and Pump 2 has been removed for refurbishment.
Howdales Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	50,000.00	43,256.36	31/10/25	Contract awarded to Quartzelec - Pump 1 was removed on 1st September 2025 for its planned refurbishment and is scheduled for reinstall w/c 15th September 2025
Boygrift Pump Refurbishment - WMC Planned Pump Refurbishments 2025	Pumping plant refurbishment works for LMDB, IOA, and TV	80,000.00	75,722.21	31/10/25	Contract awarded to NLE - Pumps 1 & 2 have been refurbished and reinstalled and Pump 3 has been lifted for refurbishment.
IDB Flood Recovery (Tranche 2B) - Boygrift to Anderby Catchment Connection Improvements	Improvement of linkage and flood relief between the two catchments including deepening, widening and de-silting Board's Huttoft Main Drain, culvert removal and upgrade and penstock controls	244,028.00	3,907.94	31/03/26	Design work on road crossing of Huttoft Main Drain is being progressed by James Roberts Design.
IDB Flood Recovery (Tranche 2B) - Steeping River Soak Dyke North Catchment Improvements	Deepening, widening and de-silting of the watercourse and major upgrades to undersized culverts which restrict flows and flood recovery.	335,904.00	133,050.79	31/03/26	Drain works completed - 4 x road crossings - Will require road closures. Design works progressing by James Roberts Design - Drawings to be prepared and submitted to LCC.
IDB Flood Recovery (Tranche 2B) - Wyche Catchment Alleviation	To improve the operation of Wyche Pumping Station including deepening, widening and de-silting of Board maintained watercourses.	267,465.00	92,603.52	31/03/26	For delivery by Operations.
IDB Flood Recovery (Tranche 2B) - Water Level Monitoring Sites x 14	Installation of remote water level monitoring sites - comms linked up to Board's Telemetry system	156,975.00	21,120.43	31/03/26	Identification / confirmation of site locations - Telemetry equipment has been ordered.

1:3 Completed Projects

Project and Tasks	Description of Works	Budget £	Expenditure £	Planned Completion
Thoresby Bridge - Pump refurbishment (Emergency Repairs)	Pumps 1 & 2 require overhaul due to excessive noise and vibration	Emergency Repair Budget	35,164.35	COMPLETE

2. Matters for Note

2:1 Fulbeck Pumping Station Refurbishment (LM21308)

- 2:1:1 All pre-start and dilapidation surveys are now complete. Liaison with key stakeholders and landowners is ongoing and updated with progress.
- 2:1:2 A formal license has been issued by East Lindsey District Council for working within their land on the foreshore which aligns with the formal Notice of Entry issued by the Board.
- 2:1:3 Balfour Beatty are due to commence site compound and cabin setup during week commencing 8th September 2025 in The Beck Public House car park on Quebec Road.
- 2:1:4 The 30 week construction programme to refurbish the pumping station will commence on 22nd September 2025 with early activities being site hoarding and inspection cover removal to improve access to the redundant pumps.
- 2:1:5 Committed costs to date are £2,408,242.32 against the approved budget of £2,846,728.00.

2.2 Ingoldmells Pumping Station Refurbishment (LM20305)

- 2:2:1 The refurbishment works are exactly on programme in week 23 of 38.
- 2:2:2 Phase 1 of the pump and pipework installation was completed by Bosman Watermanagement BV on 5th September 2025.
- 2:2:3 Inter-Lec Limited changed out the MCC panel and the main electrical supply was re-energised on 8th September 2025. Electrical work continues alongside the civil construction works.
- 2:2:4 Testing and commissioning of the two newly installed pumps which have a combined capacity of 3.6 cumecs (66% of the total station capacity) is planned during the 16th to 18th September 2025. Phase 2 of the construction works will commence immediately after confirmation of the return to service of pumps 2 and 3.
- 2:2:5 Committed costs to date are £3,001,566.29 against the approved budget of £2,967,786.00. A Business Case Update report is being prepared for submission to the Environment Agency for an additional £1.3M funding for the project.

2:3 Gibraltar Point Pumping Station Refurbishment (LM21307)

- 2:3:1 The application for FDGiA was submitted to the Environment Agency in June 2025 with the area approval letter issued to the Board on the 24th July 2025.

- 2:3:2 The refurbishment works do not require planning approval as they can be undertaken under permitted development rights. However, as the pumping station is situated near to an SSSI / Gibraltar Point Nature Reserve, a Habitat Regulations Assessment is required. This has been undertaken by specialist consultants Lucion Limited and an application under Regulation 77 of the Conservation of Habitats and Species Regulations 2017 has been made to the Local Planning Authority for approval.
- 2:3:3 There is no automatic weedscreen cleaner at the site and therefore as part of the refurbishment works, a new overhead automatic weedscreen cleaner will be installed. An order has been placed with Aquatic Control Engineering Limited for the supply and installation of a Landustrie R71 machine in the amount of £186,180.00 for delivery and installation during late March 2026. An area of land adjacent to the station will need to be purchased by the Board to construct the new weed-dump area. Officers have marked out the area of land required on site with a view to entering into formal discussions with the landowner.
- 2:3:4 Ground investigations were undertaken early in July and the report on findings received in August. James Roberts Design Limited are now developing a design for the new pump house and weed dump area.
- 2:3:5 Members will recall that originally the project was being prepared for delivery through the SCAPE framework. A budget price had previously been obtained for a replacement control panel in the amount of £76,522 which included a 14% risk element. Quotes have now been refreshed and with the approval of your Chairman, Vice Chairman and Chief Executive, an order has been placed with Paktronic Engineering Limited in the amount of £69,963.00 for a new control panel and associated electrical works.

2:4 Theddlethorpe Pumping Station Refurbishment (LM18306)

- 2:4:1 Painting of the piled intake sections of the pumping station is now complete.
- 2:4:2 **Bleakhouse Doors** – The platform and control kiosk has been installed by the Board's Direct Labour Organisation and the fence is currently being erected. This will be completed as soon as the actuators have been installed. Final measurements have been undertaken by Martin Childs Limited as a final check to make sure everything fits. A connector between the actuator and the existing spindle is being manufactured and is planned to be installed during week commencing the 15th September 2025. Inter-Lec Limited have installed the level sensors and will return to site to wire up the actuators.

2:5 Boygriff Pumping Station Refurbishment (LM17352)

- 2:5:1 Works to reinstate the gravity channel will have to be deferred until after February 2028. This is due to a 3 year restriction imposed under Section 58 of the New Roads and Street Works Act following completion of substantial improvement works on the main road adjacent to the station by Lincolnshire County Council earlier this year.

2:6 WMC Pump Refurbishments 2025 – Porters Sluice, Howdales and Boygriff Pumping Stations (LM25308, LM25309 & LM25310)

- 2:6:1 A contract was awarded to Quartzelec Limited for the refurbishment of both pumps at Howdales Pumping Station. The first pump has been refurbished and reinstalled and the second has been lifted in readiness for refurbishment. All works will be completed by the 31st October 2025.

- 2:6:2 A contract was awarded to North Lincs Engineering Limited for the refurbishment of two pumps at Porters Sluice Pumping Station and three pumps at Boygriff Pumping Station. Two of the three pumps at Boygriff Pumping Station have been refurbished and reinstalled with the third pump lifted in readiness for its refurbishment. The first pump at Porters Sluice Pumping Station has been lifted and is currently being refurbished. All works will be completed by 30th September 2025.

2.7 Grainthorpe Pumping Station (Flap Valve)

- 2:7:1 The outfall flaps at Grainthorpe Pumping Station which are the secondary line of defence are no longer operable and have since been removed. The tide has caused them to bow, the HDPE to split and the framework has become dislodged. Since the station was built, the original flaps have already been replaced.

- 2:7:2 Quotes received are detailed below;

Supplier	Type / Solution	Notes	Cost
[REDACTED]	[REDACTED]	[REDACTED]	£60,386.76
[REDACTED]	[REDACTED]	[REDACTED]	£31,340.00
[REDACTED]	[REDACTED]	[REDACTED]	£51,040.00
[REDACTED]	[REDACTED]	[REDACTED]	

- 2:7:3 Whilst the quote received from North Lincs Engineering Ltd (NLE) is the most expensive, it is deemed to be the best option. The HDPE flaps that have been installed in the past have only lasted 10 – 15 years, whereas a marine grade stainless steel flap should last twice as long. The Board is therefore recommended to place an order for the replacement outfall flap with NLE.

Recommendation:

To place an order with NLE for a replacement outfall flap at Grainthorpe Pumping Station at a cost of £60,386.76.

2:8 Single OBC for 13 Pumping Stations (LM23999)

- 2:8:1 The costs for works undertaken through the SCAPE framework have now been transferred from this project and allocated to each of the individual pumping station projects.
- 2:8:2 The residual balance in this project is £80,254.02 and it is recommended that the Board approve the balance transfer to the Pumping Station Reserve Account.

Recommendation:

To approve the transfer of £80,254.02 from the Single OBC for 13 Pumping Station project (LM23999) to the Pumping Station Reserve Account.

2:9 Austen Fen East and West Pumping Stations and Biergate East and West Pumping Stations Refurbishment (LM23306 & LM23307)

- 2:9:1 As part of the Single OBC project, Stantec UK Ltd have prepared and submitted the Outline Business Cases for Austen Fen East and West and Biergate East and West Pumping Stations Refurbishments to the Environment Agency (EA). Comments have been received from the EA and the Board has placed an order with Stantec UK Ltd to review and cover the updates accordingly.

2:10 Southern Group – Thorpe Culvert, Crown Farm and Burgh Sluice Pumping Stations Refurbishment (LM25307, LM24305 & LM25306)

- 2:10:1 The modelling, economics and environmental reports are complete in respect of the above pumping stations. An order has been placed with Stantec UK Ltd in the amount of £34,900 to complete the Outline Business Cases.

3. Engineering Other Matters

MATTER	NEXT STEPS	CLOSE OUT PLAN	COMPLETION DATE
Wild Fowlers – Grainthorpe – Culvert failure	<ul style="list-style-type: none">Works priced by Ops and cost of materials has been advised to Wild fowlers group, awaiting instruction/funding to proceed.	<ul style="list-style-type: none">Awaiting completion of HRACosts to be updatedConsent to be obtained from Natural England prior to Ops delivering the work	TBC
Ingoldmells Main Drain (600m length inaccessible due to encroachments)	<ul style="list-style-type: none">Negotiations with landowner have taken place and agreement has been reached for the removal of the palisade fence on the southern side of the watercourse for access	<ul style="list-style-type: none">Bank maintenance and silt removal for delivery by Ops during November / December 2025	January 2026
Viking Link Equipment – Boygriff Pumping Station	<ul style="list-style-type: none">Register land	<ul style="list-style-type: none">Once the land is registered, fee can be charged for equipment inside Board's PS	TBC
Trusthorpe Main Drain Culverting (Phase 4)	<ul style="list-style-type: none">Discussions with LCC re contributionsOps to deliver	<ul style="list-style-type: none">Design drawings have been producedAwaiting contributions for delivery	TBC

Robert Brown
Senior Engineer

FOR MEMBERS' INFORMATION ONLY

LINDSEY MARSH DRAINAGE BOARD	File Ref:	Agenda Item: 13
Meeting: Board Meeting Date: 24th September 2025	Subject: ENVIRONMENTAL MATTERS	

1. Overview (Current Focus and/or Status)

- 1:1 **Ecological Surveys** - The table below represents the areas of the Board in which ecological surveys are being undertaken. These surveys will enable the winter works programme and licensable monitoring of protected species. Badger sett monitoring and mitigation is also being undertaken in various areas, due to the sensitivity of the species, no locations are mentioned.

Drain Name & Catchment	Description of Works	Status	Concerns / Mitigation
Strubby Depot Refurbishment	Preliminary Ecological Appraisal & Biodiversity Net Gain	Ongoing	BNG requires an offset of 40 additional trees to be planted. Area chosen, awaiting further instruction
Butterbump	Reforming	Ongoing	Water vole requiring mitigation
Helsey	Reforming	Ongoing	Water vole requiring mitigation
Huttoft	Reforming	Ongoing	Water vole requiring mitigation LWS, verges to be avoided
Seven Towns	Reforming	Ongoing	Water vole requiring mitigation
Ingoldmells	Drain improvement	Ongoing	Water vole watching brief
Hills Common, Thurlby, Hargate, Kettle Fen Anderby	Water vole monitoring	Ongoing	
Sutton Ings, Huttoft Bilsby	Water vole monitoring	Ongoing	
East Field, America, Summer Austen Fen	Water vole monitoring	Ongoing	
Sewer Saleby	Water vole monitoring	Ongoing	
West Field Alvingham	Water vole monitoring	Ongoing	
Croft Drain Crown Farm	Water vole monitoring	Ongoing	
Duddick Connection Drain Ingoldmells	Water vole monitoring	Ongoing	
Steeping River, Soak Dyke Thorpe Culvert	Water vole monitoring	Ongoing	
Irby	Water vole monitoring	Ongoing	Possible coir matting to mitigate culverting
Wyche, Hogsthorpe,	Water vole monitoring	Ongoing	

Hillydyke, Orby			
Cross Drain Chapel	Water vole monitoring	Ongoing	
West Bank Trusthorpe	Water vole monitoring	Ongoing	Dry drain

2. Matters for Note

- 2:1 **Biosecurity** – More effective solutions to those already in place are being sought to improve stopping the spread of invasive non-native species. Research is currently being undertaken to identify the most efficient cleaning procedure for equipment in the worst affected areas.
- 2:2 **Barn Owl** – The annual barn owl box count yielded poor results across all IDB districts, feedback from the Wildlife Conservation Partnership is that it has been one of the worst breeding seasons ever recorded, likely down to the wet winter and dry summer. Ensuring the continuation of boxes being cleaned and gravelled and replacement boxes erected will aid in future breeding.
- 2:3 **Local Nature Recovery Strategies** – Relevant counties are planning on completing their LNRS throughout 2026.
- 2:4 **Biological Recording** – Almost 800 records collected already across the Consortium this year, these include UKBAP, Schedule 1 and invasive non-native species.

Robert Brown
Senior Engineer

Iain Turner
Environmental Officer

FOR MEMBERS' INFORMATION ONLY

LINDSEY MARSH DRAINAGE BOARD	File Ref:	Agenda Item: 14
Meeting: Board Meeting Date: 24th September 2025	Subject: FINANCE	

1. Overview – Current Position

1:1:1 Current Cash / Bank Position – as at 31st July 2025

<i>Account name</i>	<i>Balance</i>	<i>Interest Rate %</i>
Barclays Current Account	£632,789.71	0.00%
Barclays Deposit Account	£5,692,841.73	1.75%
Beverley Building Society	£403,396.49	1.75%
Monmouthshire Building Society	£529,498.41	1.00%
Santander UK Account	£801,255.91	1.00%
Petty cash	£114.11	
Total	£8,059,896.36	

1:1:2 Current Investments / holdings

<i>Account name</i>	<i>Invested Sum</i>	<i>Term End date</i>	<i>Interest on term end</i>	<i>Interest Rate</i>
Skipton B/soc Term Deposit	£250,000.00	9 th March 2026	£4,786.85	3.84%
Skipton B/soc Term Deposit	£1,000,000.00	19 th Feb 2026	£19,357.81	3.84%

Following approval of the Chairman and Vice Chairman, on the 8th of September 2025 the existing principal of £250,000 was reinvested in a 6-month term deposit with Skipton B/Society at a rate of 3.84%, ending on 9th March 2026 earning interest of £4,786.85.

Following approval of the Chairman and Vice Chairman, on the 19th August 2025 the principal of £1,000,000 was invested in a 6-month term deposit with Skipton B/Society at a rate of 3.84%, ending on 19th February 2026 earning interest of £19,357.81.

The officers ask the Board to consider automatic re-investment of the term deposits on maturity, where the cash-flow of the Board is considered appropriate.

1:1:3

Recommendations:

- To approve the retrospective investment of the £250,000 into the 6-month fixed-term deposit with Skipton Building Society.

- To approve retrospective new investment of £1,000,000 into the 6-month fixed term deposit with Skipton Building Society.
- To grant delegated authority to the chairman and vice chairman to approve the re-investment of the fixed term deposits on their maturity, where the Board has sufficient cash-flow.

1:2:1 Current Loan Position – as at 31st July 2025

<i>31st March 2025 Balance</i>	<i>Period end Balance</i>	<i>Capital Repayments in Period</i>	<i>Interest Charge in period</i>
£0.00	£0.00	£ 0.00	£0.00

1:3:1 Management Accounts: Actual vs Budgets Summary – as at 31st July 2025

<i>The accounts are prepared on an Accruals basis when income or expenditure is due rather than when cash is paid or received</i>	<i>Whole Year Budget for 2025/26 – As per Estimates approved Jan 2025</i>	<i>Variance – negative variance represents lower than expected position</i>	Weighted Budgets	Actuals
	£	£	£	£
Income	7,102,783	114,491.67	3,901,329.00	4,015,820.67
Own use of plant or labour on Schemes	393,584	84,298.36	158,621.00	242,919.36
Total Funds In	7,496,367	198,790.03	4,059,950.00	4,258,740.03
Maintenance costs for drains & PS etc	-1,303,361	19,230.54	-274,802.00	-255,571.46
Supportive Costs	-4,985,941	18,100.54	-1,528,481.50	-1,510,380.96
Balance sheet costs incl Assets & Loans	-370,880	32,869.17	-251,945.00	-219,075.83
Board funding to schemes	-834,000	0.00	-834,000.00	-834,000.00
Total Funds Out	-7,494,182	70,200.25	-2,889,228.50	-2,819,028.25
Unplanned adjustment to / (from) Reserves to Schemes	0.00	0.00	0.00	-0.00
Surplus / (Deficit) for the Year / Period	2,185	268,990.28	1,170,721.50	1,439,711.78

A detailed version of the Budgetary Management Accounts, including notes, can be found on **Appendix 1**

1:4:1 Balance Sheet – as at 31st July 2025

A detailed version of the Balance Sheet can be found on **Appendix 2**.

1:4:2 Fixed Asset Movements

<i>Additions</i> <i>Asset description</i>	<i>1</i>	<i>Asset Cost</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
PLN7487 Toyota Proace City Active Van FV25 JXZ	2	£16,195.93	£19,000.00	£0.00	(£2,804.07)
PLN7488 Toyota Hilux Hybrid Pickup Invincible NV25 HJA	3	£35,552.40	£32,000.00	£0.00	£3,552.40
PLN7489 Toyota Hilux Invincible White NV25 RYD	4	£32,855.17	£32,000.00	£0.00	£ 855.17
PLN7351 Massey Ferguson Efficient Dyna Tractor with bucket YY25 CTZ	5	£107,537.33	£125,000.00	£0.00	(£17,462.67)
PLN7154 Votes Roadmaster Front mower Flail front 3 point linkage mounted	6	£7,350.00	£11,250.00	£0.00	(£3,900.00)
PLN7996 Padagas Push Broom 2.4M with Fork Pockets	7	£1,690.00	£1,750.00	£0.00	(£ 60.00)
PLN7156 Flail rear 3 point linkage mounted	8	£24,400.00	£33,750.00	£0.00	(£9,350.00)
PLN7195 Herder MRZZT430B Mowing Bucket H-1540-1001	9	£10,200.00	£12,000.00	£0.00	(£1,800.00)
PLN7155 Prodem Hydraulic Hammer	10	£8,100.00	£9,000.00	£0.00	(£ 900.00)
PLN7995 Stihl M5 500i 25" Chainsaw (tools allowance)	11	£1,195.00	£1,195.00	£0.00	£ 0.00
Totals	12	£245,075.83	£276,945.00	£ 0.00	(£31,869.17)

<i>Disposal</i> <i>Asset description</i>	<i>Asset Disposal Proceeds</i>	<i>Incl in Estimates</i>	<i>Funds to return to Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
New Holland Tractor (FX61 FYL) PLN 7343	(£26,000.00)	(£25,000.00)	(0.00)	(£1,000.00)
Totals	(£26,000.00)	(£25,000.00)	£ 0.00	(£1,000.00)

1:4:3 Trade Debtors – at 31st July 2025

<i>Customer</i>	<i>Notes</i>	<i>Debt risk included in Period Balance Total</i>	<i>Period Balance Total</i>	<i>31st March 2025 Balance</i>
			£834,735.71	£240,828.28
Environment Agency	March PSCA invoices remain unpaid	£1,272.87		
One Com	Phone Discount invoices unpaid from Feb	£1,950.00		
Total		£3,222.87		

1:4:4 Trade Creditors & Retentions – at 31st July 2025

<i>Supplier</i>	<i>Notes</i>	<i>Credit balances of note included in period balance</i>	<i>Period Balance Total</i>	<i>31st March 2025 Balance</i>
			£534,980.67	£414,956.56
Trade Creditors		£336,221.32		
Supplier Retentions	Relates to projects	£198,759.35		
Total		£534,980.67		

1:5:1 Reserves – Plant Reserve – at 31st July 2025

Plant Reserve Balance at 1 st April 2025	£198,103.69
Planned addition to Plant Reserve in 2025/26 Estimates	£0.00
Planned use of Reserve for additions of new plant	-£0.00
Unplanned use of Reserve for additions of new plant	-£0.00
Planned disposal proceeds returned to Plant Reserves	£0.00
Planned disposals to be added to Plant reserve on occurrence	-£0.00
Remaining Balance in Plant reserve	£198,103.69

1:5:2 Reserves – Schemes Reserve – at 31st July 2025

Scheme Reserve Balance at 1 st April 2025	£4,000,318.80
Planned addition to Schemes from Rating Income in the 2025/26 Estimates	£834,000.00
Loan Funding received into Schemes in period	£0.00
Funding into the Schemes from External Sources – including grants & contributions	£2,376,600.00
Expenditure within Schemes in period	-£1,915,268.96
Unplanned Adjustments from / (to) General Reserves from Schemes in period	£0.00
Remaining Balance in Scheme Reserves at period end	£5,295,649.84

A number of Schemes are currently overspent, including Anderby, Saltfleet and Grainthorpe; however, these are expecting funds from loans or grants.

Within the Remaining Balance of £5,295,649.84, the PS Renewal Reserve currently holds

£240,000, which is earmarked for future use, and Partnership Scheme funds of £156,271.34.

The funds held in the Schemes are earmarked for use by that scheme and only where there are transfers in or out of the schemes (from)/to General Reserves will it affect the Cash Surplus Reserve of the Board.

1:6:1

Recommendations:

- To approve the Budgetary Management Accounts, including Balance Sheet, for the Period to 31st July 2025

2. Overview – Forecast Position – Unforeseen Expenditure & Income
2:1 Forecast of Outturn affecting General Reserves at 31st March 2026

Where the Board receives income or incurs expenditure not included within the 25/26 Estimates, these sums will affect the Expected Surplus or (deficit) position for the year & in turn the funds to be met from or received into General Reserves.	1	Whole Year Budget for 2025/26 – As per Estimates approved Jan 2025	Sums forecasted to improve the Board's position. Additional income or lower expenditure	Sums forecasted to worsen the Board's position. Lower income or additional expenditure	Forecasted Position for the year to 31 st March 2026
	2	£	£	£	£
Income	3	7,102,783			
• Agricultural Rates	4		34,289		
• Highland Water	5				
• Engineers Recharges	6		60,000		
• Contributions	7		19,185		
• Consenting Income	8		23,000		
• Disbursement Income	9		20,000		
• Consortium Recharges	10			-95,000	
• Other Income incl Insurance claim	11		450		
• Interest	12		16,000		
Use of plant or labour on Schemes	13	393,584			
• Use of labour/plant in schemes	14		84,298		
Total Funds In	15	7,496,367	257,222	-95,000	7,658,589
Maintenance costs for drains & PS etc	16	-1,303,361			
• Drains Mntnce expenditure	17			-45,000	
• PS electric	18		85,000		
• Disbursement costs	19			-20,000	
• Stock variances	20			-3,500	
Supportive Costs	21	-4,985,941			
• DLO Wages & costs	22			-11,000	
• Salary Costs	23			-40,000	
• Other staff costs incl training	24			-9,000	
• Depot costs – renewals & exps	25			-6,000	
• Vehicle costs	26			-10,000	
• Plant & Motor costs	27		20,000		
• Employment/Professional Advice	28		33,000		
• Audit fees	29		96,000		
• Biodiversity & environmental	30			-376	
• Loan Interest	31		22,169		
Balance sheet costs incl Assets & Loans	32	-370,880	44,064	-143,500	-470,316
Board funding to schemes	33	-834,000			-834,000
Total Funds Out	34	-7,494,182	300,233	-288,376	-7,482,325
Unplanned adjustment to / (from) Reserves to Schemes	35	0.00	0.00	-0	0
Surplus/(Deficit) for Year/period	36	2,185	557,455	-383,376	176,264
Improvement in Surplus / (deficit) position	37				174,079

2:2 Forecast of Surplus Cash Position at 31st March 2026

Surplus Cash Reserve Balance at 1 st April 2025	£1,940,923.51
Funds to be held for Plant Reserve at 1 st April 2025	£198,103.69
Funds to be held for Commuted Sum Reserve at 1 st April 2025	£0.00
Total Cash reserves at 1st of April 2025	£2,139,027.20
Expected Surplus position for the year to 31 st March 2026	£2,185.00
Forecasted difference to Surplus / (deficit) position at 31st March 2026	£174,079.00
Forecasted Total Cash Reserve at 31st March 2026	£2,315,291.20
Forecasted funds held in Plant Reserve at 31 st March 2026	-£198,103.69
Forecasted funds held in Commuted Sums at 31 st March 2026	-£0.00
Forecasted Surplus Cash Position at 31st March 2026	£2,117,187.51
Predicted net operating costs for 2025/26 (costs less rating income)	£5,469,290.00
<i>Forecasted Surplus Cash as a % of 25/26 forecasted net operating costs</i>	38.71%

2:3 “**Total Cash Reserve**” (as above £2,315,291.20) relates to the expected funds held within the bank accounts not dedicated to Schemes or needed for immediate use on paying the Board’s creditors.

Of these readily available monetary funds, we deduct any committed sums to other reserves such as the Plant Reserve or any Commuted Reserves or Capital Receipts Reserves to ascertain the “**Surplus Cash position**”.

It is the “**Surplus Cash position**” (as above £2,117,187.51), that is available to the Board for use on unexpected or unbudgeted expenditure within the year. It is this Reserve we aim to achieve a 30% balance based upon the net operating costs of the year.

2:4 Fixed Asset Future Movements

Additions <i>Asset description</i>	<i>1</i>	<i>Asset Cost</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>	<i>Variance. (Added) / Taken from General Reserves</i>
Tools allowance balance	2	£8,805.00	£8,805.00	£0.00	£ 0.00
Ifor Williams Trailer	3	£4,000.00	£4,000.00	£0.00	£ 0.00
1 New 4" mobile pump (replace scrapped 7936 or 7937)	4	£2,250.00	£2,250.00	£0.00	£ 0.00
1 New 4" mobile pump (replace scrapped 7936 or 7937)	5	£2,250.00	£2,250.00	£0.00	£ 0.00
New 8" mobile pump (to replace 7940)	6	£50,000.00	£50,000.00	£0.00	£ 0.00
Flat racks hook loader for mobile pumps (that have refurbished)	7	£3,500.00	£3,500.00	£0.00	£ 0.00
Flat racks hook loader for mobile pumps (that have refurbished)	8	£3,500.00	£3,500.00	£0.00	£ 0.00
Flat racks hook loader for mobile pumps (that have refurbished)	9	£3,500.00	£3,500.00	£0.00	£ 0.00
Flat racks hook loader for mobile pumps with sides	10	£4,000.00	£4,000.00	£0.00	£ 0.00
Telescoping screeding system	11	£3,700.00	£3,700.00	£0.00	£ 0.00
3.5 x 2m fabricating table with vice clamps attachments etc	12	£7,500.00	£7,500.00	£0.00	£ 0.00
Herder Grenadier	13	£143,500.00	0.00	0.00	£143,500.00
Totals	14	£236,505.00	£93,005.00	£ 0.00	£143,500.00

<i>Remaining Disposals in the financial year as included in the estimates and or Plant reserves:</i> <i>Asset description</i>	<i>Asset Proceeds (if known)</i>	<i>Incl in Estimates</i>	<i>Funds to come from Plant Reserves</i>
Peugeot Bipper FY12 CCX PLN7448	-£500.00	£0.00	-£500.00
PLN7465 Ford Ranger & Hardtop PLN7465B (YP19 KRB)	-£3,250.00	-£3,250.00	£0.00
PLN7464 Ford Ranger & Hardtop PLN7465B (YR19DWS)	-£3,250.00	-£3,250.00	£0.00
Herder Cavalier Flail PLN7526	-£500.00	-£500.00	£0.00
Herder Cavalier Flail PLN7141	-£5,000.00	-£5,000.00	£0.00
Rovatti pump PLN7940	-£100.00	-£100.00	£0.00
Trailers on Betsy pumps	-£1,000.00	-£1,000.00	£0.00
Trailers on Betsy pumps	-£1,000.00	-£1,000.00	£0.00
Totals	(£14,600.00)	(£14,100.00)	(£ 500.00)

2.5 Future loan Position

The following loans are in the Estimates to be drawn before the end of this financial year.

<i>Scheme</i>	<i>Planned Loan amount</i>	<i>Term of Loan in Years</i>	<i>Interest Rate - estimated</i>
Saltfleet	£591,000	20	5.46%
Anderby	£210,000	20	5.46%
Gibraltar Point	£255,000	20	5.46%
Austen Fens	£985,000	20	5.46%
Total	£2,041,000		

2.6

Recommendations:

- To approve the Forecast of Outturn Position to 31st March 2026

3. Matters for Note

3:1 Internal Audit

3:1:1 Internal Audit Provision for 2025/26

Following the tender process undertaken by the Lincolnshire & Bedford Drainage Boards, on behalf of the Board, Lighthouse UK Consultancy Ltd was appointed to undertake the internal audits until 31st July 2029, with a possible two-year extension to 31st July 2031.

The Board should consider whether the appointment of Lighthouse UK Consultancy Ltd is independent and any reasons for questioning that independence should be notified to the Board.

The internal auditor, Lighthouse UK Consultancy Ltd, shall carry out an assessment of compliance of the Board's relevant procedures and internal controls. Lighthouse UK Consultancy Limited have provided the audit program of the planned areas of work to be covered in the forthcoming audit. Should the Board consider any areas of concern, these can be discussed with the Auditor and the program can be agreed and adapted.

The planned 2025/26 Internal Audit Program is attached for the Board's consideration and approval at **Appendix 3**

3:1:2

Recommendations:

- To consider the internal auditor's independence.
- To consider whether the 2025/26 Internal Audit Program is sufficient to ensure that the Board operate a sound system of internal control, and where so considered, approve the attached program.

3:2 External Audit Provision for 2025/26

3:2:1 Changes to the Audit Thresholds

The Local Audit (Amendment of Definition of Smaller Authority) Regulations 2025 which became effective from 17 August 2025 have increased the Audit threshold from £6.5 million to £15 million. This change applies retrospectively to financial years beginning on or after 1 April 2025 and is based on the higher of gross income or gross expenditure.

It is expected that Lindsey Marsh Drainage Board will not exceed these values and therefore, for 2025/26, will return to a Category 2 Local Authority Body, subject to Assurance Review and the AGAR regime. The officers will monitor closely the income and expenditure to ensure that, where possible, the £15 million threshold is not exceeded.

3:2:2 External Audit Provision as a Smaller Authority Body

To allow the Board to appoint an external auditor to provide the Audit provision to a smaller local authority body, the Finance Manager has contacted SAAA to elect opt-in to the Government-appointed external auditor scheme, and we have requested, if possible, to appoint PKF Littlejohn LLP, who continue to act as external auditors of the other consortium boards. The officers will advise the Board at the next meeting of any progress.

3:2:3 Audit Years 2022/23 to 2024/25

For the years 2022/23 to 2024/25, the Board is still subject to the category 1 audit, however the English Devolution & Community Empowerment Bill, due to commence Royal Assent in Spring 2026 contains a provision to retrospectively apply the increased threshold for the outstanding audits from 2022/23 to 2024/25.

In light of this, PSAA have confirmed that they are not currently looking to appoint an external auditor for those outstanding audits. We shall continue to advise the Board of any progress.

3:2 Payments over £500

A schedule of payments over £500 made by the Board since the last meeting is attached for approval at **Appendix 4**.

Recommendations:

- To approve the schedule of payments.

Mrs N. Hind FCCA
Finance Manager

Appendix 1

Lindsey Marsh Drainage Board

Variance to Estimates Report - For the 4 months to 31st July 2025

	Whole Year Estimate	31.07.2025 Variance	31.07.2025 Estimate	31.07.2025 Actual	Notes
INCOME					
<i>Where the Income variance is negative this shows that the income received is less than estimated for</i>					
The following income is not related to Engineering Schemes					
Agricultural drainage rates	1,380,440.00	34,289.58	1,380,440.00	1,414,729.58	Valuation of Pig & Poultry units.
Special levies	4,265,114.00	0.00	2,132,557.00	2,132,557.00	
Highland water contributions	139,257.00	0.00	0.00	0.00	Full claim submitted of £190,419.46 - however if they only pay £54% as last year then we shall only receive £138,919.40
Stewardship Income	3,772.00	0.00	0.00	0.00	Should be recorded as a grant
Rental, wayleaves & grazing income	1,088.00	0.00	0.00	0.00	
Income from PSCAs	49,000.00	0.00	0.00	0.00	{
Income from rechargeable works	243,447.00	77,931.41	72,377.00	150,308.41	
Income from consenting	69,366.00	5,143.25	20,179.00	25,322.25	Consent time rch to other Boards £23,981.25; Consent fees £1,200. Treated Effluent fee £141.
Income from recharge of disbursements	84,030.00	19,892.74	25,033.00	44,925.74	{ Income is matched to disbursement expenditure.
Contributions	9,800.00	6,825.53	2,687.00	9,512.53	{ Rating Officer Rchg to DEIDB £4,555.57. OneCom phone discount receipt £650. Mileage reimb £610.74. Private car contribution £308.22. Ins claim on Fulstow PS £3,388
Deferred income & commuted sums	6,000.00	0.00	0.00	0.00	
Consortium & management income	772,469.00	(37,265.12)	254,065.00	216,799.88	{
Investment interest	79,000.00	7,225.35	13,991.00	21,216.35	
Other income	0.00	448.93	0.00	448.93	{ Sale of scrap £181.50. Secretarial services to ADA £243.04. Credit card surcharge income £24.39
TOTAL INCOME - not including absorption income	7,102,783.00	114,491.67	3,901,329.00	4,015,820.67	
Absorption Income - offset to costs					
Own use of plant recharged (absorption) to Schemes	53,577.00	85,039.00	26,724.00	111,763.00	Use of own plant within schemes improves the General Surplus Cash Position of the Board.
Own use of labour recharged (absorption) to Schemes	55,877.00	30,333.86	27,536.00	57,869.86	Use of own DLO Labour within schemes improves the General Surplus Cash Position of the Board.
Own use of Engineers recharged (absorption) to Schemes	284,130.00	(31,074.50)	104,361.00	73,286.50	Use of own Engineers Labour within schemes & recharges improves the General Surplus Cash Position of the Board.
TOTAL INCOME - including absorption income in	7,496,367.00	198,790.03	4,059,950.00	4,258,740.03	

Lindsey Marsh Drainage Board
Variance to Estimates Report - For the 4 months to 31st July 2025

	Whole Year Estimate	31.07.2025 Variance	31.07.2025 Estimate	31.07.2025 Actual	Notes
EXPENDITURE:					
<i>Where the expenditure variance is negative this shows that the expenditure is more than estimated for</i>					
MAINTENANCE & DEVELOPMENT EXPENDITURE - EXTERNAL COSTS ONLY					
The following expenditure is not related to Engineering Schemes					
Drain maintenance expenditure	213,356.00	(56,782.17)	47,940.00	104,722.17	{ Stocks £57.3k over
Pumping station expenditure	1,000,133.00	95,561.49	197,300.00	101,738.51	{ Electric £93.2k under budget, due to dry conditions.
Recharge expenditure	0.00	(585.26)	0.00	585.26	{ External costs only relating to stocks. Total costs £152,866.14 inc. £150,308.41 for engineers time recharged
PSCA Recharge expenditure	5,022.00	1,583.00	1,583.00	0.00	{
Consenting Costs - Consultants	0.00	(156.60)	0.00	156.60	External costs relating to mileage
Disbursement Costs	84,030.00	(24,700.59)	27,159.00	51,859.59	Expenditure is matched to income. Lincolnshire Show 25 costs to be billed out to ADA Lincs
Stewardship Costs	820.00	820.00	820.00	0.00	
Cost of goods sold & stock variances	0.00	3,490.67	0.00	(3,490.67)	Stock variances
TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE	1,303,361.00	19,230.54	274,802.00	255,571.46	
SUPPORTIVE EXPENDITURE					
DLO costs	1,154,162.00	(10,735.02)	292,437.00	303,172.02	{ Higher overtime costs £10k over.
Other direct expenses	8,834.00	737.16	3,503.00	2,765.84	Includes Consumables £400 under & Abstraction licence not yet received £384
Environment Agency precept	450,451.00	0.00	225,225.50	225,225.50	
Support & establishment costs	3,291,453.00	28,497.63	1,005,864.00	977,366.37	{ Staff Costs and Other Staff Costs £12.6k under. Depot costs £7.8k over due to elect. Veh fuel & reps £7.8k over. Plant & non-motorised running costs under by £21k . IT costs under by £1.3k . Professional/employment fees under budget by £5.5k .
Finance costs	80,586.00	(364.74)	1,041.00	1,405.74	{ Bank charges, inc. cost of new bank cards for new employees
Depreciation costs	0.00	0.00	0.00	0.00	{ This is a non-cash accounting adjustment & is removed for estimate purposes
Bad debt costs	0.00	0.00	0.00	0.00	
Biodiversity & environmental costs	455.00	(34.49)	411.00	445.49	Environmental Consultant costs & Service Level Agreement
Pension Scheme costs	0.00	0.00	0.00	0.00	{ This is a non-cash accounting adjustment & is removed for estimate purposes
TOTAL SUPPORTIVE EXPENDITURE	4,985,941.00	18,100.54	1,528,481.50	1,510,380.96	
TOTAL EXPENDITURE	6,289,302.00	37,331.08	1,803,283.50	1,765,952.42	
	1,207,065.00	236,121.11	2,256,666.50	2,492,787.61	
EXCEPTIONAL INCOME	0.00	19,865.00	0.00	19,865.00	{ This is a non-cash accounting adjustment & is removed for estimate purposes. This relates to profit on disposal of fixed assets
INCOME OVER EXPENDITURE	1,207,065.00	255,986.11	2,256,666.50	2,512,652.61	

Lindsey Marsh Drainage Board
Variance to Estimates Report

	Whole Year Estimate	31.07.2025 Variance	31.07.2025 Estimate	31.07.2025 Actual	
INCOME OVER EXPENDITURE	1,207,065.00	255,986.11	2,256,666.50	2,512,652.61	
ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT THE ESTIMATES VALUES					
ADJUSTMENTS FOR NON MONETARY ITEMS					
Remove the effects of Depreciation costs	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
Remove the effects of Profit on Disposal	0.00	(19,865.00)	0.00	(19,865.00)	This is a non-monetary accounting adjustment
Remove the effects of Pension scheme	0.00	0.00	0.00	0.00	This is a non-monetary accounting adjustment
	1,207,065.00	236,121.11	2,256,666.50	2,492,787.61	Total Income Over Expenditure
ADJUSTMENTS FOR BALANCE SHEET ENTRIES					
Adjustments for Reserves Movements					
Add the intended transfer from Plant Renewals Fund	0.00	0.00	0.00	0.00	
Add the intended transfer to the Plant Renewals Fund from rating	0.00	0.00	0.00	0.00	To add from Rating income in the year to the Plant Reserve
Plant/Vehicle net expenditure occurred in year - funded from Plant reserve	0.00	0.00	0.00	0.00	Retained budgets returned to General reserves
Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve	0.00	0.00	0.00	0.00	Expected 24/25 disposal not taken place - trf to Plant Reserves when eventual disposal occurs
	0.00	0.00	0.00	0.00	
Fixed Asset Movements					
Motor additions					
PLN7487 Toyota Proace City Active Van FV25 JXZ	19,000.00	(2,804.07)	19,000.00	16,195.93	01/05/2025
PLN7488 Toyota Hilux Hybrid Pickup Invincible NV25 HJA	32,000.00	3,552.40	32,000.00	35,552.40	25/06/2025
PLN7489 Toyota Hilux Invincible White NV25 RYD	32,000.00	855.17	32,000.00	32,855.17	17/07/2025
	83,000.00	1,603.50	83,000.00	84,603.50	
Plant additions					
PLN7351 Massey Ferguson Efficient Dyna Tractor with bucket YY25 CTZ	125,000.00	(17,462.67)	125,000.00	107,537.33	01/04/2025
PLN7154 Votes Roadmaster Front mower Flail front 3 point linka	11,250.00	(3,900.00)	11,250.00	7,350.00	16/04/2025
PLN7996 Padagas Push Broom 2.4M with Fork Pockets	1,750.00	(60.00)	1,750.00	1,690.00	23/04/2025
PLN7156 Flail rear 3 point linkage mounted	33,750.00	(9,350.00)	33,750.00	24,400.00	09/07/2025
PLN7195 Herder MRZZT430B Mowing Bucket H-1540-1001	12,000.00	(1,800.00)	12,000.00	10,200.00	09/07/2025
PLN7155 Prodem Hydraulic Hammer	9,000.00	(900.00)	9,000.00	8,100.00	25/07/2025
PLN7995 Stihl M5 500i 25" Chainsaw (tools allowance)	1,195.00	0.00	1,195.00	1,195.00	18/04/2025
Tools allowance balance	8,805.00	0.00	0.00	0.00	
Ifor Williams Trailer	4,000.00	0.00	0.00	0.00	
1 New 4" mobile pump (replace scrapped 7936 or 7937)	2,250.00	0.00	0.00	0.00	
1 New 4" mobile pump (replace scrapped 7936 or 7937)	2,250.00	0.00	0.00	0.00	
New 8" mobile pump (to replace 7940)	50,000.00	0.00	0.00	0.00	
	3,500.00	0.00	0.00	0.00	
Flat racks hook loader for mobile pumps (that have refurbished)	3,500.00	0.00	0.00	0.00	
	3,500.00	0.00	0.00	0.00	
Flat racks hook loader for mobile pumps (that have refurbished)	3,500.00	0.00	0.00	0.00	
Flat racks hook loader for mobile pumps with sides	4,000.00	0.00	0.00	0.00	
Telescoping screeding system	3,700.00	0.00	0.00	0.00	
3.5 x 2m fabricating table with vice clamps attachments etc	7,500.00	0.00	0.00	0.00	
Herder Grenadier - to ins replacement - fire	0.00	0.00	0.00	0.00	PO raised of £143,500 will come out of Gen Reserves
	286,950.00	(33,472.67)	193,945.00	160,472.33	
Plant disposals					
New Holland Tractor (FX61 FYL) PLN 7343	(25,000.00)	(1,000.00)	(25,000.00)	(26,000.00)	05/05/2025
Herder Cavalier Flail PLN7526	(500.00)	0.00	0.00	0.00	
Herder Cavalier Flail PLN7141	(5,000.00)	0.00	0.00	0.00	
Rovatti pump PLN7840	(100.00)	0.00	0.00	0.00	
Trailers on Betsy pumps	(1,000.00)	0.00	0.00	0.00	
Trailers on Betsy pumps	(1,000.00)	0.00	0.00	0.00	
	(32,600.00)	(1,000.00)	(25,000.00)	(26,000.00)	BS42
Vehicle disposals					
Peugeot Bipper FY12 CCX PLN7448	0.00	0.00	0.00	0.00	Budget retained from 21/22 - £500
PLN7465 Ford Ranger & Hardtop PLN7465B (YP19 KRB)	(3,250.00)	0.00	0.00	0.00	
PLN7464 Ford Ranger & Hardtop PLN7465B (YR19DWS)	(3,250.00)	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
	(6,500.00)	0.00	0.00	0.00	BS52
Loan Capital Adjustment					
PWLB Loan repayments - Existing	0.00	0.00	0.00	0.00	
PWLB Loan repayments - Future	40,030.00	0.00	0.00	0.00	
	40,030.00	0.00	0.00	0.00	No loans taken out as yet
Non I&E (Costs) & Income	370,880.00	(32,869.17)	251,945.00	219,075.83	
Variance at 31/07/2025	836,185.00	268,990.28	2,004,721.50	2,273,711.78	
Planned Board Funding towards schemes	(834,000.00)	0.00	(834,000.00)	(834,000.00)	
Surplus/(deficit) to be taken from General Reserves as at 31st July 2025	2,185.00	268,990.28	1,170,721.50	1,439,711.78	
Unplanned adjustments to Reserves during period:					
See Transfer of Budgets:					
Additional Funds Required for Engineering Schemes to be taken from General Reserves	0.00	0.00	0.00	0.00	
Engineering Scheme funds transferred back to General Reserves	0.00	0.00	0.00	0.00	
Surplus/(deficit) to be taken from General Reserves as at 31st July 2025	2,185.00	268,990.28	1,170,721.50	1,439,711.78	

Appendix 2

Lindsey Marsh Drainage Board Balance Sheet Report

All Values are shown in Pound Sterling		Selected Period 4	ending 31/07/2025
		Current Year	Previous Year
FIXED ASSETS			
LAND & BUILDINGS	195455.22		195455.22
PUMPING STATIONS	5919025.92		5919025.92
PLANT & EQUIPMENT	1912380.39		1756043.08
MOTOR VEHICLES	345133.51		263527.01
COMPUTER EQUIPMENT	6552.18		6852.18
TOTAL FIXED ASSETS		8361644.22	8142903.39
CURRENT ASSETS			
BANK ACCOUNT	6309896.36		6659635.34
STOCK	74115.41		78963.19
DEBTORS CONTROL ACCOUNT	534735.71		240828.25
RATES DEBTORS ACCOUNT	625113.61		8368.56
PREPAYMENTS	5140.28		14374.37
TOTAL CURRENT ASSETS		9225004.37	7902170.03
CURRENT LIABILITIES			
TRADE CREDITORS & SUPPLIER RETENTIONS	534953.67		414956.56
OTHER CREDITORS	102513.77		1293.52
ACCRUALS	300000.00		277608.32
ACCUMULATED ABSENCES ACCRUAL	22942.00		22942.00
VAT LIABILITY	(107293.84)		(40515.22)
PAYE CONTROLS	68609.42		56705.52
DEFERRED INCOME & COMMUTED SUMS	127533.33		127533.33
TOTAL CURRENT LIABILITIES		1049975.55	862824.03
LONG TERM LIABILITIES			
PENSION PROVISION	(3941000.00)		(3941000.00)
NET ASSETS		21107873.04	18223249.39
RESERVES:			
EARMARKED			
PLANT RESERVES	195103.69		195103.69
CAPITAL PROJECTS RESERVE	5295649.64		4000318.50
TOTAL EARMARKED		5490753.33	4195422.40
F & L RESERVES	2659469.24		2464163.23
CURRENT PERIOD SURPLUS / (DEFICIT)	2674623.65		1680517.75
TOTAL UN-EARMARKED		5334092.89	4164800.98
NON-DISTRIBUTABLE			
REVALUATION RESERVES	5919025.92		5919025.92
PENSION RESERVES	3941000.00		3941000.00
TOTAL NON-DISTRIBUTABLE		9860025.92	9860025.92
TOTAL RESERVES		21107873.04	18223249.39

Appendix 3

Internal Drainage Boards – Audit Programme
Internal Audit Year 2025/26
Name of Board: Lindsey Marsh Drainage Board

Governance

Check a sample of Policies and Procedures and confirm these are current (in date) and have been appropriately approved.

<u>Name of Policy/Procedure</u>	<u>Date of approval</u>	<u>Outcome of examination</u>	<u>Recommendation</u>

Check a sample of Board and Committee meeting agendas and minutes (latest three). Confirm adequate attendance and that governance arrangements were maintained (decision items proposed, seconded and voted upon). Note penny rate approval (February meeting), approval of major items of expenditure, Health and Safety reporting, financial reporting, approving policies etc.

<u>Name of Board/Committee</u>	<u>Date of Meeting</u>	<u>Outcome of examination</u>	<u>Recommendation</u>

Web site (check)

The Board published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.

In the year covered by this AGAR, the Board correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 20xx-xx AGAR period, were public rights in relation to the 20yy-yy (previous year) AGAR evidenced by a notice on the website and/or Board approved minutes confirming the dates set).

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The Board has complied with the publication requirements for 20zz/zz AGAR (see AGAR Page 1 Guidance Notes). (Sections 1 and 2 of the Annual Governance and Accountability Return; a declaration that the status of the statement of accounts is ‘unaudited’; and a statement that sets out details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.)

External Auditor’s Review — A notice of the conclusion of the external auditor’s limited assurance review of the Annual Governance and Accountability Return, together with relevant accompanying information, was published (including on the Board’s website or other website) in accordance with the requirements of Regulation 16 the Accounts and Audit Regulations 2015.

Narrative on Governance

Risk

Identifying and assessing risks — The Board needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.

Addressing risks — Having identified, assessed and recorded the risks, the Board needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.

Examine the risk management policy, procedures and reporting to the Board.

Examine the current risk register – to include controls and mitigations.

Examine the management and monitoring arrangements for risk management.

Narrative on Risk

Financial (Internal Control Framework)

Documentation required at start of the audit.

<u>Name of Document</u>	<u>Date document produced</u>	<u>End of Financial Year document</u>
Current Trial Balance		
Latest Balance Sheet		
Latest Income and Expenditure Summary		
Latest Aged Debtors – non rates		
Latest Aged Debtors - Rates		
Latest Aged Creditors		

Conformation of Accounting Records

<u>Description</u>		
RFO has a system of financial controls		
RFO in place procedures to record all financial transactions		
Up to date accounting records		
Check previous years accounting statement figures – carried forward totals		

Creditors (Accounts Payable)

Select a sample of 3-5 invoices paid during the current financial year - preferably large to assess compliance with Financial Regulations.

<u>Name of Creditor</u>	
<u>Date of Invoice</u>	
<u>Date of Payment</u>	
<u>Gross Amount including VAT</u>	
Was VAT correctly accounted for	
<u>Description of Purchase</u>	
<u>Comments/Outcomes</u>	
Including compliance with Financial Regulations. Payments were supported by invoices, expenditure was approved.	
<u>Recommendation</u>	

<u>Name of Creditor</u>	
<u>Date of Invoice</u>	
<u>Date of Payment</u>	
<u>Gross Amount including VAT</u> Was VAT correctly accounted for	
<u>Description of Purchase</u>	
<u>Comments/Outcomes</u> Including compliance with Financial Regulations._ Payments were supported by invoices, expenditure was approved.	
<u>Recommendation</u>	

<u>Name of Creditor</u>	
<u>Date of Invoice</u>	
<u>Date of Payment</u>	
<u>Gross Amount including VAT</u> Was VAT correctly accounted for	
<u>Description of Purchase</u>	
<u>Comments/Outcomes</u> Including compliance with Financial Regulations._ Payments were supported by invoices, expenditure was approved.	
<u>Recommendation</u>	

<u>Name of Creditor</u>	
<u>Date of Invoice</u>	
<u>Date of Payment</u>	
<u>Gross Amount including VAT</u> Was VAT correctly accounted for	
<u>Description of Purchase</u>	
<u>Comments/Outcomes</u> Including compliance with Financial Regulations._ Payments were supported by invoices, expenditure was approved.	
<u>Recommendation</u>	

Obtain aged creditors listing. Identify any excessively old debts and list below.

Name of Aged Creditor	Date of invoice	Amount	Action being taken

Budgetary Process including penny rate and precepts

Check the penny rate approved for the year and that this has been correctly applied.

Check the procedure for the rating process – invoicing, reminders, collection of debt.

Check budget for year is in place and monitored.

Check reserves remain within the sums approved by the Board.

Check 5 or ten year financial forecast to determine that rate rises are proportionate year on year and therefore maintain a balanced budget

Check a sample of debtors both rates and general income. Sample size 2-4

Name of Debtor	
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<u>Date of Invoice</u>	
<u>Date of Payment</u>	
<u>Gross Amount including VAT</u> Was VAT correctly accounted for	
<u>Description of Debt</u>	
<u>Comments/Outcomes</u>	
<u>Recommendation</u>	

<u>Name of Debtor</u>	
<u>Date of Invoice</u>	
<u>Date of Payment</u>	
<u>Gross Amount including VAT</u> Was VAT correctly accounted for	
<u>Description of Debt</u>	
<u>Comments/Outcomes</u>	
<u>Recommendation</u>	

From the aged debtors' reports (both rates and general) establish what action is being taken regarding old debts

<u>Name of Aged Debtor</u>	<u>Date of invoice</u>	<u>Amount</u>	<u>Action being taken</u>

For Petty Cash (for those who still have PC) confirm reconciled balance for year end purposes. Confirm accuracy of petty cash and that VAT, where appropriate, has been correctly dealt with.

Salaries to employees and allowances to members were paid in accordance with this Board's approvals, and PAYE and NI requirements were properly applied. (To include pension arrangements)

Select a month and test the accuracy of the payroll and that HMRC and pension deductions have been correctly and timely made.

Month and Year								

Asset and investments registers were complete and accurate and properly maintained.

Examine the asset register. Confirm it is up to date and in order. Verify a number of assets are in existence

<u>Date of Asset Register</u>	<u>Description of Asset</u>	<u>How verified</u>

Periodic bank account reconciliations were properly carried out during the year.

Check bank reconciliations and that these are undertaken on a regular basis. Also check the end of the financial year bank reconciliation.

<u>Bank account reconciled</u>	<u>Date of reconciliation</u>	<u>Approved</u>	<u>Comments</u>

Overall conclusions arising from the internal audit and an assurance opinion.

Narrative on Financial and the Control Framework

Appendix 4

Schedule of Payments over £500 submitted to the Lindsey Marsh Drainage Board on 24th September 2025

Trans Date	Account	Narrative	Payment Value	Notes
			£	
19/06/2025	Net Wages	Salary Month 3	101,313.64	
19/06/2025	Net Wages	Wages Week 11	38,965.15	
19/06/2025	Pitney Bowes Ltd	PP/PITB001	601.13	
20/06/2025	BH Construction Co. Ltd.	PP/BHCO001	229,726.07	Civils works contract for Ingoldmells Pumping Station
20/06/2025	Javelin Irrigation Systems Ltd	PP/JAVE001	756.48	90 degree bends for 6" pumps
20/06/2025	JKH Drainage Units Ltd	PP/JKHD001	4,377.30	80 x Square Head Walls
20/06/2025	Barrett Steel Ltd	PP/KASS001	1,159.80	Tubes and Clamps for Irby Beck PS
20/06/2025	Konica Minolta Business Solutions (UK) Ltd	PP/KONM001	1,430.85	Rental of copiers and printing
20/06/2025	Lincolnshire Pension Fund	PP/LCCO001	588.00	
20/06/2025	Welton Aggregates Limited	PP/WELT001	696.00	Readymix for Irby Beck PS
20/06/2025	Woldmarsh Producers Ltd	PP/WOLD001	16,778.32	Fuel, PPE, materials for various PS, gates
25/06/2025	Pension	Pension, Unison, BHSF	61,560.72	
26/06/2025	Hitachi Construction Machinery UK Ltd	PP/HITA001	1,092.00	Service charge for Hitachi Excavator
26/06/2025	Vodafone	PP/ODA001	3,350.97	Mobile Phones
27/06/2025	East Lindsey District Council	PP/ELDC001	2,490.00	Business Rates
30/06/2025	AIM Electrical Services Ltd	PP/AIME001	1,513.84	Repairs to weedscreener
30/06/2025	Amazon.co.uk	PP/AMAZ001	563.58	Computer battery, charges, cables
30/06/2025	Bedford Pumps Limited	PP/BEDP001	2,956.20	Pump condition monitor at Porter Sluice PS
30/06/2025	Environment Agency - Precept	PP/ENVA002	225,225.50	Flood and Coastal Erosion Risk Management Levy
30/06/2025	Inno Solutions	PP/INNO001	6,000.00	Work on Working Portal and App
30/06/2025	IT2 Limited	PP/IT2L001	4,239.53	
30/06/2025	Lincolnshire Pension Fund	PP/LCCO001	1,415.00	
30/06/2025	Mastenbroek Environmental Ltd	PP/MAST001	557.03	Starter Motor
30/06/2025	North Lincs Engineering Ltd	PP/NLEN001	5,253.36	
02/07/2025	Toyota (GB) Plc	PP/TOYO001	42,996.89	
03/07/2025	P.A.Y.E.	HMRC P11D NICS	2,036.60	
07/07/2025	Total Energies Gas & Power Ltd	PP/TOTG001	852.81	Electricity for Pumping Stations
10/07/2025	Credit Card	IAT	3,228.08	
10/07/2025	P.A.Y.E.	PAYE Month 3	65,122.98	
11/07/2025	Arnold Clark Vehicle Management	PP/ARNC001	1,352.39	
11/07/2025	Balfour Beatty	PP/BALF001	172,471.08	Station
11/07/2025	Beaconuk Group Ltd	PP/BEAC001	597.24	PPE
11/07/2025	Ecoplant Hire Services Ltd	PP/ECOP001	792.00	Dumper Hire at Irby Beck Pumping Station
11/07/2025	East Lincs Rural Training	PP/ELRT001	858.00	Manual Handling course
11/07/2025	Inter-Lec Ltd	PP/INTL001	4,465.20	Ingoldmells PS Refurbishment
11/07/2025	Matthew Hodson Servicing & Repairs	PP/MATT001	2,080.80	drill, ear defenders, lawn mower
11/07/2025	MHD Construction Services Limited	PP/MHDC001	1,240.20	chalk for Irby Beck Pumping Station
11/07/2025	North Lincs Engineering Ltd	PP/NLEN001	10,620.00	modify stop logs to allow inspection of flap valves
11/07/2025	Pell Plant Hire Ltd	PP/PELL001	756.00	Transport for excavator
11/07/2025	Polkey Collins	PP/POLK001	7,824.00	Professional Fees for Strubby Depot
15/07/2025	Land Rover Contract Hire	PP/LAND002	2,529.86	
17/07/2025	Net Wages	Salaries Month 4	105,419.54	
17/07/2025	Net Wages	Wages Week 17	48,663.87	

18/07/2025	BESA Property Services Ltd	PP/BESA003	648.00	Pumping Station re-inspection costs
				storage of MCC panel, supervise access to transformer room
18/07/2025	Inter-Lec Ltd	PP/INTL001	2,908.80	doors, investigate issues with weedscreen cleaner
18/07/2025	KeyTERRA-FIRMA Ltd	PP/KEYT001	1,500.00	Mainstream Perpetual Licence's
18/07/2025	J Roberts Design Ltd	PP/ROBE001	660.00	Site visit to Gibraltar Point Pumping Station
18/07/2025	Pitney Bowes Ltd	PP/PITB001	600.00	
21/07/2025	Woldmarsh Producers Ltd	PP/WOLD001	27,334.37	Fuel, PPE, tyres, puncture repairs, materials
25/07/2025	Vodafone	PP/VODA001	3,447.37	Mobile Phones
28/07/2025	ADT Fire & Security plc	PP/ADTF001	801.22	Fire Alarm Maintenance at Strubby
28/07/2025	AIM Electrical Services Ltd	PP/AIME001	3,167.02	replace torsion ropes on weedscreen cleaner
28/07/2025	Collinshallgreen	PP/COLL002	7,200.00	Works for Strubby Depot Refurbishment
28/07/2025	Ecoplant Hire Services Ltd	PP/ECOP001	831.60	Dumper Hire at Irby Beck Pumping Station
28/07/2025	East Midlands Online Ltd	PP/EMID001	1,179.00	
28/07/2025	Firestop Services Ltd	PP/FIRE001	2,764.49	Fire Extinguisher service at various PS and Strubby Depot
28/07/2025	Haddington Contracting Ltd	PP/HADD001	540.00	onsite multiple lifts
28/07/2025	Huws Gray (Buildbase)	PP/JACK001	560.43	various building materials
28/07/2025	Woldside Plant & Agri Ltd	PP/JMSE001	1,071.66	Dump trailer repairs
28/07/2025	Barrett Steel Ltd	PP/KASS001	1,381.20	plate for plant repairs
28/07/2025	K&W Mechancial Services Ltd	PP/KWMS001	1,885.54	work on Prolec PME400TH System
28/07/2025	Liebherr GB Ltd	PP/LIEB001	1,793.76	replace seat compressor on Liebherr
28/07/2025	Matthew Hodson Servicing & Repairs	PP/MATT001	580.79	angle grinder, compact blower
28/07/2025	MHD Construction Services Limited	PP/MHDC001	6,717.83	aggregate
28/07/2025	Pell Plant Hire Ltd	PP/PELL001	1,884.00	Transport for excavator
28/07/2025	Recon Survey & Safety Ltd	PP/RECO001	740.10	Plant repair
28/07/2025	J Roberts Design Ltd	PP/ROBE001	996.00	site visit to Ingoldmells Pumping Station re rebar
28/07/2025	Seacroft Ford	PP/SEAC001	555.48	MOT, repairs to Bipper van
28/07/2025	Stoneacre Teesside Toyota	PP/STON006	876.00	supply and fit towbar
28/07/2025	Toyota (GB) Plc	PP/TOYO001	38,884.21	Toyota Hilux Double Cab Pick Up
28/07/2025	Welton Aggregates Limited	PP/WELT001	13,477.56	Readymix for various Pumping Stations
28/07/2025	East Lindsey District Council	PP/ELDC001	2,490.00	Business Rates
31/07/2025	Land Rover Contract Hire	PP/LAND002	843.29	
04/08/2025	Amazon.co.uk	PP/AMAZ001	647.09	mobile phones, cases, screen protectors, cables
04/08/2025	Beaconuk Group Ltd	PP/BEAC001	706.87	PPE
04/08/2025	East Lincs Rural Training	PP/ELRT001	730.05	training
04/08/2025	IT2 Limited	PP/IT2L001	564.09	
04/08/2025	Lincolnshire Pension Fund	PP/LCCO001	1,415.65	
04/08/2025	North Lincs Engineering Ltd	PP/NLEN001	25,902.31	removal, overhaul and reinstallation of Pump 2 Thoresby Bridge PS
04/08/2025	Polkey Collins	PP/POLK001	5,460.00	Professional fees for Strubby Depot improvements
05/08/2025	Towergate Risk Solutions	PP/TOWE001	808.00	Public Liability Insurance for Quncey's Pumping Station
07/08/2025	Fibregrid	PP/FIBR001	672.48	Grating and clip sets
08/08/2025	IT2 Limited	PP/IT2L001	662.87	
08/08/2025	Barrett Steel Ltd	PP/KASS001	637.20	long tees and elbows
08/08/2025	Keyline Civils Specialists Ltd	PP/KEYL001	5,247.43	Materials
08/08/2025	Listers Toyota Boston	PP/LIST002	1,044.00	
08/08/2025	Mastenbroek Environmental Ltd	PP/MAST001	43,198.83	Votex Roadless rear mower, weedcutting basket, wear pad
08/08/2025	Pell Plant Hire Ltd	PP/PELL001	576.00	Transport for excavator
08/08/2025	RDR Timber Products Ltd	PP/RDRT001	858.00	Materials
08/08/2025	Russells (Kirbymoorside) Ltd	PP/RUSS001	891.74	park brake repair
08/08/2025	Schneider Electric Systems UK Limited	PP/SCHN001	3,757.63	Telemetry Support at various pumping stations
08/08/2025	Welton Aggregates Limited	PP/WELT001	8,334.00	Readymix
11/08/2025	Arnold Clark Vehicle Management	PP/ARNC001	1,352.39	
11/08/2025	BH Construction Co. Ltd.	PP/BHCO001	150,607.81	refurbishment

12/08/2025	Bosman Watermanagement BV	PP/BOSM001	37,699.62	release of retention
14/08/2025	Net Wages	Wages Week 19	55,041.99	
14/08/2025	P.A.Y.E.	PAYE Month 4	68,699.42	
14/08/2025	Innove Solutions	PP/INNO001	12,000.00	work on App and Portal
14/08/2025	North Lincs Engineering Ltd	PP/NLEN001	3,614.82	Galvanised Frame
14/08/2025	Welton Aggregates Limited	PP/WELT001	2,556.00	aggregate
21/08/2025	Net Wages	Salaries Month 5	99,807.39	
22/08/2025	Balfour Beatty	PP/BALF001	30,099.16	refurbishment
22/08/2025	BPH Attachments Ltd	PP/BPHA001	9,720.00	hydraulic hammer
22/08/2025	Chandlers Farm Equipment	PP/CHAN001	3,199.58	service
22/08/2025	Fenland Blasting	PP/FENL001	3,960.00	shot blast Larrington trailer
22/08/2025	Focus Signs Lincolnshire Ltd	PP/FOCU001	1,209.96	safety signs
22/08/2025	IT2 Limited	PP/IT2L001	1,779.25	
22/08/2025	Barrett Steel Ltd	PP/KASS001	900.00	galvanised tubes
22/08/2025	Masterbrook Environmental Ltd	PP/MAST001	655.20	repairs
22/08/2025	North Lincs Engineering Ltd	PP/NLEN001	30,565.74	overhaul pump at Boygriff PS, wire for various PS
22/08/2025	Pearsons Hydraulics Ltd	PP/PEAR001	1,145.10	pipe up telescopic dipper
22/08/2025	Pell Plant Hire Ltd	PP/PELL001	1,707.00	transport of excavator
22/08/2025	Shakespeare Martineau	PP/SHAK001	1,800.00	professional fees
22/08/2025	Dave Skells Traffic Management Ltd	PP/SKEL001	2,280.00	temporary traffic management
22/08/2025	Warwick Ward (machinery) Ltd	PP/WARW001	592.80	excavator repair
22/08/2025	Welton Aggregates Limited	PP/WELT001	7,614.00	readymix
22/08/2025	RJH Supplies Ltd	PP/RJHS001	1,194.22	cutting discs, foldable knives, PPE, spanners
04/09/2025	Wrights Fencing & Landscaping	WRIG002	4,065.60	
04/09/2025	Wider Plan Ltd	WIDE001	7.00	
04/09/2025	Reconomy Connect	UKWA001	223.94	
04/09/2025	Redacted	TUPL001	454.89	Compensation
04/09/2025	Truplant	TRUP001	5,400.00	Caterpillar Dozer hire
04/09/2025	Sid Dennis & Sons Limited	SIDD001	317.52	
04/09/2025	Sibthorpe Farming	SIBT001	1,692.98	Compensation
04/09/2025	Service Machinery & Trucks Ltd	SERV001	1,789.79	Servicing and repairs to various plant
04/09/2025	Pridgen Farms Ltd	PRID002	2,246.58	Compensation
04/09/2025	Pell Plant Hire Ltd	PELL001	1,215.00	
04/09/2025	G H Parker (North Cotes) Ltd	PARK001	3,923.15	Compensation
04/09/2025	Nigel Harrison	NIGE001	51.40	
04/09/2025	Konica Minolta Business Solutions (UK) Ltd	KONM001	137.43	
04/09/2025	J E G Farms Ltd	JEGF001	6,728.81	Compensation
04/09/2025	Redacted	HARV001	1,200.46	Compensation
04/09/2025		BROO002	1,252.53	Compensation
04/09/2025	BH Construction Co. Ltd.	BHCO001	94,762.70	Ingoldmells PS Refurbishment
04/09/2025	Built Environment Consulting Ltd	BECC001	4,032.00	M & E Performance specification
04/09/2025	Beaconuk Group Ltd	BEAC001	99.48	
11/09/2025	Warwick Ward (machinery) Ltd	WARW001	214.08	
11/09/2025	Redacted	TOUL001	403.74	Compensation
11/09/2025	Redacted	SAMU001	233.28	Compensation
11/09/2025	Pell Plant Hire Ltd	PELL001	684.00	Excavator transport
11/09/2025	Pearsons Hydraulics Ltd	PEAR001	151.62	
11/09/2025	Redacted	MOOD001	724.80	Compensation
11/09/2025	Matthew Hodson Servicing & Repairs	MATT001	224.00	
11/09/2025	Lincolnshire Pension Fund	LCCO001	1,415.65	

11/09/2025	K&W Mechancial Services Ltd	KVMS001	352.80	
11/09/2025	Huws Gray (Buildbase)	JACK001	29.56	
11/09/2025	Haddington Contracting Ltd	HADD001	570.00	
11/09/2025	G&M Consulting Ltd	GMCO001	7,314.00	Ground investigation work at Gibraltar PS
11/09/2025	CLAAS Eastern Ltd	CLAA001	96.48	
11/09/2025	Mark Caudwell Ltd	CAUD001	6,405.66	Compensation
11/09/2025		BONN001	99.73	
11/09/2025	Beaconuk Group Ltd	BEAC001	21.58	
11/09/2025	Arnold Clark Vehicle Management	ARNC001	1,352.39	Lease vehicles
11/09/2025	Amazon uk	AMAZ001	27.51	

Total

2,096,675.56

For data protection purposes some information may be excluded from this report, for example where payments have been made to individuals.



Water Management Consortium

Lindsey Marsh Drainage Board

Isle of Axholme and North Nottinghamshire Water Level Management Board

Trent Valley Internal Drainage Board

Doncaster East Internal Drainage Board

FINANCIAL REGULATIONS

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1. Introduction

1:1 Financial Regulations set out the framework of the rules for the proper financial administration of the Board and the responsibility of those charged with carrying out duties with financial implications.

1:2 Responsibility for Financial Control

- 1:2:1 The Chief Executive shall be responsible to the Board for overall financial control of the Board's financial affairs and the continuous provision of financial management information.
- 1:2:2 The Finance Manager shall be the WMC Member Board's Responsible Financial Officer (RFO), as defined in the Accounts and Audit Regulations 2015, and is responsible to the Chief Executive for ensuring that the Board complies with these Regulations and the Local Audit (Smaller Authorities) Regulations 2015 (as an opted-in Authority).
- 1:2:3 The RFO shall be responsible for maintaining the integrity of the accounting, financial administration and financial control systems of the Board.
- 1:2:4 The RFO shall, where appropriate, prepare additional rules of procedure, supplementary to these Regulations, to ensure the maintenance of financial control and security.
- 1:2:5 The Chief Executive shall ensure that WMC Member Board's Financial Statements and Annual Return for the year ending 31 March are prepared by the RFO and each Member Board consider and approve said documents no later than 30 June every year, or any other specified date as set out in the Accounts and Audit Regulations 2015, or amendments.
- 1:2:6 The Board shall appoint an Internal Auditor who will be responsible for maintaining an adequate and effective internal audit of the accounts of the Board.
- 1:2:7 Any variation to these Financial Regulations shall only be made by resolution of the WMC Member Board.

2. Budget Holder Responsibilities

- 2:1 The Chief Executive shall be the primary budget holder.
- 2:2 The Chief Operating Officer shall be a budget holder, responsible for HR related budgets and to deputise in the absence of the Chief Executive.
- 2:3 The Finance Manager shall be a budget holder and, as the RFO, is responsible to the Chief Executive and the WMC Member Board for the overall management of the Board's finances and rate estimates.
- 2:4 The Senior Engineer shall be a budget holder and is responsible to the Chief Executive for preparing and managing the Board's approved Capital/Schemes Works budgets.
- 2:4:1 As part of the Engineering team, the following posts shall have authority to procure works, goods and services, where there is an existing approved budget held by the Senior Engineer for specific schemes in relation to their position:

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- (a) Civils Project Engineer
 - (b) Resident Engineer
 - (c) Environmental Officer
 - (d) Project Support Lead
 - (e) Mechanical and Electrical Engineer
- 2:5 The Senior Operations Manager shall be a budget holder and is responsible to the Chief Executive for preparing and managing the Board's approved Maintenance Works budgets, Plant Procurement budgets, Plant and Depot Maintenance budgets, Stocks and Materials budgets and Direct Labour Operative budgets.
- 2:5:1 As part of the Operations team, the following posts shall have authority to procure goods and services, where there is an existing approved budget held by the Senior Operations Manager in relation to their position:
 - (a) Operations Manager
 - (b) Foreman
- 2:6 The Corporate Services Manager shall be a budget holder and is responsible to the Chief Executive for preparing and managing the Board's approved Administration & Office Costs budgets, Training budgets, PPE & Uniform budgets, Board expenses budgets, ICT and Legal & Professional budgets.
- 2:6:1 As part of the Corporate Services team, the following posts shall have authority to procure goods and services, where there is an existing approved budget held by the Corporate Services Manager in relation to their position:
 - (a) ICT Manager
- 2:7 The budget holder shall always remain responsible for the actions of their authorised team members as listed above. Any amendments to authorised team members must be signed off by the Chief Executive.
- 2:8 No other employee shall be empowered to enter into contracts for the procurement of goods and services on behalf of the Board, without the written authority of the budget holder or Chief Executive.
- 2:9 No employee shall procure goods and services or commit expenditure against a budget that they have no budgetary responsibility for, without the responsible Budget holder's or Chief Executive's prior authority.
- 3. Procurement and Delegated Authority Levels (Including contracts; works; purchasing goods, plant and services)**
- 3:1 The Board's Policy on Procurement (separate to this document) promotes open and transparent procurement processes, allowing for scrutiny and accountability in how public funds are spent.

- 3:2 The Procurement objectives focus on efficiently and effectively obtaining goods and services to support the Board's operations and strategic goals.
- 3:3 The Policy aims to achieve the best possible value for money in all procurement activities, considering factors including price, quality, performance and availability.
- 3:4 The Policy ensures that all potential suppliers are treated fairly and have equal opportunities to compete for contracts, promoting diversity and inclusion.
- 3:5 The Policy promotes sustainable procurement whereby consideration must be given to environmental impact and social responsibility.
- 3:6 During the purchasing/procurement process, the Board must adhere to the Procurement Act 2023 and Procurement Regulations 2024.

3:2 Procurement Process

- 3:2:1 The Board's procurement process, as a Non-Central Government Authority (Authority Type), is determined by the type of contract and the threshold values:
- 3:2:2 A "Contract" (Contract Type) is any arrangement made by, or on behalf of the Board, including arrangements for:
 - (a) The supply of goods
 - (b) The execution of works
 - (c) The delivery of services
 - (d) The hire, rental, repair, maintenance or lease of goods or equipment.
- 3:2:3 When assessing whether a contract is above or below a threshold, the full value of the Contract, over its whole lifecycle, must be estimated and must include the following:
 - (a) VAT
 - (b) Options to supply additional goods/services/works.
 - (c) Options to extend or renew the Contract.
 - (d) The value of any consideration provided by the Board as an offset to the Contract.
- 3:2:4 A contract shall not be separated into smaller contracts unless there is a good reason for doing so and not for the purpose of avoiding a threshold limit or a required procurement route.
- 3:2:5 Where it is not possible to calculate a contract value the Contract must be treated as above the threshold.
- 3:2:6 Up to the threshold limit, the Board may choose to submit a Tender Notice or follow a Request for Quotation route.

3:3 Procurement Regulation Thresholds: As provided for in the Procurement Regulations 2024

<i>Authority Type</i>		<i>Contract Type</i>	<i>Threshold (incl. VAT)</i>
Non-Central Government Authority	A	Services and supplies (non-works)	£214,904
Any	B	Works	£5,372,609
Any	C	Light Touch - services and supplies	£663,540
Any	D	Unregulated contracts - Exempted contract	no monetary threshold
Non-Central Government Authority	E	Unregulated contracts, any type, lower-threshold limit	£30,000

3:3:1 A separate Policy will be available to officers to guide on how to apply different contract types, values and processes taking into consideration the provisions of the Procurement Regulations.

3:4 Delegated Authority Levels: The following delegated authority levels are in place to ensure:

3:4:1 Budget holders are clear on their financial delegation levels and responsibilities.

3:4:2 Efficiency in the operation of the Board's service delivery.

3:4:3 Transparency and accountability in how public funds are spent.

3:4:4 Table of Delegated Authority Levels

<i>Procurement type: All; Goods and Services; Works</i>	<i>Contract Value incl. VAT</i>	<i>Documentation Requirement</i>	<i>Approval Requirement</i>
All	Up to £5,000	One estimate or quotation, this may include the use of a catalogue or online marketplace, verbal or written.	Finance Manager, Corporate Services Manager, ICT Manager, Operations Managers, Foremen, Civils Project Engineer, Resident Engineer, Environmental Officer, Project Support Lead, Mechanical and Electrical Engineer
All	£5,001 - £15,000	Two written estimates, quotations.	
All	£15,001 - £30,000	Two written estimates, quotations.	Chief Executive or Chief Operating Officer or Senior Engineer or Senior Operations Manager
All	£30,001 to £50,000	Three written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Chief Executive or Chief Operating Officer or Senior Engineer

All	£50,001 - £75,000	Three written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Chairman or Vice-Chairman and Chief Executive or Chief Operating Officer or Senior Engineer
All	£75,001 - £214,904	Three written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Board
Goods and Services - Covered Procurement	Over £214,904	Over Threshold Limit - Full tender process.	Board
Works	£214,905 - £5,372,609	Four written Quotations based upon the requirements set out in the Request for Quotation (RFQ).	Board
Works - Covered Procurement	Over £5,372,609	Over Threshold Limit - Full tender process.	Board

4. Responsibility of officers

- 4:1 All staff of the Board have a general responsibility for the security of the property of the Board for the avoidance of loss and for economy, efficiency and effectiveness in the use of resources.
- 4:2 Staff have a responsibility to notify the Chief Executive should they be concerned about any conflict of interest with a supplier/contractor (e.g. personal or business connection/relationship) to ensure openness and transparency in dealing with public funds.

5. Accounts

- 5:1 The Chief Executive and the Finance Manager shall, each financial year, prepare estimates of income and expenditure for the ensuing financial year. Such estimates will be presented to the Board in January or February on the level of the penny rate and council special levies.
- 5:2 The Chief Executive and the Finance Manager shall also each year produce a five-year projection to estimate levels of balances, so that the penny rate can be set at appropriate levels.
- 5:3 The Board meeting in January/February will set and seal the Rate for the ensuing financial year. The Rates will be set by 15th February each year, and notified to the relevant Local Authority, in accordance with relevant legislation.
- 5:4 The Finance Manager shall produce monthly accounts to the Chief Executive which include income and expenditure, creditors and debtors, bank and investment balances and budget analysis.

5:5 The Board shall be kept informed by the Finance Manager of the overall financial position of the Board's finances through management accounts, forecasts and other reports that they deem necessary.

5:6 The Finance Manager shall produce the year end accounts to the Board within the time period as required by the Accounts and Audit regulations.

6. Banking

6:1 No changes shall be made to the WMC Board's bankers or the bank mandate without prior consent of the Board.

6:2 None of the WMC Member Board's bank accounts shall be overdrawn and no loans shall be taken out without the Chief Executive's prior written consent and a statutory resolution from the Board, in accordance with s55 of the Land Drainage Act 1991.

6:3 The main bank accounts will be operated on the following basis:

Approved signatories for the WMC Board's bank accounts, in line with bank mandates, are as follows:

- (a) Chairman
- (b) Vice Chairman
- (c) Chief Executive
- (d) Senior Engineer
- (e) Finance Manager

6:4 Where possible payments will be made electronically by the Finance Department using the BACS or Faster payment method for all Boards.

6:5 Where the payment is to a supplier, the Finance Department will ensure that it is accompanied by a valid invoice and authorised purchase order and where the payment is to be made via Direct Debit, Faster Payment or BACS, that the DD mandate is signed by one of the above authorised signatories.

6:6 Where the payment is to a supplier on a proforma, in advance of delivery or invoice, the Finance Department will ensure it is accompanied by an authorised purchase order.

6:7 Where the payment is for wages and payroll, including pension and HMRC payments, the Finance Department will pay in accordance with the terms and conditions agreed with the employee. No changes shall be made to any employee's pay (shared or otherwise), emoluments, entitlements, terms and conditions of employment or contract of employment without the prior written consent of the Chief Executive or Chief Operating Officer.

6:8 Any cheques shall be signed in accordance the WMC Member Board's bank mandate, including number of required signatories and value limits.

6:9 Transfers of funds to bank accounts or term deposits in the Board's name shall be performed by the Finance Department or Rating Officer, where applicable.

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- 6:10 Bank accounts should be reconciled monthly by the Finance Department.
- 6:11 Any requests for changes to supplier bank details, shall be verified by the Finance Department before changes are implemented.
- 6:12 A register of passwords and contact details will be prepared by the Finance Department and kept securely to enable other approved signatories to use and obtain support on banking software.
- 6:13 Some staff will be issued debit or procurement cards to ensure the smooth running of the Board's services. The Chief Executive Officer will agree the aggregate spending limits for all cards. Any staff issued with a card in their name will be responsible for the safe keeping of the card and associated pin and any spend incurred upon the card and ensure that that VAT receipts are obtained and submitted to the Finance Department to ensure VAT can be recovered. Any misuse of a Board's card will be considered a gross misconduct and will be dealt with in accordance with the Disciplinary Policy. Failure to obtain VAT receipts may result in the card being withdrawn.

7. Investments

- 7:1 Separate to these Financial Regulations, and in support of them, the Board will have an Investment Policy which sets out the procedures for monitoring, assessing and mitigating the risk of loss of invested sums and ensures that such sums are readily accessible for expenditure as needed.

8. Borrowing

- 8:1 Section 55 of the [Land Drainage Act 1991](#) permits Internal Drainage Boards (IDBs) to borrow money for their duties, such as defraying costs of drainage works, but requires the relevant Minister's consent for borrowing for those purposes, unless it's to repay an existing loan.
- 8:2 The borrowing is secured against the Board's property or income, and the loan period cannot exceed 50 years without the Minister's consent.
- 8:3 All Board Borrowings must be approved by the Board members.

9. Income

- 9:1 Rate demands are to be issued as soon as possible after 1st April each year.
- 9:2 Special levies will be signed and sealed at the January Board meeting each year (or final Board meeting before 15th February), enabling those Councils paying Special Levy to be notified by 15th February each year of the amount payable for the forthcoming financial year commencing 1st April and advising them of the instalment payment dates in that financial year.
- 9:3 FDGIA claims will be made in accordance with Environment Agency timescales and processes.

- 9:4 Other grant payments will be claimed in accordance with the agreed process and timescales. All other fees / amounts owed to the Board are to be recorded on a debtor account / invoice and issued as soon as the debt is incurred.
- 9:5 A record (electronic) shall be kept within the accounting records of every sum received by the Board and must show:
- (a) Date of receipt
 - (b) Amount received
- 9:6 The Board can accept Credit Card and Debit Card payments via the telephone (customer not present). These must be taken via the appointed merchant service provider's website and must be in accordance with current banking regulations. Credit and debit card details must not be written down or retained by the Board's staff.
- 9:7 All cheques and cash received shall be banked at the earliest opportunity, rather than held in the office.
- 9:8 Keys to safes and cash boxes shall be carried by the nominated officers.
- 9:9 The Finance Manager shall be responsible for ensuring that all monies received are properly brought to account in the Board's accounting records and that any VAT is appropriately accounted for in a holding account and paid over when due.
- 9:10 The Finance Manager shall produce to the Chief Executive a monthly schedule of all monies owed to the Board and to note and take appropriate recovery action.
- 9:11 The Board to be informed at Board meetings of any debt risk and any recovery action being taken.

10. Staff

- 10:1 The Chief Executive will be responsible for all staffing matters within the approved structure and budget. This includes gradings, temporary arrangements, training requirements, secondments, fixed term appointments.
- 10:2 The HR Department shall keep a record of all employees to show details of the appointment and grade. The Finance Manager shall keep a record of all payments in respect of each employee of the Board.
- 10:3 The Board's approval shall be required for the employment of additional permanent staff.
- 10:4 The Chief Executive shall have authority to employ additional temporary staff, provided the revenue consequences are contained within the current annual estimates.

11. Stocks and Stores

- 11:1 All goods received shall be checked as regards quantity and / or weight and inspected as to quality and specification. A delivery note shall be obtained from the supplier, wherever possible, and signed by the person receiving the goods.

- 11:2 All goods issued from stores shall be properly accounted for and recorded. Weekly stock sheets will be submitted by the Board Operations Manager to the Finance Department.
- 11:3 Stocks shall not be held in excess of normal operational requirements, except in special circumstances with the approval of the Chief Executive.
- 11:4 All breakages and losses of goods held in store shall be recorded and reported to the Senior Operations Manager to take appropriate action.
- 11:5 There shall be a physical check of all items in store three times a year by the Operations Manager. Fuel stocks will be checked monthly by the Operations Manager.
- 11:6 Any material stock variances shall be reported to the Chief Executive by the Finance Manager.

12. Assets

- 12:1 The Chief Executive will ensure that the Board assets are properly maintained and securely held and will ensure that contingency plans for the security of the assets and continuity of service in the event of disaster or systems failure are in place. Assets include plant, equipment, vehicles, and intangible items such as records and intellectual property.
- 12:2 The asset register shall reflect additions and disposals of assets and record the cost or valuation of the assets. The Finance Manager shall keep a fixed asset register detailing Board owned land and buildings within the Board's area and all major items of plant, equipment and vehicles with a value over £500, computer equipment with a value of over £2,000.
- 12:3 At least once a year, in line with insurance renewals, the accuracy and completeness of the asset register will be reviewed.
- 12:4 The asset register shall be available for inspection by the Board at any time, and will reflect additions, disposals of assets and record the cost or valuation of the assets, including any depreciation that has been changed.
- 12:5 Small tools and equipment with a purchase value below £500 (before VAT) are recorded within the accounting system.
- 12:6 Board assets will be disposed of through a competitive process, either by sealed tender, part exchange, auction, scrapping or sale via sealed bids.

13. Audit

- 13:1 The Chief Executive, in conjunction with the Finance Manager, will implement effective systems of internal control.
- 13:2 As a requirement of the Accounts and Audit Regulations 2015 the Chief Executive shall arrange for an internal audit of accounting, financial management and other operations of the Board to take place. This audit will be undertaken by an external, independent person or Company qualified to perform this function. The Internal Auditor shall produce an annual report to the Board.

13:3 Internal Audit

13:3:1 All employees of the Board are required to assist the Auditor, or his/her authorised representative, in the performance of his/her duties.

13:3:2 To ensure independence, Auditors are not authorised to:

- (a) Perform any operational duties for the Board, unless in exceptional circumstances where specific approval is given by the Chief Executive/Finance Manager.
- (b) Initiate or approve accounting transactions.
- (c) Direct the activities of any Board employee, except to the extent such employees have been appropriately assigned to assist the Internal Auditor.

14. Fraud or Other Irregularities

14:1 The responsible officer or any other officer concerned shall immediately notify the Chief Executive and/or the Internal Auditor of any matter which involves, or is thought to involve, financial irregularities of the Board or any suspected irregularity in the exercise of the functions of the Board.

14:2 Any financial irregularity involving an employee of the Board will be considered as gross misconduct and will be dealt with in accordance with the Disciplinary Procedure.

15. Write Offs

15:1 Any Rates write offs shall be approved by the Board, irrespective of value.

15:2 Any other financial bad debt write offs, must be approved by the Chief Executive and reported to the Board.

15:3 The Finance Manager shall make the appropriate adjustments to accounting records.

16. Salaries, Wages and Pensions

16:1 All appointments (with the exception of the Chief Executive post) shall be approved by the Chief Executive and will be made in accordance with the approved grading structure and scales of pay.

16:2 The payment of all salaries, wages, pension schemes, compensation and other emoluments to all present or former employees shall be made by the Chief Executive or under arrangements controlled by him.

16:3 Each Responsible Officer shall notify the Chief Executive immediately, and in the form prescribed by him, of all matters affecting such payments, and in particular:

- (a) Resignations, dismissals, suspensions, secondments and transfers.
- (b) Absences from duty for sickness, unpaid leave or other reason, but not normal leave.

- (c) Changes in remuneration, other than pay awards and agreements of general application.
- (d) Information necessary to maintain records of service for superannuation, income tax, national insurance and the like.

16:4 Time records or other pay documents shall be in a form prescribed or approved by the Chief Executive and shall be certified in writing by or on behalf of the Responsible Officer.

17. Board Employees

17:1 Employees must declare in writing to the Chief Executive any financial or other interest, which could conflict with the Board's interests.

17:2 In terms of hospitality and gifts, only gifts of a value below £50 may be accepted by individual staff or a section as a whole and these must be recorded in the Gifts and Hospitality Register which is held by the Corporate Services Department. Under no circumstances may cash be accepted as a gift.

17:3 Where an outside organisation is seeking to sponsor a Board activity (whether by invitation, tender, negotiation or voluntary), the basic rules concerning acceptance of gifts and hospitality shall apply.

18. Members' and Employees' Allowances

18:1 All staff claims for payment of car allowances, subsistence allowances, travelling and any other incidental expense shall be submitted as required duly certified, in a form approved by the Chief Executive.

18:2 Travelling and subsistence claims must be in line with Board policy and certified by the claimant. Approval of the line manager shall imply that he is satisfied that the journeys were authorised, the expenses properly and necessarily incurred and that the allowances are properly payable by the Board.

18:3 Claim forms submitted more than six months after the expenditure has been incurred shall be paid only on the approval of the Chief Executive.

18:4 Payments to Members, (including co-opted Members of the Board or its Committees), who are entitled to claim travelling or other allowances will be made upon receipt of the completed prescribed form.

19. Insurances

19:1 The Finance Manager shall, in consultation with the Responsible Officer, initiate all insurance cover and negotiate all claims in consultation with other officers where necessary.

19:2 Responsible Officers shall promptly notify the Chief Executive of all new risks, properties or vehicles needing to be insured, and of any disposals or alterations affecting existing insurances.

- 19:3 Responsible Officers shall notify the Finance Manager of any loss, liability or damage or any event likely to lead to a claim on any Board policy and shall where appropriate and following the approval of the Chief Executive, notify the police of the relevant circumstances.
- 19:4 All employees of the Board shall be included in a suitable fidelity guarantee insurance.
- 19:5 The Finance Manager shall annually, or at such other period as considered necessary, review all insurances held by the Board in consultation with other responsible officers as appropriate.
- 19:6 Responsible Officers shall consult the Chief Executive in respect of the terms of any indemnity which the Board is requested to give.
- 19:7 The Responsible Officer shall inspect insurance policies of contractors for building, construction or engineering works to ensure as far as possible that all necessary cover has been taken out and obtain copies for the Board's records.

20. Security

- 20:1 Each Responsible Officer is responsible for maintaining proper security at all times for all buildings, stores, paint, vehicles, equipment, cash, documents and information under his/her control. Each Responsible Officer shall consult the Chief Executive in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.
- 20:2 All officers of the Board have a duty to comply with the requirements of the General Data Protection Regulations and any amending legislation. Responsible Officers shall ensure that staff are aware of their responsibilities under this legislation.
- 20:3 The limit for cash held on the Board's premises will be £1,000 or as recorded in the appropriate insurance policy, whichever is lower.
- 20:4 A list of key holders shall be held by the Corporate Services Department. Where keys are transferred between staff, the new recipient assumes responsibility and signed documentary evidence must be kept with the keyholder list. The loss of any keys must be reported immediately to the Chief Executive.

21. Protection of Private Property

- 21:1 Each Responsible Officer shall notify the Chief Executive of any case where steps are necessary to prevent or mitigate loss or damage of moveable property.
- 21:2 The Board shall not be liable for accidental loss or damage to the personal possessions which employees' use whilst on Board business that are not included under the Board's Insurance Policies.

22. Petty Cash

- 22:1 Where a petty cash account is held, a petty cash imprest account of £200 shall be maintained by the Rating Officer for minor disbursements. A record book is to be maintained to show all payments from petty cash and details of each the item and the

name of the officer who incurred the expenditure. A VAT receipt must support the expenditure.

22:2 The Finance Manager shall review the petty cash account and authorise the expenditure on at least a six-monthly basis.

22:3 The petty cash account shall be balanced and reconciled to the cash holding on a quarterly basis.

23. Reserves

23:1 Reserves are held to create a working balance to mitigate the impact of uneven cash flows and avoid uneven rate increases or decreases, to create a contingency to cushion the impact of unexpected events and emergencies, and to build funds to meet predicted future expenditure.

23:2 The Board holds two different types of Reserves:

- (a) Unallocated Reserves - also known as General Operating Reserves or Revenue Reserves. These provide protection against unplanned expenditure.
- (b) Allocated Reserves. These are funds set aside to meet known future expenditure.

23:3 Unallocated Reserves

23:3:1 The Board will maintain minimum Revenue Reserves of 30% of average operating costs¹.

23:4 Allocated Reserves

23:4:1 These include:

- (a) Commuted Sum Reserve - Development contributions and commuted sums for future maintenance of the system.
- (b) Plant Reserve - Financed from approved transfers from the Revenue Reserves at the end of each financial year.
- (c) Capital Reserve - Financed from sale of land/buildings and set aside to be used for future major projects such as land, buildings or pumping station refurbishments.
- (d) Capital Projects Reserve - To fund future capital works.
- (e) Revaluation Reserve - A non-monetary accounting adjustment reserve to record movement arising from revaluation of fixed assets on the balance sheet.

¹ Average operating costs include expenditure on pumping stations, watercourse maintenance, administration and other assets, and borrowing charges. Non-monetary expenses such as depreciation should not be included in this calculation.

- (f) Pension Reserve - To fund pension liabilities for current, former and future employees.

23:5 The Reserve Accounts shall be reviewed annually by the Board and if no longer required, remaining funds may transfer to another reserve account.

24. Review

24:1 These Financial Regulations shall be reviewed at least every two years by the Board.

Document Revisions

<i>File Name:</i>	<i>Date:</i>	<i>Amendments:</i>
2019FinancialRegulations (AX, LM, TV)	March 2019	
DE2019FinancialRegulations	March 2019	
FinancialRegulations20250908	September 2025	