

LINDSEY MARSH DRAINAGE BOARD

Minutes of a Meeting of the Board held at Wellington House, Manby on Wednesday, 26th June 2024, commencing at 9.30 a.m.

| | | | |
|----------|---------------------------|---------|----------------|
| * Messrs | G.A. Crust (Chairman) | * Cllrs | T. Aldridge |
| * | S.W. Eyre (Vice-Chairman) | * | T. Ashton |
| | G. Bowser | v | Mrs W. Bowkett |
| | W. Cooper | | S. Dennis |
| * | R. Crust | * | D. Edgington |
| | M. Denby | * | D. Hobson |
| * | J.M. Mowbray | * | S. Kemp |
| * | R.H. Needham | * | D. McNally |
| * | D. Pridgeon | * | E. Mossop |
| * | D.R. Tagg | * | W. Parkinson |
| | | * | D. Simpson |

* *Present*

| | |
|----------|--|
| * Messrs | A. McGill (Chief Executive) |
| * | D. Hickman (Executive Officer) |
| * | A. Malin (Senior Operations Manager) |
| * | S. Stones (Operations Manager) |
| | R. Brown (Senior Engineer) |
| * | J. Boden (Civils Project Engineer) |
| * | D. Robinson (Internal Auditor, TIAA) |
| * | Mesdames N. Hind (Finance Manager) |
| * | C.B. Davies (Corporate Services Manager) |

* *In attendance*

1. APOLOGIES

Apologies for absence were received from Messrs G. Bowser, M. Denby and Cllr S. Dennis.

2. DECLARATIONS OF INTEREST

None.

3. NOTIFICATION OF ITEMS OF ANY OTHER BUSINESS

None.

4. BOARD MINUTES (Pages 1823 to 1838)

RESOLVED

That the minutes of the Meeting of the Board held on 20th March 2024 be confirmed as a correct record.

5. MATTERS ARISING

5:1 Minute 5:1, Page 1824 - Matters Arising - Emergency Volunteers

Officers reported that there had been no uptake from ratepayers on the request for volunteers in the newsletter.

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5:2 Minute 5:2, Page 1824 - Matters Arising - Wellington House

The Corporate Services Manager had raised the poor condition of the site roads with the new owner, who was not aware of the extent of the deterioration. She undertook to send them photographs of the damage and to arrange a meeting when they were next on site.

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5:3 Minute 5:3, Page 1824 - Matters Arising - Gayton Engine Pumping Stations

The Corporate Services Manager reported that confirmation had been received from the insurance company that damage would be covered. The damaged section of wall would be demolished and rebuilt.

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5:4 Minute 5:4, Page 1824 - Matters Arising -Tour of Inspection

The tour of inspection was planned for the 19th July 2024, after the start of the cutting season. Invitations had not been extended to MPs because of the upcoming election.

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6. CONSORTIUM COMMITTEE

The minutes of a Consortium Committee meeting held on 15th May 2024 were circulated for members' approval.

Cllr T. Aldridge informed members that the issues at Covenham, referred to in the minutes, did not affect the whole village only the corner of Ings Lane/Coldharbour Lane where the highways drains were blocked. Cllr E. Mossop stated that on future actions it would be helpful to see timelines and actions taken.

RESOLVED

- (a) That the minutes of the Consortium Committee meeting held on 15th May 2024 be approved.
- (b) That the Committee recommend that the Boards' continue with the current delegated authority in line with the Planning and Byelaw Policy and Advice Note 01.

7. JOINT NEGOTIATING COMMITTEE

The minutes of a Joint Negotiating Committee meeting held on 15th May 2024 were circulated for members' approval.

RESOLVED

That the minutes of the Joint Negotiating Committee meeting held on 15th May 2024 and the Terms and Conditions Booklet be approved.

8. HEALTH, SAFETY AND WELFARE

The Senior Operations Manager reported that there had been no changes to legislation since the last meeting.

There had been four incidents across the Consortium since the last meeting, two of which were in the Lindsey Marsh area.

The annual review of COSHH assessments was underway, no issues or concerns has been identified.

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9. OPERATIONS REPORT

9:1 Winter Maintenance

The Senior Operations Manager reported that work on the 15,968m 2023/24 Winter programme was nearly complete with the remaining lengths due to be completed before the summer weedcutting commenced. The 2024/25 programme consisted of 30,911m of watercourse and work on Mablethorpe Middle Cut had already commenced. The programme was subject to change depending on the outcome of the IDB Flood Recovery Funding bids.

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9:2 Emergency Drain Repairs

Emergency drain repairs had been completed on thirteen watercourses with culvert replacements undertaken on an additional four watercourses.

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9:3 Summer Maintenance Work

Preparations for the summer maintenance period were underway and Officers were reviewing priority watercourses to establish which early cuts were required. Weed growth was prolific due to weather conditions.

The Senior Operations Manager informed members of the inhouse refurbishment of one of the Board's flail heads which had cost £4,000 against an estimated £23,000 replacement cost and that in-house manufacture of six weedscreens which would have cost £28,000 if sourced externally and had been manufactured at a cost of £6,000.

The Boards DLO continued to undertake maintenance on the Environment Agency's Woldgrift Drain between Trusthorpe Pumping Station and Axletree Hurn as part of the mitigation works in support of the Trusthorpe Pumping Station refurbishment project.

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9:4 Construction Works

Groundworks and compound improvements were being completed at Theddlethorpe Pumping Station. Work to install a Concrete Canvas lining along a section of Mablethorpe Lower Cut, near to Bleak House doors, would also be completed.

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9:5 Environment Agency (EA) Works

The Board were undertaking an increased Public Sector Co-operation Agreement (PSCA) programme in 2024/25. This included additional grass cutting works in conjunction with health and safety cuts on the following watercourses;

- (a) Woldgrift.
- (b) Willoughby High.
- (c) Orby Drain.
- (d) Wold Drain.
- (e) Lady Waith Beck.
- (f) Cow Croft Drain.
- (g) Greyfleet Drain.

Officers reported that weedcutting work would be undertaken to an enhanced standard, closer to that undertaken on Board maintained watercourses. In response to the Chairman, the Chief Executive confirmed that the work would facilitate flows.

In response to Mr D.R. Tagg, the Chief Executive commented this was a trial, but he was hopeful it would progress. Officers would make sure that work on adjoining Board maintained watercourses was completed at the same time.

Cllr E. Mossop queried if this would turn into a contract for work, Officers confirmed the PSCA was already in place and a Schedule 3 annex, which detailed the work to be completed for each year, would be issued. The Senior Operations Manager clarified that the Schedule 3 would be issued to the new specification and level of maintenance authorised and that he expected this to arrive soon.

Mr R.H. Needham asked which section of the Greyfleet was being maintained. Officers confirmed that only the section from Saltfleet to Grimoldby Road was on the plan, it had been a struggle to get this length included.

Officers clarified that for watercourses under 3m wide both fringes and the centre of the channel would be maintained. If over 3m one weed fringe and the centre would be maintained. The Chief Executive cautioned that this was still subject to there being no objections raised by the EA Fisheries, Biodiversity and Geomorphology team.

The work was more than previous years and included bank tops, the EA were looking at three cuts of the raised banks each year.

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9:6 Plant and Equipment

(a) Excavator Replacements

The new Volvo 145 excavator approved in June 2023 had been delivered and the Volvo EW160E wheeled excavator traded in.

The Volvo 220EL excavator (EU67 AYW) had completed 7,783 hours and was due for replacement. Tenders had been sought; five tenders were returned from four manufacturers. A summary of tenders was presented for members consideration.

Officers recommended purchase of the 2023 Case CX210E from Warwick Ward, the excavator was new but in stock which would mean a quicker delivery (estimated at November 2024), offered best value for the Board and had a minimal impact on the residual disposal value. Warwick Ward also offered a five-year warranty on the Kocurec boom at a cost of £10,901.14 in addition to the five-year machine warranty at a cost of £7,297.

The total cost for the machine including five-year warranty and less trade in was £232,454.91.

When the plant replacement programme was reviewed, the machine replacement cost for the Financial Year 2024/25 of £185,000 was not updated to reflect the purchase costs of a tracked machine. Officers proposed that the shortfall of £47,454.64 be met from the Plant Reserve.

Mr S.W. Eyre queried why delivery was November 2024 if the excavator was in stock. The Senior Operations Manager clarified that the delay was for manufacture and install of the bespoke boom. Mr Eyre commented that there was a risk of the existing machine breaking down. The Senior Operations Manager acknowledged there was a risk, but the machine had no major issues at this time.

RESOLVED

- (a) That the Board purchase the 2023 Case CX210E at a net cost of £232,454.91.
- (b) That the overspend of £47,454.64 be met from the Plant Reserve.

(b) Van Replacement

The Peugeot Bipper (FY12 CCX) was now twelve years old, had covered 54,805 miles and had suffered issues with the engine and suspension.

Allowance for a replacement of £17,000 was included in the 2024/25 estimates. Replacement options had been considered and prices obtained from three companies for a 1.5D van these ranged from £18,275 to £23,055. Purchase of a Vauxhall Combo Prime 1.5d from Thompson and Smith Louth, at a cost of £18,275, the lowest tender, was recommended with the budget shortfall to be taken from the Plant Reserve.

In response to the Chairman, the Senior Operations Manager confirmed the van would be sign written. He also confirmed that a four-wheel drive vehicle was not required for this role.

RESOLVED

- (a) That the Board purchase a Vauxhall Combo Prime 1.5d at a cost of £18,275 from Thompson and Smith.

(b) That the overspend of £1,275 be met from the Plant Reserve.

(c) Fuel Tanks

The two fuel tanks, to replace the ageing fuel tanks at Strubby Depot, had now been delivered and installed. The tanks were fully automated and captured fuel usage which would improve stock reporting and accuracy. The cost of the tanks was £47,920. Officers asked that this be funded from the Plant Reserve, it was originally planned to fund this from the Strubby Depot Refurbishment budget, however, this would allow the funds to be used for work at the depot.

Mr S.W. Eyre asked if crash barriers would be installed around the tanks. The Operations Manager stated that until refurbishment plans for the depot were confirmed minimal work was being completed.

The Senior Operations Manager clarified that surveys were being completed for interceptors and drainage on site. The tanks were bunded, but additional protection measures would be installed to catch any spillages which occurred when fuelling.

RESOLVED

That purchase of the new fuel tanks, £47,920, be funded from the Plant Reserve.

(d) Herder Self-propelled Flail Mower

Delivery of the new Herder self-propelled flail mower was expected in May 2024. Due to a lack of communication at the factory, the order was not placed with the production team and delivery was now expected in December 2024.

To mitigate any risk to the Board, Herder had agreed to undertake any repairs required to the existing flail until the new machine was received. They also undertook to honour the purchase and disposal price.

There was a residual risk as the tractor had a cracked engine block. Cllr T. Ashton queried if the crack was structural or in the water jacket. Officers clarified that the crack was not believed to be structural due to the direction of flow from the leak and had been welded at a cost of £500 to mitigate risk.

Cllr Ashton commented that if it was going to fail it would have. The Senior Operations Manager stated the tractor would be used as little as possible and the flail would be swapped to the spare machine if needed.

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(e) Rainfall

Rainfall and pump run hours were presented for information.

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10. COMPENSATION

A schedule of compensation payments totalling £1,335.25 was presented for approval; these had been paid in accordance with the Board's policy.

RESOLVED

That the compensation payments totalling £1,335.25 be approved.

11. ASSET RENEWAL AND REFURBISHMENT PROJECTS

11:1 Asset Renewals (LM24451)

Officers recommended the transfer of £75,155.45 from the unspent 2023/24 budget to the 2024/25 Asset Renewals budget, bringing the total budget to £105,155.45.

RESOLVED

That £75,155.45 be transferred from the 2023/24 Asset Renewal budget to the 2024/25 Asset Renewal budget.

11:2 Partnership Schemes (LM24900)

Officers recommended transfer of £56,271.34 from the unspent 2022/23 partnership schemes budget to the 2024/25 this financial year, bringing the total budget to £106,271.34.

RESOLVED

That £56,271.34 be transferred from the 2022/23 partnership schemes budget to the 2024/25 partnership schemes budget.

11:3 Environmental Projects - Mink (LM24601) and Barn Owl Boxes (LM23600)

Officers proposed transfer of the unspent £2,957.36 from Wyche Pumping Station Refurbishment to the 2024/25 Mink Control Budget. The 2023/24 Barn Owl project was overspent and Officers recommended transfer of £1,364.16 from the residual balance of the 2023/24 Mink Control project to cover the overspend.

RESOLVED

- (a) That the Board transfer £2,957.36 from Wyche Pumping station refurbishment to the 2024/25 Mink Control Budget.
- (b) That the Board transfer £1,364.16 from the 2023/24 Mink Control Budget to the 2023/24 Barn Owl Project.

11:4 Drain Investigations (LM24801)

The 2022/23 Drain Investigations budget had an underspend of £24,783.54. Officers recommended transfer this to the 2024/25 Drain Investigation budget to fund any works that may be required this financial year. This brought the total 2024/25 budget to £29,783.54.

RESOLVED

That the Board transfer £24,783.54 from the 2022/23 Drian Investigation Budget to the 2024/25 Drain Investigation Budget.

11:5 Pumping Stations - Emergency Repairs (LM24302)

(a) Transfer of Budgets

Officers recommended transfer of the £55,398.93 unspent 2023/24 Pumping Station Emergency Repairs budget to the 2024/25 budget, bringing the total budget to £115,398.93.

RESOLVED

That the Board transfer £55,398.93 from the 2023/24 to the 2024/25 Pumping Station Emergency Repair Budget.

(b) Thoresby Bridge Pumping Station

Pump one was excessively noisy whilst in operation and was drawing high amps. North Lincs Engineering removed the pump, transported and stripped it down. Investigations showed the pump required a full overhaul and motor rebuild, this had been undertaken and the pump reinstalled, it was now fully operational. The cost of the work was £20,606.20.

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(c) Biergate West Pumping Station

The sole Allen Gwynnes pump had been lifted and removed for inspection following reports it was noisy when operating. Mobile pumps had been deployed at the station whilst the pump was out. A lubrication issue was identified which had caused the bearings to fail. The pump had been repaired and was due to be refitted by the end of the month.

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(d) Costs to date

The Pumping Station Emergency repair costs to date were £30,177.07.

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11:6 SCAPE/Balfour Beatty/Stantec - Preparation of single Outline Business Case for 13 LMDB

Costs to date were £691,173, Officers recommended transfer of unspent budgets from projects Covenham PS Refurbishment (LM19300), Telemetry (LM20303) and Gotts Pumping Station Platforms (LM22311) totalling £80,254.02 to this project. All three projects could then be closed.

Additional watercourse surveys needed for modelling of the Louth Canal group of pumping stations had been completed and the data shared with Stantec. Modelling was being progressed jointly by the Board's Modeller and Stantec.

The Outline Business Case (OBC) for Fulbeck Pumping Station Refurbishment had been submitted and received approval, the official grant award letter was imminent. The total project costs were estimated at £2,847,000, made up of £91,000 Board and £1,878,000 FDGiA with a FDGiA contingency of £878,000.

The OBC demonstrated that refurbishment of Fulbeck Pumping Station would better protect 200 properties from flooding and the planned completion date was July 2025. This could be delivered through the SCAPE framework by Balfour Beatty and Stantec. To enter into the pre-construction stage with SCAPE and enable further development of the scheme, would cost £285,546.52 which would be funded through the project. The refurbishment works consisted of two new fish friendly pumps with new cannisters which would eliminate the need for confined space working, a new control panel and installation of a new automatic weedscreen cleaner.

Officers recommended the Board grant delegated authority to the Chairman and Chief Executive to proceed with the delivery of Fulbeck Pumping Station Refurbishment up to the estimated project value of £2,847,000 through the SCAPE framework.

RESOLVED

- (a) That the Board transfer unspent budgets totalling £80,254.02 from Covenham PS Refurbishment, Telemetry and Gotts Pumping Station Platforms to the Single OBC SCAPE budget.
- (b) That the Board delegate authority to the Chairman and Chief Executive to proceed with delivery of the Fulbeck Pumping Station Refurbishment Scheme through SCAPE up to a cost of £2,847,000.

11:7 The Theddlethorpe Pumping Station Refurbishment (LM18306)

(a) Pumping Station

Work was nearing completion on the pumping station compound. The new concrete slab had been laid and a large cavity which was discovered under the existing slab around the outfall pipe repaired and filled.

Work was underway on the eastern compound; a new concrete slab had been laid and new weed dump area built. Fencing was being sourced and would be erected by the DLO before the summer maintenance period. Painting of the piles would be undertaken through the summer.

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(b) Mablethorpe Lower Cut

The Theddlethorpe Pumping Station Refurbishment project included funding for remediating an inaccessible section of approximately 100 metres of Mablethorpe Lower Cut to the east of the Theddlethorpe gas terminal. Multiple options had been investigated including creating a berm out of concrete blocks or culverting the section of watercourse. Unfortunately, concrete blocks narrowed the watercourse and reduced capacity considerably and culverting would incur high costs in the region of £110,000 plus.

A more economic solution, utilising concrete infused fabrics had been explored. Lining the bed of the watercourse with this fabric would reduce the need for maintenance and the likelihood of a blockage. As the banks along the section of drain would remain relatively untouched, the use of the fabric would have less of an environmental impact than the other options. There was only one company in the UK who manufactured concrete canvas, they had quoted £40,720.80 to supply the fabric. A second quote from a third party, to supply from the same manufacturer, came in at a cost of £41,245.80.

Concrete Canvas would provide training to the Board's operatives who would then undertake the work and the internal plant and labour costs were estimated at £33,809.63. This took the total cost for the supply and installation to £75,055.43 and Officers recommended an order be placed with Concrete Canvas for the supply of the concrete fabric to be installed by the Board's DLO. The section would need to be de-silted prior to work commencing. Officers were seeking quotes from external contractors.

RESOLVED

That an order for £40,720.80 be placed with Concrete Canvas for lining of 100m of Mablethorpe Lower Cut to be installed by the Board at a cost of £33,809.63.

(c) Costs to date

Costs to date were £697,238 against the approved overall budget of £881,308.

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11:8 Coastal Pumping Stations Refurbishment - Trusthorpe, Anderby, Ingoldmells and Saltfleet (LM19351, LM19304, LM20305 and LM20306)

(a) Trusthorpe Pumping Station

Work commenced in March and was progressing well. The temporary over pumping was operational week commencing 1st April 2024 to maintain duty flows and had pumped 883,000 cubic metres of water since installation. The maximum capacity of the temporary over-pumping was 2.25 cumecs. When the pipework and three pumps were installed, an additional connection was installed in the manifold to facilitate a fourth pump, increasing temporary pumping capacity to 3 cumecs, if required. This would be at an additional cost to the Board. Water levels in the system were being held lower than normal to increase storage. Good progress was being made and the work was on track and planning permission for the new fence had also been granted.

A Flood Risk Activity Permit was granted by the Environment Agency for the installation of a temporary floating weed boom within the Woldgrift main river. A temporary weedscreen had also been installed in the Board's Trusthorpe Pumping Drain to allow collection, raking and removal, of weed and debris from the channels following weedcutting.

The Direct Labour Organisation had completed phase one of the reforming works on Tank Trap Drain and installed the penstock control structure. This work allowed transfer of water from the Woldgrift through to Boygrift Pumping Station to supplement Trusthorpe. Once environmental conditions allowed, phase two works would commence.

The Chief Executive commented that the station protected 3,400 properties. In response to Mr R.H. Needham, The Civils Project Engineer confirmed that work was due to be completed in October.

RECEIVED

(b) Saltfleet Pumping Station including Greyfleet to Gents Canal Water Transfer Structure

Pump one continued to run, at 66% of its capacity, as the only working pump at the station; flows could be increased if necessary up to 3 cumecs.

Motor three was due to be reinstalled on the 18th June 2024, but had been delayed and the new date for reinstallation was 23rd July 2024. The root cause of this failure remained inconclusive, and Bosman Watermanagement BV were pressing the motor manufacturer. The manufacture of motor two would commence after successful workshop testing of motor three, reinstall was expected towards the end of the year.

Motor one was operating normally, however, due to the issues experienced with motors two and three this would be changed. Officers had made it clear that all three pumps need to be fully operational by the end of September, even if this required installation of temporary motors. Common mode filters had been fitted to all variable speed drives (VSD) in preparation of the station's phased return to full capacity.

JN Bentley Ltd were to return to site and rectify a small bank slip at the newly constructed headwall on Gents Canal. A date for this was awaited and would be completed before any retention monies were released.

The Chief Executive confirmed that monitoring had been put in place on motor One to check for faults. Temporary over pumping would be brought in if required.

In response to Mr R.H. Needham, the Finance Manager confirmed that to finance the additional flows from the EA systems, an increased percentage for the Highland Water contribution at the station had been agreed. The Chief Executive stated that an agreement for operation of the transfer structure needed to be put in place.

RECEIVED

(c) Anderby Pumping Station

Some minor snagging items had been rectified by BH Construction and common mode filters had been installed onto the VSD drives of all three pumps.

The non-drive end bearings had also been changed to all three pump motors under the direction and recommendations of Bosman Watermanagement BV.

The main power cables between the electric control panel and the pump motors had been changed as any cable joints/connections had the potential to increase the presence of common mode currents.

An order had been placed for the supply and installation of the below pump deck access platform in preparation of the annual and future maintenance of the newly installed pumps.

AIM Electrical were undertaking the remainder of the refurbishment works on the Bosker automatic weedscreen cleaner and a temporary trolley and grab was in operation.

RECEIVED

(d) Ingoldmells Pumping Station

A project brief had been prepared and sent to civils contractors to gauge interest. To date, only two contractors had indicated their intent to tender.

RECEIVED

(e) Expenditure to date

Committed costs to date are detailed below;

| <i>Pumping Station</i> | <i>Committed Expenditure</i> | <i>Estimated scheme costs (Total)</i> |
|--|------------------------------|---------------------------------------|
| Saltfleet including Gents Canal to Mardyke (LM22351) | £4,166,249 | £4,557,134 |
| Trusthorpe (LM19304) | £3,732,273 | £4,430,395 |
| Ingoldmells (LM20305) | £1,281,146 | £4,275,000 |
| Anderby (LM20306) | £2,097,224 | £2,180,334 |

RECEIVED

11:9 Gibraltar Point Pumping Station Refurbishment (LM21307)

SCAPE continued to work on proposals for the major refurbishment of the station. However, as previously reported, the Board had been offered a trial pump to be supplied by Pumpflow. This pump was due to be ready for installation in late July.

A temporary control panel was being manufactured by Inter-Lec Limited at a cost of £7,755.75 and would be mounted on the wall within the pumping station to drive the new pump. This panel would form part of the permanent planned refurbishment.

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11:10 Chapel Basin Pumping Station Refurbishment (LM21306)

The refurbishment of Chapel Basin Pumping Station was complete. Some minor unforeseen issues had resulted in a small overspend with costs to date £23,205.74 against the approved budget of £20,821.50. Full out-turn costs would be brought to a future meeting.

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11:11 NICEIC Electrical Installation Inspections at Pumping Stations and Depot

Following inspections at the pumping stations and depot, some major and minor repair works were identified. Some of this work would be undertaken in-house but the majority would be undertaken by Inter-Lec Limited; costs were in the region of £19,000.

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11:12 IDB Storm Recovery and Asset Improvement Grant Scheme 2024

As part of the first tranche of £25M an application had been submitted to the DEFRA for £670,891.39 towards flood recovery costs incurred between October 2023 and March 2024. In total, £1,750,539.53 had been requested by the Consortium Boards.

The funding mechanism had been developed by the EA and DEFRA, with support from the Association of Drainage Authorities and was being managed by the EA.

Work on the submission for the second tranche of funding for Asset Improvements, had commenced and £50M was available. The focus was on modernising and upgrading assets and channel works which would benefit farmers and rural communities by reducing or managing flood risk. The work must be delivered by 31st March 2025. Funds could also be used to improve EA assets provided that the relevant IDB were in support of this.

In collaboration with the Operations Team, works were being identified and costed so that applications for funding could be submitted by the 28th June 2024 deadline.

The Chief Executive reported that for the first £25M of funding the EA had received bids for £45M and that Officers awaited a decision on what funding would be allocated.

Cllr T. Ashton asked what the detriment was of the delivery timescale and the deadlines, and if this had impacted what work the Board was bidding for. The Chief Executive stated that the bidding process was simplified, compared to FDGiA, but still very time consuming. Preparation of these bids had delayed other work, including FDGiA applications for schemes. The time to complete the work was incredibly short and had limited the scope of what could be included. Most of the bid submitted was for reforming and widening of watercourses to increase storage. There would only be six months to complete the work, including environmental assessments, surveys, design and delivery. Whilst IDB's had to be grateful for the additional funding the constraints were not ideal.

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Cllr W. Parkinson arrived.

12. FINANCE

12:2 Management Accounts for the Period ending 31st March 2024

The management accounts for the year end showed a positive variance of £212,217.06. The 2023/24 Estimates allowed for a surplus budget of £395,460, so this was a reduction of £183,242.94 to the estimate.

The Finance Manager highlighted material gains/savings totalling £734,989.93 which included; £121,772.40 additional agricultural rates, £28,323.56 surface water discharge fees, £71,711.47 investment interest, £52,751.43 drains maintenance - contractor costs, £181,276.78 staff costs (due to unfilled positions) and £30,984 delayed loan interest/capital.

This was offset by shortfalls/overspends of £918,041.21 which included; £149,097.34 Consortium recharges (due to unfilled positions), £374,381.12 pumping station electricity, £65,393.55 DLO wages, £96,460 Audit Fees, £44,036 consultants' fees and £100,000 transfers to plant reserve (items not purchased/delivered).

The pumping station electricity spend was £1,051,205 for the financial year against the already increased estimate amount of £688,000.

It was noted that the Plant Reserve transfers approved under Item 9 would deplete the £57,159.16 currently in the Plant Reserve fund. A breakdown of funds held in the Engineering Scheme Reserve funds, £3,258,360.16, was presented for information.

The cash reserves at 31st March 2024 were £1,214,003.95 (24.68% of net operating costs) which was a slightly worse position than the 30.28% originally estimated.

RESOLVED

That the attached management accounts for the period ending 31st March 2024 be approved.

12:3 Transfer of Budgets

A summary of the budget transfers approved under Item 11 was detailed for members information.

RECEIVED

12:4 Cash and Bank Reserves as at 31st March 2024

It was noted that £6,898,160.96 was held across the Board's bank accounts with no current loans.

RECEIVED

12:5 Payments over £500

The attached schedule of payments over £500 made since the last meeting was presented for approval.

In response to Cllr D. Simpson, Officers confirmed that the payment made to Wilkin Chapman was not a monthly fee.

In response to members, the Finance Manager confirmed that some contracts for electricity ended in July and the rest in September. Unit fees for the September renewals were expected to be lower but the old contracts ending in July would be higher. The standing charges would remain the same. The overspend in 2023/24 was due to increased usage rather than unbudgeted unit increases.

RESOLVED

That the attached schedule of payments over £500 totalling £3,780,609.80, be approved.

12:6 Management Variance Account Detailed Report

The attached detailed management accounts were presented for members information.

RECEIVED

12:7 Five-Year Plan

The attached five-year plan was presented for members information, the Finance Manager highlighted that whilst below the 30% reserve policy she expected at a 0.75% rate increase over the next four years would bring the reserves back up to 30%.

RECEIVED

13. FINANCIAL STATEMENTS

13:1 Category 1 Local Authority

The Finance Manager reported that, for the 2023/24 financial year, the Board remained in the Category 1 Local Authority audit bracket and was subject to a full code statutory audit. Members were presented with two sets of final accounts, the Category 1 DRAFT International Financial Reporting Standards (IFRS) accounts and the previously used simpler FRS102 (Category 2 Authority) accounts.

The DRAFT unaudited IFRS financial statements had been published on the Board's website, in line with legislation. These were subject to a full audit and were therefore expected to change from the DRAFT version.

Officers were still awaiting appointment of an external auditor through Public Sector Audit Appointments due to the national shortage and backlogs. Officers, alongside ADA and other IDB's facing a similar Category 1 audit status, were seeking a change to the current legislation which would result in an automatic exemption to the code 1 audit where IDB's would remain a Category 2 Limited Assurance organisation, irrespective of the turnover or expenditure levels. Officers would keep members update with the progress of the external audit.

RECEIVED

13:2 Financial Statements (published IFRS) for the year ending 31st March 2024

Subject to changes required by external audit, members were asked to approve the IFRS Financial Statements. Due to the IFRS reporting requirements, the amounts stated did not necessarily reflect the Variance Management reports and the monetary amounts that were budgeted for annually and represented real amounts leaving the organisation.

RESOLVED

That the attached DRAFT Published Financial Statements be approved by the Board and signed by the Chairman.

13:3 Financial Statements (FRS102) for the year ending 31st March 2024

To enable a move back to Category 2 audit, when allowed, the computerised system continued to be prepared on the FRS102 accounting concepts. The attached FRS102 Financial Statements were presented for members approval.

RESOLVED

That the attached FRS102 Financial statements be approved by the Board and signed by the Chairman.

13:4 Audit of Accounts for the Year Ending 31st March 2024

The Internal Auditor presented his report and was pleased to report a Substantial Assurance. It was noted that some policy required updating and a slight change to the Petty Cash procedures was recommended.

Similar recommendations regarding policy updates had been made to a number of other drainage Board's.

Cllr E. Mossop stated it was reassuring to have a substantial assurance on audit and that the team had worked to keep everything in good order.

RECEIVED

14. INVESTMENTS

Following Board approval Officers had commenced the process of opening an Instant Access Business Saver account with Nationwide, however, they had now been informed that this and the 35 Day Access Business Saver account were no longer available to new customers.

Officers were therefore reviewing alternative options and asked the Board to grant delegated authority to the Chairman and Vice-Chairman to approve the opening of an interest bearing account with an "A" rated financial institution (Bank or Building Society), and investing a sum up to £500,000 in line with the Financial Regulations.

In response to Cllr E. Mossop, the Finance Manager clarified that she held a debit card with £750 daily limit and some officers held credit cards which had different spending thresholds depending on seniority.

RESOLVED

That delegated authority be given to the Chairman and Vice-Chairman to approve opening of an interest baring account with an "A" rated financial institution and investment of a sum of up to £500,000 be invested.

15. DRAINAGE RATES AND SPECIAL LEVIES

For the 2023/24 financial year a total of £1,422,696.77 had been collected in respect of drainage rates and £4,104,093 special levies giving a combined collection rate of 99.87%, £7,251.96 was outstanding at the year end.

Collection for the 2024/25 financial year up to the 7th June 2024 was £623,241.36 in respect of drainage rates and £1,063,477.24 for special levies giving a combined collection rate of 29.9%.

RECEIVED

16. ENVIRONMENTAL REPORT

A report had been circulated to members on the following:

(a) Water Vole Licencing

The Environment Officer (Mr C.J. Manning) had retired after 17 years with the Water Management Consortium, however, the new postholder was still awaiting approval of his application for Water Vole CL24 Licence from Natural England. The previous postholder had agreed to continue as the Licence holder until this was finalised and also to provide advice on badger sett closures and eel legislation.

(b) Mink

Mink trapping continued across Greater Lincolnshire and Nottinghamshire mainly due to the Waterlife Recovery Trust (WRT) Species Recovery Fund project. They had received additional funding from Natural England allowing expansion - 1,503 traps were active in March 2024 across Eastern England. Members were encouraged to contact the Board's Environmental Officer (Mr I. Turner) if they were interested in taking part in the project.

(c) Badger Licenses

Several IDBs had received warning letters from Natural England relating to the registration of licenced operators. There was a delay between the submission of applications to Natural England and subsequent registration during a key operational period in the calendar year (usually late December to early February).

Potential inconsistencies between legislation and how Natural England were operating the licence had been highlighted and questions raised as to whether activities such as flail cutting of banks and vegetation removal near badger sets actually did require a licence. The Association of Drainage Authorities (ADA) Environment Forum had met to discuss this and the matter was being taken up by ADA with Natural England who seemed willing to engage on these issues. Natural England was due to review the licence in October 2024.

(d) Management of Hedgerows (England) Regulations 2024

Regulation 6(3)(c) of the above which had recently been laid before Parliament stated that the cutting and trimming of an important hedgerow was prohibited between 1st March and 31st August except where 'the cutting or trimming is carried out on land by virtue of, or in connection with, any statutory activity and is reasonably necessary for that purpose'. ADA was seeking guidance from DEFRA on the interpretation of 'statutory activity' and 'reasonably necessary'.

Early cuts which were necessary to maintain flows, could have a detrimental effect on nesting birds and the Board's Environmental Officer would be attending a training course with the British Trust for Ornithology and, if suitable, this may be rolled out to IDB operatives to raise awareness.

(e) Buffer Strips

A meeting was to be held shortly with ADA, DEFRA the Environment Agency, Natural England and IDB representatives to discuss grant options for buffer strips and IDB's maintenance operations with a view to promoting buffer strips adjacent to IDB and EA maintained watercourses.

(f) Water Level Management Plans (WLMPs)

ADA was seeking guidance from DEFRA and Natural England as to the status of WLMPs and their content, as well as funding to support them. These were produced for areas where water levels were managed with priority given to Sites of Special Scientific Interest, however, discussions were underway for these to cover the wider catchment.

(g) Updating of the Board's Biodiversity Action Plan (BAP)

The BAP was nearing completion and would take into account the Local Nature Recovery Strategies (LNRS) which were currently being reviewed across the

Consortium's area. The Board's Environmental Officer was in regular communication with the local authorities' Biodiversity/LNRS Officers.

(h) New BAP Target in Practise

One of the targets in the DRAFT BAP was adding habitat improvements (where possible) at pumping stations for swifts, swallows and house martins.

(i) Badger Sett Works

Licences to close problematic setts had been approved by Natural England and work could commence from the 1st July 2024.

In Response to Mr R. Crust, the Chief Executive clarified that this related to work on IDB watercourses and he would follow up the issue of badger setts on EA watercourses. The Operations Manager clarified he had chased the EA Operations Team regarding this and they were aware and awaiting approval for work.

(j) Update on Eel Regulations 2009

Section 17(4) of the above Regulations required 2mm eel screening at all pumping stations unless an exemption was granted, however, this had a detrimental effect on the operation of the station. Research funded by IDBs and ADA concluded that fish friendly pumps were the best protection for land drainage pumping stations and were installed as stations were refurbished. These did, however, require an exemption under Regulation 5 which the EA review every five years.

At present the EA only provided exemption for high priority sites which meant that most of the Consortium's stations were operating without an exemption and not complying with the Regulations. Discussions with ADA and the EA Fisheries' Team indicated that the EA intended to provide exemptions for all pumping stations.

Where exemptions were provided, renewal was problematic - on 17th May 2023 eleven exemptions were received for the calendar year and these had not been renewed for this year.

ADA was pursuing a way to simplify the issuing of exemptions but until this was resolved, the current situation was that most of the Consortium's Pumping Stations were operating without the legislative exemptions.

(k) National Biodiversity Network Atlas

The Consortium was now partnered with National Biodiversity Network Atlas - a registered charity that captures biodiversity data from multiple sources making it available for use online, and the UK's largest repository of publicly available biodiversity data. Around 17,000 records collected over a 20-year period had been submitted by the Consortium.

(l) Electronic Recording

Recording remained low as the winter works programme was in progress with sightings largely consisting of badger setts and water voles.

RECEIVED

17. ENVIRONMENT AGENCY AND PARTNERSHIP MATTERS

The Chief Executive reported that at a recent meeting of Lincolnshire IDB Clerks some participants had felt that the Lincolnshire Partnership needed direction. They had decided to inform the Strategy Group for them to have this on their agenda to consider. He suggested that there may be a need to refocus at all levels on the importance of the work of the partnership.

Cllr T. Ashton sat on the partnership for ELDC and stated that meetings felt like EA preparing for RFCC which was held the week after. He thought that the Partnership had the potential, if there was the will to make it happen, to function in same space as Somerset rivers authority did, rather than having an additional body Lincolnshire already had one to administer funding if an additional 1.25% were added to council tax to fund local work. EA personnel admitted assets were deteriorating when heavy rainfall events occurred and there were no plans to arrest the deterioration.

The Chief Executive stated that this approach was valid, and discussion would need to be had but it was possible that this could be seen as a further local tax to fill the funding gap that should be addressed centrally. Particularly with the Coast 2100 strategy, which would be briefing IDB/Councils regarding options. The strategy needed political input and a view to be taken across the country as to how valuable these areas were in their current and future possible states with regard to providing food security to the nation. It was a massive question which could not be answered solely on a calculator and within the current GIA guidelines. There would need to be significant investment from central government to protect these areas if they were valued.

Cllr T. Ashton stated this was why he pushed the need for local raising and spending of funding. He would prefer to have local discussion on the need for funds and how they would be used locally rather than going to treasury and having restrictions put on spending, such as the timescale on the £75m discussed previously.

Cllr D. Simpson asked when the Coast 2100 briefing was likely to happen. The Executive Officer thought it would be mid-July. Cllr Simpson asked for notification as soon as possible so members could get it in their diaries.

Mr D.R. Tagg asked if this could only come from a political decision. The Chief Executive confirmed this and Mr Tagg stated that there may be a change following the election.

RECEIVED

18. BYELAW APPLICATION

Officers had received an application to install a digital public information/safety screen approximately four metres from Town Lane Drain East culvert within the verge of the highway, High Street, Mablethorpe. There was a paved footpath between the proposed screen and the culvert. The Operations Team had no objections to the proposal as it had a low impact culvert.

Officers recommended that consent be granted with conditions that the applicant use hand dig methods to avoid any potential damage to the culvert and that the distance between the screen and the culvert would merely be an additional precaution.

RESOLVED

That the Board grant consent for installation of a screen within nine metres but no closer than four metres of the Board maintained Town Lane Drain East culvert.

19. DELEGATED MATTERS - PLANNING, BYELAWS AND SUPERVISORY ROLE

19:1 Byelaw Applications

The following byelaw application had been dealt with under delegated authority since the last Board meeting:

LMDB/LDC/2023/072 Increase in flow to the Board maintained Swine Dyke at land to the south of Poor's End, at NGR 538397 - 397398 in the parish of Grainthorpe.

LMDB/LDC/2023/075 Increase in flow to the Board maintained Dam Dyke Drain via an existing manhole chamber connection at Willows Caravan Park, at NGR 547176 - 382814 in the parish of Maltby le Marsh.

LMDB/LDC/2024/002 Increase in flow to the Board maintained Cheffins Drain, at Home Farm House, Low Road, at NGR 550412 - 362848 in the parish of Croft.

LMDB/LDC/2024/010 Increase in flow to the Board maintained Boy Grift Drain, at land to the south of Thurlby Road, at NGR 548228 - 375504 in the parish of Bilsby.

RECEIVED

19:2 Section 23 Applications

The following Section 23 application had been dealt with since the last meeting:

LMDB/LDC/2024/016 Culverting of a 67.5 metre length of watercourse, at Oaklands Caravan Park, Skegness Road, between NGRs 555570 - 371728 and 555628 - 371765 in the parish of Chapel St Leonards.

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

LMDB/LDC/2024/004-008 Installation of five leaky barriers, at land to the south of New Lane, Tathwell Grange Farm, at NGRs 530625 - 381894, 530728 - 382002, 530784 - 382075, 530824 - 382099 and 530885 - 382111, in the parish of Tathwell.

LMDB/LDC/2024/012 Installation of an access culvert, at land to the south of Middlesykes Lane, at NGR 539381 - 388637 in the parish of Grimoldby.

LMDB/LDC/2024/013 Installation of an access culvert at NGR 543793 - 375566 and removal of an existing access culvert and re-instatement of the banks at NGR 543376 - 375842, at land to the north-east of Rigsby House Farm, Well High Lane, in the parish of Rigsby with Ailby.

LMDB/LDC/2024/017-21 Installation of five leaky barriers, to the north-west of Salmonby House Farm, at NGRs 531973 - 373984, 531934 - 373931, 531895 - 373942, 531849 - 373953 and 532123 - 373709 in the parish of Salmonby.

RECEIVED

19:3 Planning Applications

Officers had consulted on 26 planning applications since the last meeting and appropriate comments relating to surface water drainage were provided.

RECEIVED

20. REGISTER OF MEMBERS INTERESTS

The Corporate Services Manager informed members that the annual review of Members' Register of Interest forms was due, emphasising their importance for the Board's good governance. Officers would contact members asking them to review and update their forms over the coming weeks.

RECEIVED

21. ANY OTHER BUSINESS

None.

CHAIRMAN

Water Management Consortium

CONSORTIUM COMMITTEE

Minutes of a Meeting of the Committee held at 10.30 a.m. on Wednesday, 15th May 2024 at Wellington House, Manby.

Present: Messrs J. Coggon (Committee Chairman) and P. Cornish (AX), J. Miller and T.H. Farr (TV), G. Crust and S.W. Eyre (LM), and C. McGuinness (DE).

In attendance: Mr A. McGill (Chief Executive) and Mrs C. Davies (Corporate Services Manager).

1. APOLOGIES

An apology for absence was received from Mr P. Horne.

2. MINUTES OF THE LAST MEETING

The minutes of the meeting held on 13th February 2024 were noted; these had already been approved by the four Boards.

3. MATTERS ARISING

3:1 Minute 4:1 (a) - Telemetry

Mr J. Coggon stated that there had been further issues with the telemetry system, on three occasions he was aware of, the telemetry system reported levels were fine when in reality this was not the case. The Chief Executive was aware of these incidences and had brought this up with the AX Operations Team. The Chief Executive further reported that a 'storm level' setting was being considered alongside the normal summer and winter levels, to allow levels to be set as low as safely possible (without causing damage to pumps) prior to an event.

Mr T.H. Farr arrived.

3:2 Minute 4:2 (d) - Saltfleet Pumping Station

The Chief Executive reported an issue with two of the three new motors at Saltfleet Pumping Station. He stated that a meeting had been held with the pump suppliers and they were due to meet with the manufacturers the following day. The new pumps at Anderby had been checked but the issue seemed to be only with the pumps manufactured at a specific factory. The pump suppliers would be changing all motors at their cost.

3:3 Minute 4:3 - Planned Projects

The Chief Executive reported that Thurgarton and Sutton on Trent schemes would not be completed this year but an update on schemes would be presented under agenda item 5.

3:4 Minute 5 - Flooding Issues

Mr J. Miller referred to paragraph 3 and queried whether this had been followed up. He reported that embankments had been constructed by the developer and there was concern that these may be affecting drainage in the area; he would email further details with photographs to Mr McGill to follow up.

Main River Maintenance

Mr C. McGuinness reported that there had been a transformation where work had been undertaken on the River Torne. He suggested that withholding of the precept again until more work was forthcoming may be worth consideration. The Chief Executive understood that work was due to be undertaken in six locations on the River Idle but this had yet to be confirmed. Mr J. Coggon agreed that the Boards needed confirmation of where the precept money was being spent; the RFCC had said that this should be spent within the catchment to benefit the IDB. Mr C. McGuinness was not optimistic that the EA would be able to clarify where the money had been spent. Mr T.H. Farr hoped that the introduction by the EA of the IDB Liaison Officer post (Nathan Sutton) would help build the relationship at a local level but the Boards needed to remind the EA that the precept money must be spent locally, in the area it was raised. Mr C. McGuinness stated that the issue was that things could be blocked at a higher level within the EA. Mr Farr reported that Ian Hodge (Chief Engineer, Director

Asset Management and Engineering at the EA) seemed very keen to see work happening on the ground and the Chairman and Chief Executive of the EA seemed more IDB conscious.

Mr P. Cornish reported that as a result of issues in the River Idle, a new River Idle Flood Action Group (RIFAG) had been formed. Residents and farmers from Retford and Bassetlaw were going to write to the Chief Executive of the EA about the state of the river and also to the DEFRA Parliamentary Under Secretary of State and Natural England about the effect this was having on the SSSIs at Bawtry, copying in their local MPs. Although Mr N. Sutton was trying to get some work done on the ground, he was unsure that work would commence this summer because of funding and environmental constraints.

Members expressed their frustration in the lack of acceptance that work was needed on the river, issues had been raised in 1996 because the SSSI was not in an improving condition, modelling had been discussed, modelling had been undertaken by the Board and a solution proposed but no action taken. The Chief Executive stated that it was the Environment Agency's interpretation of policy that needed to be challenged. It was hoped that the trial in the Lindsey Marsh area would be given the go ahead, allowing the Board to undertake work under a PSCA on some of the main rivers to the Board's standard. The Chief Executive suggested that, until the policy could be changed, if we need to make space for water, why not create flood storage areas with scrapes for wading birds to offset desilting of the main rivers. Mr C. McGuinness confirmed that the national planning system allowed for this offsetting. Mr J. Coggon stated that the River Idle had been self-sustaining with washlands but these were now constantly flooded as the river had not been maintained. Mr C. McGuinness emphasised that the lack of maintenance had also killed any fishing in the river as the water quality was so poor.

Mr C. McGuinness understood that the EFRA Committee Chairman was now leaving and his successor had not yet been announced.

The Chief Executive referred to West Stockwith Pumping Station which was due to be refurbished at a cost of £20M. There was concern that the funding was not sufficient and that the pumps would be downgraded. He stated that carbon neutral was good if the gravity worked but desilting of the channel had not been included as part of the scheme despite the Board emphasising that channel works must be included with the capital asset. Mr P. Cornish understood that the EA had previously stated that part of LIAMS would include a sum for regular maintenance. Mr T.H. Farr emphasised that gravity was essential at West Stockwith and that the EA needed to acknowledge that artificially engineered channels needed to be maintained. Mr C. McGuinness reported that there used to be summer and winter levels in the channel, now levels were the same all year round.

3:5 Minute 6, Page 5 - Update from Individual Boards

Mr J. Coggon referred to paragraph 3, stating that there was still an issue with communications from the operations team and a general lack of sharing information on what was happening on the ground with the AX Chairman and Vice-Chairman, for example letting them know when pumps were removed. He stated that during the recent event he had received calls from angry farmers and had not been informed by the officers that there was an issue. He further stated that pre-emptive pumping had not been undertaken despite the operations team being informed, the information shown on the telemetry system differed to what was happening on the ground where land was flooded. Mr Coggon emphasised that the operations team needed to get out on site and speak to the farmers/ratepayers and this had been made clear to the operations managers previously. He queried whether there was an issue with morale and asked if the message had been communicated to the operations staff. The Chief Executive acknowledged that there had been an issue and confirmed that he had spoken with the Senior Operations Manager about the concerns raised by the Chairman. He confirmed that updates would be forwarded to all Chairmen following the weekly pump status meetings so that they were aware of any potential issues and risk in their areas. Mr J. Coggon and Mr P. Cornish emphasised the importance of good communication with the landowners. They were both willing to assist with any enquiries but needed to be kept apprised of the situation on the ground.

Mr T.H. Farr stated that sometimes environmental circumstances overwhelmed and there was more expectation that the Boards would do something. The Chief Executive emphasised the importance of the Boards' reputations and stated that if they were delivering an effective and efficient service across the area and staff were responsible and accountable, this would help.

In response to Mr Coggon, the other Boards confirmed that they did not have an issue with communications between staff.

RECEIVED

4. CONSORTIUM WORKING

The Chief Executive stated that the Consortium Agreement was being updated and would then be circulated for approval.

5. UPDATE ON PROJECT DELIVERY

The Chief Executive presented the attached list of Close Down projects.

The Chief Executive stated that the Boards could only deliver a certain amount of projects each year with the current resources available. A list of priority projects had therefore been created which was reviewed weekly to take into account any delays and, if these could not be recovered, the programme was adjusted. Any movement in the programme would be reported to the Boards, highlighting the risk of delaying the work from an operational perspective as well as any implications on grant funding, the Board's finances and loans, and the impact on tendering/procurement/contract. An update on ongoing and planned projects would be presented to the June Board meetings for approval.

Mr J. Coggon and Mr P. Cornish were concerned about timescales for delivery and referred in particular to Wiseton which was down for inception 2020 and delivery 2022 but work had not yet commenced. They stated that, based on these dates, the accounts had started building the spend and income profile which entailed interest on loans etc. straight away which meant the Board was asking for money for projects that could not be delivered within that timeframe and skewed the amount the Board was asking for from rates. Mr Coggon stated that after four years the project was still not complete. In response, the Chief Executive stated that the Board had decided that any funds allocated for the Wiseton project were to be used elsewhere in order to keep rate increases to a minimum. Mr P. Cornish stated that although work had been delayed as the Board did not have the funding, it was essential that these pumps were in good working order.

Mr C. McGuinness suggested that Boards needed a revolving fund sufficient for the capital programme.

Mr J. Coggon queried why the Boards were in this position with projects, stating that the Executive Officer had been assigned to review and rationalise the programme.

The Chief Executive asked the Boards to remember that a lot of work had been delivered despite additional unplanned work which had arisen following the storm events since October. Although there was still a lot to do and improvements to be made with profiling and planning of the future programme, progress was being made.

RECEIVED

6. FLOODING ISSUES

The attached schedule had been prepared following issues encountered and action required following the flood events since October 2023.

7. UPDATE FROM INDIVIDUAL BOARDS

Mr C. McGuinness expressed concern about the effect of the continued heavy rainfall with a lot of land still under water.

Mr J. Miller reported that maintenance work in the TV area was behind schedule, delayed due to the weather. He stated that reputation was important and bearing in mind the

vacancies still to be filled in the direct labour organisation, asked Officers to consider whether contractors could be employed, or maybe landowners would be able to assist. He emphasised the importance of completing the summer maintenance programme.

RESOLVED

That Officers consider whether contractors could be used to assist with TV maintenance works and report back to the June Board meeting.

8. QUERIES AND COMPLAINTS

The Corporate Services Manager reported that 15 outstanding queries from 2023/24 were being reviewed and would be closed out as soon as possible: AX 1, DE 0, LM 2, TV 12.

From 1st April 2024, 13 queries had been logged on the system: AX 4, DE 0, LM 1 (resolved), and TV 9 (1 resolved). Rate demands had been issued for LM, DE and TV and there had been an increase in the number of queries received since then.

RECEIVED

9. STAFFING

The Corporate Services Manager reported on time lost due to absences, staff turnover for 2023/24, current vacancies and recent retirements.

She highlighted that a considerable amount of local and industry knowledge had been lost over recent years. LM was considering succession planning for the DLO to ensure knowledge could be passed down before some of the workforce retired and had appointed two additional members of staff; this had also resulted in additional work being undertaken inhouse, offsetting the additional labour costs. Succession planning and development plans for staff were being considered.

RECEIVED

9. ANY OTHER BUSINESS

9:1 Insurance Claims

The Corporate Services Manager gave an update on eight insurance claims submitted since January this year. She highlighted that there had been an increase in the number of thefts which accounted for six of these claims. Officers would be investigating ways to improve security and Mr J. Coggon suggested measures that could be looked at.

RECEIVED

9:2 Delegated Authority for Byelaw Consent

The Corporate Services Manager referred to the last TV Board meeting where members had queried Officers' delegated authority to issue consent where applications complied with the Boards' Planning and Byelaw Policy and Advice Note AN01 (Buildings, Structures, Planting and Fencing) and suggested that all applications should be put before the Board. The Advice Note stated:

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the nine metre protected strip on one side of any Board maintained open watercourse, provided that there is an adequate continuous and guaranteed access strip on the opposite side. Such development will not normally be allowed any closer than six metres from the bank top of the watercourse.

The Corporate Services Manager stated that any applications within six metres were taken to the Board for consideration. She stated that Officers dealt with around 200 applications every year and approximately 85% of these were dealt with under delegated authority. The Boards' Engineer was confident that a six-metre access strip was sufficient provided that there was a guaranteed access on the opposite bank. Each application was judged on its own merits and future requirements for the watercourse were taken into account. Further, the Boards must be seen to be "reasonable" when considering applications.

The Committee was asked to consider whether they wished to amend the current delegated authority across the Consortium.

RESOLVED

That the Committee recommend that the Boards' continue with the current delegated authority in line with the Planning and Byelaw Policy and Advice Note 01 (attached).

9:3 Meetings

The following dates were noted: Trent Branch 12th June; Lincolnshire Show 19th and 20th June; Board meetings 21st, 24th, 25th and 26th June; and City of Doncaster Council meeting with partners to discuss flooding 1st August. Mr C. McGuinness agreed to contact Doncaster City Council about a potential clash of dates on 1st August.

The Corporate Services Manager suggested that members may wish to listen to the Radio 4's Open Country broadcast on 16th May which included an interview with the Chief Executive and employees from LM.

RECEIVED

9:4 Holidays

The Chief Executive reported that he would be away from the office for part of May/June but if members had any queries they should in the first instance contact the Corporate Services Manager who would put them in touch with the relevant member of staff covering in his absence.

RECEIVED

9:5 Storm Recovery and Asset Improvement Fund

In response to Mr J. Miller, the Chief Executive confirmed that Officers would be preparing bids for some of the £75M allocated by the Government to support IDBs following the exceptionally wet winter. Although this was extremely positive for the Boards, should bids be successful, the timeframe for delivery would be tight and the Chief Executive highlighted that this would affect the planned works programme. A further update would be presented once the process for submission of bids had been confirmed.

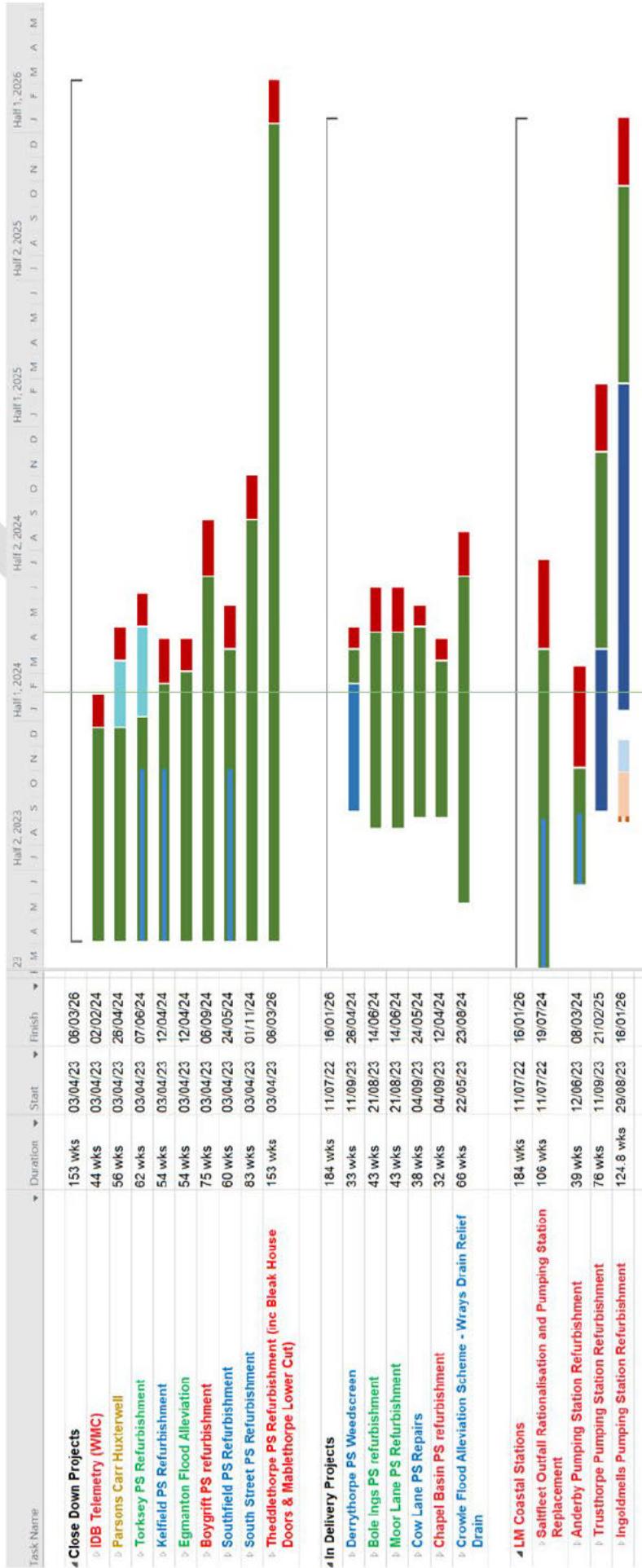
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CHAIRMAN

Water Management Consortium

CONSORTIUM COMMITTEE

Projects in Close Down Phase



Issues Recorded during the October and December 2023/24 Flood Events

| Location | Issue | Action taken to date | Future action required |
|--|---|--|---|
| Lindsey Marsh Drainage Board | | | |
| Saltfleet catchment - Greyfleet Intake Structure | <ul style="list-style-type: none"> No procedure in place for the opening/closing of the penstock linking EA/LMDB's systems. EA's FIDO seemed oblivious to the facility existing. Overtopping due to low 75 metres of low banks causing flooding to farmland. Excessive build up of silt in multiple locations affecting conveyance of channel. | <ul style="list-style-type: none"> Ops witnessed overtopping in various locations and opened/closed the penstock as required by physical site conditions monitoring. Bank level issues raised to EA's [REDACTED] 6th December 2023 via email and location plan. | <ul style="list-style-type: none"> EA/LMDB to develop procedure for opening closing – generating assessment whether increase in pump volume is required. Install upstream gauge boards to enable LMDB Ops to monitor. Potentially install electronic monitoring at Intake structure, installation may be expensive option due to distance of nearest electrical connection point. Expedite Greyfleet bank improvement works, alleviating the need to open, similarly reducing the ingress into Howdales catchment. Develop charging mechanism for time (Ops + Engineering) to attend and open/close penstock and up speed pumps to accommodate flow. Pumping covered by Highland water claim - % increase maybe required. |
| Hogsthorpe South End Sewer and Branch | <ul style="list-style-type: none"> Water backs up the drain causing a bungalow on the main roadside to have to pump water out on to the road to prevent the bungalow flooding. | Ops have set up temporary pump to lower the water level in the drain to prevent the householder having to pump 24hours per day. | The Board to consider building a small pumping station to pump the water into the EA Willoughby High Drain. |

| Location | Issue | Action taken to date | Future action required |
|-----------------------------------|--|--|--|
| Willoughby High (EA) | <ul style="list-style-type: none"> ???? Increased pumping station electricity costs. Issue compounded by overtopping and high-water levels in Willoughby High during flood events. | Board undertaken maintenance following storms on behalf of the EA. | Board requesting watercourse to be included in future IDB,NFU,EA maintenance trial. |
| Covenham village flooding on road | <ul style="list-style-type: none"> Water backs up from Pumphouse and floods the road in the village. | Ops are intensively monitoring the pumphouse and approach channels during rain events to make sure the system is in the best condition possible. | <p>The Board to consider upgrading the capacity of the pumping at Covenham PS.</p> <p>Undertake study of stations current capacity.</p> |
| Upper reaches of Anderby system | <ul style="list-style-type: none"> Water stands out on the land all winter because the drains are full of water and spilling out onto the land. | Ops have checked that Anderby Pumps are pumping down to the correct level for winter. | <p>Look to see if there could be an engineering solution to improve capacity within the catchment.</p> <p>Obtain photographic evidence.</p> |
| Coastal catchments | <ul style="list-style-type: none"> Old CSP culverts rotting out. | Ops have changed CSP culverts that have already collapsed. | <p>Carry on responding to collapsed culverts or start to schedule in a replacement program.</p> <p>Consider survey programme for catchments with known CSP culverts in situ, check status of current culvert inspection programme?</p> |

| Location | Issue | Action taken to date | Future action required |
|--------------------------------|---|--|--|
| Throughout Board's area | <ul style="list-style-type: none"> • Many small slips in Board drain banks. • New Gayton Engine Drain. • Habbertoft Drain. • Crooked Mile Drain. • Padhorn Drain. • Plains Holt. • Brick pits Drain. • Knopsey Drain • Mablethorpe Middle Cut. | <ul style="list-style-type: none"> • Crooked Mile slips have been reformed. • The rest of the slips are being reformed or piled as appropriate. | <p>Continue to target the most vulnerable drains for reforming each year.</p> <p>Compile a programme of work based on priority and current condition.</p> |
| Boygrift to Anderby connection | | <ul style="list-style-type: none"> • The control structure at the Boygrift end of Huttoft Main drain is too small and the Boygrift end of the Huttoft Main Drain is high and small. | <p>Ops control the structure in conjunction with Engineering.</p> <p>Assess whether the structure needs upgrading to allow for an increased amount of transfer between the two systems.</p> <p>The Huttoft Main Drain needs reprofiling at the Boygrift end to be able to take more water both ways.</p> <p>Perhaps the structure could be moved to the green lane position to make it more accessible.</p> <p>AJM to discuss with SS/DQ to clarify feasibility.</p> |

| Location | Issue | Action taken to date | Future action required |
|--------------------|---|--|---|
| The Great Eau (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Long Eau (EA) | <ul style="list-style-type: none"> Long established badger setts allowing water to enter Boards system and flood large areas of farmland. Excessive flows pumped away by Boards Theddlethorpe Pumping Station at Boards cost. | | Board to hold discussions with EA to have banks repaired. |
| The Woldgrift (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Poulton (EA) | <ul style="list-style-type: none"> Overtopping and high-water levels in the Great Eau during flood events due to low bank height. | | Board to hold discussions with EA to have banks raised and reinstated. |
| The Steeping River | <ul style="list-style-type: none"> properties flooded due to water back siphoning through highways outfall pipe being under water. Retaining wall not long enough to prevent water entering from higher up the watercourse. | <p>Local residents have blocked culvert with materials and sandbags.</p> | <p>Board to hold discussions with EA to have culvert repaired and wall length and ingress points repaired.</p> <p>Issue discussed on site with Mat Warman MP/EA reference permanent blocking of culvert and extension of river retaining wall</p> |

| <i>Location</i> | <i>Issue</i> | <i>Action taken to date</i> | <i>Future action required</i> |
|--|--|-----------------------------|---|
| Louth Canal, South Fen Drain and The Greyfleet. | <ul style="list-style-type: none">• Siltling up of EA watercourses affecting conveyance and storage capacity. | | Board to ask EA to undertake maintenance. |
| The Steeping River, The Greyfleet, Louth Canal and Long Eau. | <ul style="list-style-type: none">• Weed build up causing restriction due to bottleneck around bridges crossing river. | | Board to ask EA to undertake maintenance. |

| Trent Valley Internal Drainage Board | |
|--------------------------------------|---|
| River Trent | overtopping in multiple locations along A1 corridor and surrounding villages. |
| River Soar | Kingston Brooke in East Leake overtopped onto fields potentially due to river backing up. |
| River Greet | Southwell racecourse flooded due to overtopping. |
| River Smite | overtopping into the IDB Back Dyke |
| The Dover Beck (EA & IDB) | |
| Beckingham Marsh FSA | gravity outfall not maintained (96 days to empty if pumping at full capacity). |
| Cocker Beck | flooding in Lowdham caused by blockage in watercourse. |

| | | | |
|---------------------------------------|---|--|--|
| The Devon The Greet River Trent | Silting up of main rivers | | |
| Egmanton | FSA worked as expected however properties were flooded from opposite end of village. | | |
| Sutton on Trent | Properties flooded from southwest of village. Boards watercourse “The Beck” performed well. Properties near Cuckstool Dyke flooded due to surface water and sewage network being overwhelmed. | | |
| Thurgaton | Approx 14 Properties flooded from Board maintained Beck due to volume of water entering catchment over short duration. | FSA at design stage, delivery planned for late 2024. | Project assigned to Civils Project Engineer 06/03/24 |
| North Scarle | Properties flooded from EA Mill Dam Dyke | Board undertake maintenance either side of the village on sections of watercourse under PSCA agreement. Section passing through village is undertaken by the EA. | EA have accelerated enhanced maintenance programme following recent storm events. Raise ongoing issues with EA at meeting on 28 th March |
| Carlton on Trent | Confirm issues | | |
| Little Carlton | Confirm issues | | |

| | | | |
|---------------------|---|--|---|
| Caunton | One property flooded from the Boards Caunton Beck | | Restriction point within route of Beck through village to be added to critical inspection list if not already included. |
| East Leake | Properties flooded on Costock Road. Flooding believed to be coming from overwhelming of surface water drainage, Severn Trent sewerage system and Boards Kingston Brook watercourse. | Boards DLO undertaking maintenance on Kingston Brook w/c 20/02/24. Executive Officer attended site meeting with local MP and affected residents of two properties adjacent to Kingston Brook. | Engineering to review previous investigative works and compile response to Severn Trent claims of flooding being caused by Boards assets. |
| | | Sheepwash Brook diversion discussed, modelling results held by Board. | Engineering to confirm if previous solutions report available and review suggested actions with a view of implementing if feasible |
| Lowdham | Historic flooding of properties in village due to overwhelming of surface water, sewerage system and Boards Cocker Beck. Historic Board issue in housing estate to be clarified. | Solutions drawn up by Engineering | |
| Normanton on Trent | Confirm issues | | |
| Newark Road, Kelham | Flooding of gardens due to overwhelming of surface water, sewerage system. | Boards culvert on Old Trent Dyke (part 1) requires inspection as not checked since last cleansed in 2015 | Lead by Severn Trent Water Engineering to undertake watercourse/culvert survey to ascertain current condition |

| | | | |
|---|--|--|--|
| Gibsmere | Confirm issues. | | |
| Calverton | Flooding of two properties from Boards Dover Beck, resident removed large fallen tree and undertook maintenance without prior notification. | Winter maintenance planned for 2024/25 season. | Assess whether current frequency of maintenance is correct. |
| Isle of Axholme and North Nottinghamshire Water Level Management Board | | | |
| River Idle | overtopping at the following locations: Mission Bawtry Retford (Town Centre Area) Ordsall Gamston/Eaton | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| River Idle | Silting up of river affecting storage and conveyance. | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| River Maun & Meden | Properties in West Drayton surrounded by water following overtopping of rivers. Large areas of farmland flooded. A1 closed in both directions due to excessive surface water flooding. | | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |

| | | | |
|-----------------------|---|---|--|
| Darrell Road, Retford | Properties flooded due to overtopping of River Idle, Boards Carr Dyke overwhelmed. | Board throttle structure installed to slow flows through Carr Dyke. Multiple partnership group led by district council to look at solutions. | Executive Officer to hold discussions with NW (EA), AJM, RB. Part of 28 th March meeting. |
| Griagley | Flooding of farmland belonging to [REDACTED] from Boards watercourse. Communication between all parties needs to improve to ensure best outcome. | | AJM to speak to Vice Chairman to agree next steps. Action to be completed by 11/03/24 |

| Doncaster East Internal Drainage Board | | | |
|--|---|---|---|
| River Torme | Overtopping onto farmland at Tickhill. Access to Boards pump station restricted during flood events. | EA undertaken enhanced maintenance on the river Torme. Additional areas of issues to be added to PSCA going forward. | Issues to be discussed as part of enhanced maintenance meeting on 28 th March |
| Huxterwell | Huxterwell pump station at full capacity with flows from ponds. Ponds require maintenance as large areas of weed have established. | | Engineering to confirm if outfall flow structure is suitable, establish root cause of flooding and ownership of pond maintenance. |
| Sandtoft (Low Levels Bank) | M180 motorway drains not maintained causing surface water to flood large area of farmland | Contact for highways obtained discussion to be instigated | AJM to chase highways for response |



ADVICE NOTE
AN01:
BUILDINGS, STRUCTURES,
PLANTING AND FENCING

| Version | Date | Description | Originator | Checked |
|----------------|-------------|-------------------------------|-------------------|----------------|
| | 09.08.11 | DRAFT | AMD | -- |
| 1 | 27.09.11 | FINAL – BOARD APPROVED | AMD | DJS |
| 2 | 09.07.13 | New Logo Added | LSQ | DJS |
| 3 | 23/04/2018 | Amendments | TR | DJS |
| 4 | 29/04/2021 | Updated for WMC | LSQ | RB/DC |
| 5 | 19/07/2023 | Updated for utility apparatus | LSQ | DC |

The Boards reserve the right to update or change this living document at any time without notice.

Lindsey Marsh Drainage Board
Isle of Axholme and North Nottinghamshire Water Level Management Board
Trent Valley Internal Drainage Board
Doncaster East Internal Drainage Board

DRAFT

BUILDINGS, STRUCTURES, OR PLANTING

The Boards' Byelaw No. 10 states:

"No person without the previous consent of the Board shall erect any building or structure, whether temporary or permanent, or plant any tree, shrub, willow or other similar growth within nine metres of the landward toe of the bank where there is an embankment or wall or within nine metres of the top of the batter where there is no embankment or wall, or where the watercourse is enclosed within nine metres of the enclosing structure."

No trees will be allowed within 9.0 metres of a Board maintained open watercourse or culvert.

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the 9.0 metre protected strip on one side of any Board maintained open watercourse, provided that there is an adequate continuous and guaranteed access strip on the opposite side. Such development will not normally be allowed any closer than 6.0 metres from the bank top of the watercourse.

The Boards may be prepared in exceptional circumstances to allow buildings, structures or planting of approved hedges and shallow rooted bushes within the 9.0 metre protected strip on one side of any Board maintained culverted watercourse, provided that there is an adequate continuous and guaranteed access strip either side of the culvert after the development is completed.

The following table indicates relaxations that may be appropriate for Board maintained culverted watercourses; **however formal applications to the Boards will be required to determine any relaxation.** All applications will be judged on their own merit.

| Pipe Diameter | Depth to Pipe Invert | | |
|-----------------|----------------------|-------------|------------|
| | <3.0 m | 3.0 – 4.0 m | Over 4.0 m |
| ≤300 mm | 3.0 | 3.0 | 4.0 |
| 450 mm – 600 mm | 3.5 | 4.0 | 5.0 |
| 750mm – 900 mm | 4.0 | 5.0 | 5.0 |
| 1.0 m | 5.0 | 5.0 | 6.0 |
| ≥1.2 m | 5.0 | 5.0 | 6.5 |

Note: The above clearances must be measured from the outside edge of the pipe and are required each side of the culvert.

The Boards will not allow any buildings, structures or planting of approved hedges and shallow rooted bushes over the top of a Board maintained culvert unless exceptional circumstances apply. Such applications may be referred to the Boards for determination at the next appropriate Board meeting and may require a Deed of Indemnity to be agreed. All associated costs are to be borne by the applicant.

Careful consideration must be given to the area required for gardens or public open space and the structures that are likely to be erected. This is because structures such as fences, sheds and greenhouses must comply with the Byelaw requirements.

Replacement structures will be determined on a case by case basis. Developers should take all reasonable steps to improve access for the Boards' machinery. An increase in the structure's footprint is unlikely to be acceptable unless significant access improvements for the Boards' machinery can be demonstrated.

PLANTING

The following is a selected list of approved hedges / shallow rooted bushes:

| | |
|----------------|--------------------------------------|
| Dogwood | <i>Cornus Sanguinea</i> |
| Hawthorn | <i>Crataegus Monogyna</i> |
| Holly | <i>Ilex Aquifolium</i> |
| Wild Privet | <i>Ligustrum Vulgare</i> |
| Guelder Rose | <i>Viburnum Opulus</i> |
| Dog Rose | <i>Rosa Canina</i> |
| Spindle | <i>Euonymus Europeans</i> |
| Sweet Briar | <i>Rosa Rubiginosa</i> |
| Wayfaring Tree | <i>Viburnum Lantana</i> |
| Field Rose | <i>Rosa Arvensis</i> |
| Cherries | <i>Prunus Spp. (urban locations)</i> |
| Crabapples | <i>Malus Spp.</i> |

Note: This is not a definitive list. The Boards will consider other indigenous species that are shallow rooting and are expected to have limited height and spread.

FENCING

The Boards' Byelaw No. 17 states:

No person shall without the previous consent of the Board -

(d) erect or construct or cause or permit to be erected or constructed any fence, post, pylon, wall, wharf, jetty, pier, quay, bridge, loading stage, piling, groyne, revetment or any other building or structure whatsoever in, over or across any watercourse or in or on any bank thereof;

For typical domestic or commercial fencing developers should follow advice given earlier in this document for 'structures'.

Stock proof fencing within 9.0 metres may be acceptable. In such cases fencing must:

- be of post and rail or post and wire construction
- be sited between 0.5 and 1.0 metre from the bank top
- not exceed 0.9 metres in height

Where fencing is required to be perpendicular to a watercourse, the Boards will require access for machinery to be maintained. This can be achieved via the inclusion of access gates with a minimum opening of 4.25 metres at both the upstream and downstream boundary.

Where possible, any fence erected within Byelaw distance must be of a temporary or demountable nature.

Compliance with the above requirements will allow the Boards to continue maintenance by working over the proposed fence.

A typical cross section is included in Appendix A.

Where, in exceptional circumstances, fencing is permitted in close proximity to a watercourse, the Boards may require the applicant to enter into a Deed of Indemnity with the Boards.

Consideration should also be given to the Boards' advice note *AN04: Stability of garden fences close to Board maintained watercourses*.

UTILITY APPARATUS WITHIN 9 METRES OF A BOARD WATERCOURSE

The Boards' consent will be required for any utility apparatus within 9 metres of a Board maintained watercourse. Apparatus such as water, sewage and telecoms can be considered for derogations by the Boards' officers within their delegated authority.

High voltage electricity cables and gas mains that are proposed within 9 metres of a Board maintained watercourse represent a significant risk to the health and safety of the Boards' operatives whilst carrying out maintenance activities. Therefore, in the first instance, such apparatus should be located outside of the 9 metre Byelaw distance. Where this cannot be achieved, applicants are advised that such applications must be determined at a full Board meeting.

FURTHER GUIDANCE

The Water Management Consortium Boards have the following documents available:

- Consent Application Form
- Technical Guidance Notes
- Byelaws
- Planning and Byelaw Policy

The Water Management Consortium Boards have also produced a series of other advice notes including:

- AN02: Culverts and Bridges
- AN03: Environmental Considerations
- AN04: Stability of Garden Fences Close to Board Maintained Watercourses
- AN05: Service Crossings
- AN06: Surface Water

The above documents are available from the Consortium's office during normal working hours or alternatively, can be downloaded electronically from <http://www.wmc-idbs.org.uk>

If you would like to discuss any of the information in this document or associated advice notes, please do not hesitate to contact the Consortium's offices using the details provided below.

WATER MANAGEMENT CONSORTIUM

WELLINGTON HOUSE
MANBY PARK

LOUTH
LINCOLNSHIRE
LN11 8UU

Telephone: 01507 328095

Email:

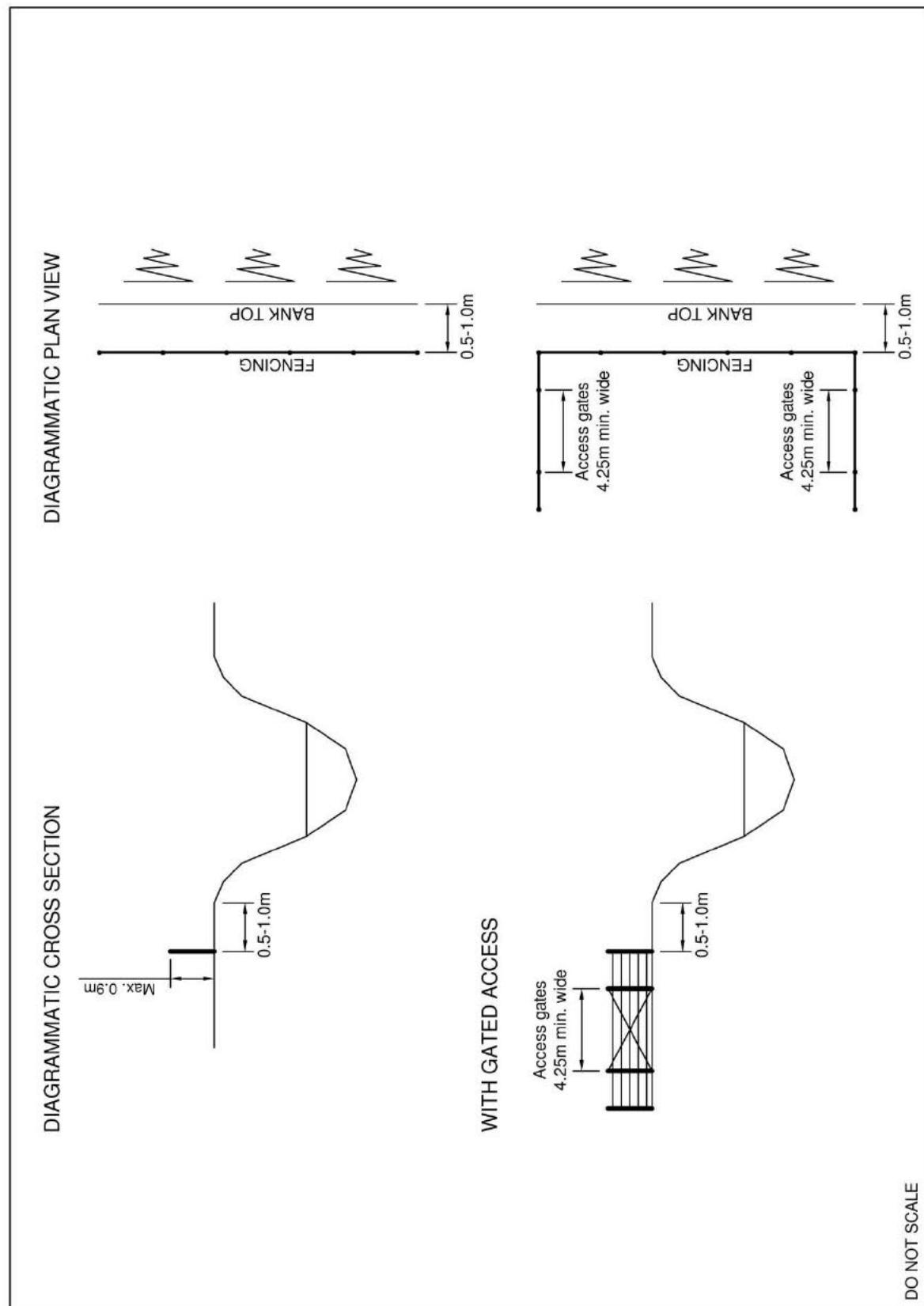
Lindsey Marsh Drainage Board - planning@lmdb.co.uk

Isle of Axholme and North Nottinghamshire Water Level Management Board – planning@ioadb.co.uk

Trent Valley Internal Drainage Board – planning@tvidb.co.uk

Doncaster East Internal Drainage Board – planning@deidb.co.uk

APPENDIX A – TYPICAL FENCING CROSS SECTION





WATER MANAGEMENT CONSORTIUM

**WELLINGTON HOUSE
MANBY PARK**

**LOUTH
LINCOLNSHIRE
LN11 8UU**

Telephone: 01507 328095

Water Management Consortium

Joint Negotiating Committee

Minutes of a Meeting held at 2.00 p.m. on Wednesday, 15th May 2024 at Wellington House, Manby.

Present:

Board representatives: Giles Crust (LM Chairman), John Coggon (AX Chairman), John Miller (TV Chairman) and Chris McGuinness (DE Chairman).

Employee representatives: [REDACTED] (LM DLO), [REDACTED] (AX DLO), [REDACTED] (TV DLO) [REDACTED] (DE DLO) and [REDACTED] (WMC Office Staff).

Union representative: [REDACTED] (Secretary, Unison East Midlands IDBs Branch).

In attendance:

Officers: Andrew McGill (Chief Executive) and Carol Davies (Corporate Services Manager).

Mr J. Coggon chaired the meeting.

1. APOLOGIES

None.

2. NOTES OF THE LAST MEETING

The Notes of the last meeting were circulated for information, these had been approved by the Boards.

RECEIVED

3. MATTERS ARISING

[REDACTED] queried whether the Boards had reconsidered admission to the local government superannuation scheme. In response, Mr J. Miller confirmed that this had been discussed at the last TV Board meeting and, due to the cost (an additional £53k per annum), the Board had resolved to standby its decision not to admit new employees into the scheme. The employers contribution to the Nest pension scheme may be reconsidered in the future. It was noted that figures in respect of AX and DE had still not been received.

[REDACTED] asked if any progress had been made into provision of private medical healthcare. In response, the Corporate Services Manager confirmed that options would be investigated later this year and would be discussed along with the 2024/25 salary negotiations. [REDACTED] had received feedback from some employees who liked the idea but maybe not at the expense of the annual percentage pay increase. [REDACTED] reported that this had been discussed at a recent Unison meeting and the consensus was that if this was a choice, employees would rather have the pay increase.

RECEIVED

4. TERMS AND CONDITIONS BOOKLET

The Corporate Services Manager presented the Terms and Conditions Booklet which showed tracked changes made since the last meeting and highlighted, in particular, the following:

Paragraph 4:4 Working on bank and statutory holidays – payment for these days would be made to all employees as part of their salary, therefore if they had to work on a bank/statutory holiday, payment for hours worked on these days would be at the overtime rate.

Paragraph 4:6 Payment for working during an emergency event had been reviewed during the Christmas flood event and the payment for working nights adjusted to reflect the current working pattern by increasing the payment where a shift ended on a non-working day, and clarifying payment for rest time.

Paragraph 5:5 This had been deleted as bank/statutory holidays were all now paid at basic rate. Employees called out on 25th and 26th December or 1st January would be paid at double time for the hours worked. Those on standby on these days, would still receive a day in lieu (5.4).

Paragraph 6:4:3 Comments from employees had been taken into account about the recording of sick pay and this had been amended to reflect the working pattern – only working days would now be recorded. An example for a full-time employee working the nine-day fortnight was shown.

Paragraph 6:5:3 A new paragraph had been included to confirm that this payment would be made regardless of whether an employee was receiving full or half pay.

Paragraph 8:2:1 An additional essential users' allowance rate had been added for those doing higher mileage.

Regarding paragraph 6:4:3, [REDACTED] asked for clarification on how the rolling 24-month period was calculated when an employee was off sick. The Corporate Services Manager explained that on the first day of any absence, the number of days taken off sick over the previous 24 months would be taken into account. It was agreed to include an example in the Terms and Conditions Booklet.

The Booklet had been circulated to all members of staff for comment and the Corporate Services Manager had received no queries. She asked the employee representatives whether there was anything else they wished to raise.

There were no other queries and it was, therefore, agreed to approve the new Terms and Conditions Booklet.

RESOLVED

That the attached Terms and Conditions Booklet be approved.

5. ANY OTHER BUSINESS

It was agreed to meet again in September to commence negotiations for the 2025/26 pay increase; this would allow sufficient time before the DRAFT Estimates for next year were prepared.

RECEIVED

CHAIRMAN

FOR MEMBERS' INFORMATION ONLY

| | | |
|---|-------------------------|------------------------|
| LINDSEY MARSH DRAINAGE BOARD | File Ref: | Agenda Item: 12 |
| Meeting: Board Meeting Date: 26th June 2024 | Subject: FINANCE | |

Recommendations:

- To review and approve the Management Variance Accounts for the year ending 31st March 2024.
- To note the transfer of budget values.
- To note the Board's cash balances and borrowings.
- To approve the schedule of payments over £500 made since the last meeting.
- To note the updated 5-year plan.

1. Method of Accounting

1:1 The costs recorded within the Board's Annual Financial Statements, AGAR and IDB1 forms include both the external costs (money leaving the organisation), but also an element of Absorbed costs, which we allocate to our schemes and work programmes based upon a time mechanism and the rate we apply to an hour charge for a man or a piece of plant.

1:2 It has been requested that these absorbed costs be removed from the Board Report Management Accounts and the Annual Estimates, to enable a clearer view of what is actual external costs and directly relatable to the funds the Boards must raise from rating but also those costs that directly affect the Cash Surplus Reserves of the Board.

2. Management Accounts for the Year ending 31st March 2024

2:1 The Management Accounts for the 12-month period ending 31st March 2024 is shown below, summarising the variance of actual income and costs to estimates. The report also shows the Annual Budget amounts for information.

The Actual and Budget costs attributed to the Total Annual Maintenance and Cost of Sales Expenditure are after the absorbed costs have been removed.

Any income and expenditure relating to Engineering schemes has been removed and will be reported separately, as the movements on the Engineering schemes (expenditure and income movements) do not directly affect the General Cash Reserves, so this enables us to predict the cash funds position that will be available to the Board for any overspends or to meet any extra-ordinary expenditure that a flooding event may create.

The report is a summary of the main Income and Expenditure headings, a more detailed report of the breakdown of those headings can be found at the end of the finance report.

Lindsey Marsh Drainage Board

Variance to Estimates Report - For the 12 months to 31st March 2024

| | Whole Yr Estimate | 31.03.2024 Variance | 31.03.2024 Actual |
|---|-------------------|---------------------|-------------------|
| The following income & expenditure is not related to Engineering Schemes | | | |
| Total Income including Rates/Levy/Consenting Income | 6,702,610.00 | 196,049.32 | 6,898,659.32 |
| Absorption Income relating to costs in Schemes | 238,680.00 | 122,447.24 | 361,127.24 |
| Total Maintenance Costs for Drains/PS/Consenting | (1,138,703.00) | (446,383.81) | (1,585,086.81) |
| Total Supportive expenditure incl Salaries, Plant Running, Precept, Admin & IT costs | (4,204,431.00) | 54,141.78 | (4,150,289.22) |
| | 1,598,156.00 | (73,745.47) | 1,524,410.53 |
| Adjustment to Reserves | | | |
| Prior Yr Costs rated for in current year to add to reserves | (405,148.00) | 0.00 | (405,148.00) |
| Planned Funds transferred from Plant Reserve to General reserves to meet expenditure | 100,000.00 | 0.00 | 100,000.00 |
| Plant/Vehicle net expenditure occurred in year - funded from Plant reserve | 0.00 | 242,231.00 | 242,231.00 |
| Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve | 0.00 | (288,500.00) | (288,500.00) |
| Adjustments for Balance Sheet Budget Entries | | | |
| Fixed Asset Adjustments | | | |
| Vehicle additions | 0.00 | (245,005.63) | (245,005.63) |
| Vehicle disposals | 0.00 | 31,534.99 | 31,534.99 |
| Plant additions | (499,000.00) | 185,894.17 | (313,105.83) |
| Plant disposals | 81,500.00 | (48,000.00) | 33,500.00 |
| Loan Capital Adjustment | | | |
| PWLB Loan repayments - Existing | 0.00 | 0.00 | 0.00 |
| PWLB Loan repayments - Future | (12,348.00) | 12,348.00 | 0.00 |
| | 863,160.00 | (183,242.94) | 679,917.06 |
| Board Funding towards schemes | | | |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | (467,700.00) | 0.00 | (467,700.00) |
| | 395,460.00 | (183,242.94) | 212,217.06 |
| Unplanned adjustments to Reserves during period: | | | |
| Additional Funds Required for Engineering Schemes to be taken from General Reserves | 0.00 | 0.00 | 0.00 |
| Engineering Scheme funds transferred back to General Reserves | 0.00 | 0.00 | 0.00 |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | 395,460.00 | (183,242.94) | 212,217.06 |

2:2 The 2023/24 Estimates allowed for a surplus budget of **£395,460** where the funds would boost general reserves to give the Board more resilience.

Within this budget was an allowance of £405,148 which related to 2022/23 expected cost overspends on electric; whilst these costs would not recur in 2023/24 the Board intended to replenish the Reserves with these funds.

The final Outturn position for 2023/24, as the above report indicates, is a surplus of **£212,217.06**.

This is a reduction to the estimated surplus position by **£183,242.94**.

At the March Board meeting, based upon the January 2024 accounts, the predicted outturn was a surplus position of **£380,721.53**, therefore this is a reduction of **£168,504.47**.

This additional reduction in the surplus was in the main relating to increased electricity bills for the final quarter being **£104k** more than predicted and the expected plant repairs savings being lower than predicted due to the Mastenbroek plant spares order of **£43.8k** at the end of the year.

It should be noted, that 14 of the Board's Pumping stations are currently on the older Torse contracts, which are at a lower rate, however these move over to new contracts in July 2024 and therefore larger electricity costs will occur in the 2024/25 year.

2:3 The variance of **£183,242.94** to the Estimate surplus position of **£395,460** can be explained by the following material differences:

Material income gains or costs savings in the year relate to:

| | |
|---|--------------------|
| Income - Agricultural rates | £121,772.40 |
| Income - Highland Water | £1,988.57 |
| Income - Insurance receipts | £1,411.75 |
| Income - PSCA net of costs Income | £4,574.60 |
| Income - Recharge net of costs | £14,532.01 |
| Income - Consenting – Surface Water fees | £28,323.56 |
| Income - Consenting – time charged to Boards | £7,103.75 |
| Income - Contributions – phone income | £5,880.00 |
| Income - Investment Interest | £71,711.47 |
| Income - Use of plant | £5,454.01 |
| Income - Use of DLO labour | £49,065.24 |
| Income - Use of Engineers in schemes | £67,927.99 |
| Stock variances | £3,298.34 |
| Costs - Drains maintenance – contractor costs | £52,751.43 |
| Costs - PS – Contractors/consultants costs | £7,442.60 |
| Costs - DLO – training & travelling costs | £15,013.16 |
| Costs - Head office staff costs | £181,276.78 |
| Costs - Staff costs incl training | £5,838.30 |
| Costs - Motor & plant running costs | £22,792.18 |
| Costs - Small tools | £3,210.02 |
| Costs - IT costs | £17,965.97 |
| Costs - Legal & valuers fees | £8,311.80 |
| Costs - Delays in future loans - interest & capital | £30,984.00 |
| Income - Insurance proceeds on Fiesta disposal | £6,360.00 |
| | £734,989.93 |

Material income shortfalls or costs overspends in the year relate to:

| | |
|---|--------------------|
| Income - Consenting fees | £3,090.00 |
| Income - Consortium recharges | £149,097.34 |
| Costs - Drains Maintenance Stocks | £20,520.21 |
| Costs - Drains Maintenance other costs | £2,173.05 |
| Costs - Pumping Stations - stocks | £6,697.61 |
| Costs - Pumping Station - electric | £374,381.12 |
| Costs - Pumping Station – insurances & inspect | £14,412.82 |
| Costs - Pumping Station – other costs | £1,972.26 |
| Costs - DLO wages costs | £65,393.55 |
| Costs - Office & Admin costs | £7,248.52 |
| Costs - Audit fee | £96,460.00 |
| Costs - Consultants fees | £44,036.00 |
| Costs - Liability insurances | £4,379.20 |
| Costs - Net Replacement 4 Toyota hilux | £18,343.70 |
| Costs - GPS equipment | £600.00 |
| Costs - Plant additions overspend | £2,735.83 |
| Income - Plant disposal proceeds | £6,500.00 |
| Trfs back to plant reserves for items not purchased | £100,000.00 |
| | £918,041.21 |

2:4 Plant reserves

The following shows the movements on the Plant Reserve during the year:

| | | 31.03.2024 | 31.03.2024 |
|--|----------|---------------------|---------------------|
| | | Actual | |
| Plant Reserve | | | |
| Balance at 01/04/23 | | 398,890.16 | |
| Trf from Plant Reserve to General Reserves - planned in estimates - on purch of excavator | | (100,000.00) | (100,000.00) |
| Occurred & transferred | | | |
| Earlier Years Budgets - Acquisitions & Disposals made | | | |
| 9 x DLO Vans | Addition | (92,000.00) | |
| 8 Bipper vans | Disposal | 4,000.00 | |
| 1 x DLO Van | Addition | (11,500.00) | |
| Ford Ranger YS67 MXU PLN7461 ins proceeds | Addition | (16,000.00) | |
| 4x4 Pick Up | Addition | (25,000.00) | |
| 4x4 Vehicle Landrover replacement | Addition | (45,000.00) | |
| GPS equipment Engineering | Addition | (20,000.00) | |
| Landrover (FY15 VGE) PLN7458 - to be disposed in Nov 23 | Disposal | 5,000.00 | |
| Ford Ranger FX63OAW PLN7457 | Disposal | 2,500.00 | |
| Nissan Nivara (FT13 AOD) PLN7456 | Disposal | 2,500.00 | |
| 2 Additional weedbaskets (3 purchased at £31,770 less £11k budget) | Addition | (20,770.00) | |
| Used 3D Scanner budget - Toyota Hilux D/Cab AF20 MGZ 13/02/24 | Addition | (25,961.00) | |
| | | <u>(242,231.00)</u> | <u>(242,231.00)</u> |
| | | | 56,659.16 |
| This Years Budgets - Acquisitions & Disposals NOT made so cfwd | | | |
| Wheeled Excavator | Addition | 230,000.00 | |
| To be taken from Reserves to General Res for excavator | | 100,000.00 | |
| Volvo Excavator EU66 CWC PLN7054 | Disposal | (40,000.00) | |
| Weedbasket | Disposal | <u>(1,500.00)</u> | <u>288,500.00</u> |
| Balance of Plant Reserve cfwd 31/03/24 | | | 345,159.16 |
| Not yet Occurred & transferred | | | |
| Trf from Plant Reserve to General Reserves - planned in estimates - on purch of excavator - due March 24 | | 0.00 | 0.00 |
| Planned budget on Plant not yet spent in year - cfwd to cover purchases in the following period | | | |
| 1 Bipper vans - will be disposed of in 24/25 on renewal for Environment officer | Disposal | 500.00 | |
| Wheeled Excavator | Addition | (230,000.00) | |
| Volvo Excavator EU66 CWC PLN7054 | Disposal | 40,000.00 | |
| Weedbasket | Disposal | 1,500.00 | |
| | | <u>(188,000.00)</u> | <u>(188,000.00)</u> |
| Trf from Plant Reserve to General Reserves - planned in estimates - on purch of excavator | | (100,000.00) | (100,000.00) |
| Uncommitted Plant funds | | | <u>57,159.16</u> |

Of the balance of £345,159.16 in the Plant Reserve, £288,000 is in relation to specific items included in prior year estimates, the balance of £57,159.16 is for non-specific future purchases.

A further sum of £50,000 will be added to the Plant Reserve in 2024/25.

2:5 General Reserves – Surplus Cash

The General Reserves shows the equity of the Board, and these funds are made up of both cash and non-cash assets/liabilities, such as any fixed assets the Board holds in its balance sheet.

Within those General reserves we identify the cash element so that we can ensure we have sufficient funds in the form of cash to meet our everyday expenditure and keep enough in reserve to enable the Board to meet any unplanned expenditure caused by an increase in costs or a flooding event.

The Surplus Cash element of the Reserves is after we have taken account of any other Reserves the Board holds for specific future expenditure, such as Plant Reserves or Capital Receipts Unapplied Reserves.

It is this Surplus Cash reserve we aim to hold a reserve of 30% of Net Operating Costs. Whilst 30% is the Board's policy, we must also take note of the monetary amount to ensure that this is also sufficient.

The outturn for the Surplus Cash at 31st March 2024 is as follows:

| | |
|---|---------------|
| Cash Position at 1st April 2023 | £596,638.89 |
| Add: Funds in year to be held in the Plant Reserves for future use | £345,159.16 |
| Add: Costs rated for in 23/24 occurring in 2022/23 included in outturn | £405,148.00 |
| Add: Outturn for 23/24 | £212,217.06 |
| <hr/> | |
| Cash Position at 31st March 2024 | £1,559,163.11 |
| Deduct: Plant Reserve Value at 31st March 2024 | -£345,159.16 |
| <hr/> | |
| Surplus Cash Position at 31st March 2024 - for general use | £1,214,003.95 |
| Surplus cash as a % of Net Operating Costs | 24.68% |
| <i>Surplus Cash Position as predicted in 2023/24 Estimates</i> | £1,397,246.89 |
| <i>Surplus Cash as a % of Operating Costs as predicted in 2023/24 Estimates</i> | 30.28% |

2:6 Engineering Schemes

In addition to the income and expenditure that reduces or improves the general reserves, the Board also incurs expenditure in relation to Engineering Schemes.

Due to the nature of those schemes the life of the project can take place over a number of years and therefore any funds are held separately to those of the General Reserve to ensure that these funds are available when the expenditure is required.

A summary of the movement on the Scheme reserves is detailed below for the period to 31st March 2024.

| Engineering Earmarked funds | Current Year |
|--|-------------------------|
| Balances at 1st April 2023 | 6,066,178.70 |
| Board funding as agreed in the Estimates | 467,700.00 |
| Engineering Income Received | 2,492,953.00 |
| Funded from deferred income / Capital reserves | 0.00 |
| Engineering Expenses paid | (5,768,471.54) |
| Engineering Expenses paid on Recharge project | 0.00 |
| Balances at 31st March 2024 | 3,258,360.16 |

| <u>Project</u> | | <u>Remaining Budget</u> |
|------------------------------|--|-----------------------------|
| LM17052 | Strubby Depot Improvements | 399,221.75 |
| LM17352 | Boygrift Pumping Station Refurbishment | 332,924.71 |
| LM18306 | Theddlethorpe Pumping Station Refurbishment | 381,873.17 |
| LM18308 | Pumping Station Renewal Reserve account | 375,000.00 |
| LM18504 | Trusthorpe Main Drain Culverting Phase 4 | 159,317.99 |
| LM18506 | Grove Road Drain Reform | 5,340.43 |
| LM19304 | Trusthorpe Pumping Station Refurbishment | 161,858.64 |
| LM19351 | Saltfleet Pumping Station Refurbishment | -418,024.30 |
| LM19453 | Jack Garth Drain Culvert Renewal | 49,888.60 |
| LM19602 | Electronic Working | 27,899.79 |
| LM20305 | Ingoldmells PS refurbishment | 841,784.47 |
| LM20306 | Anderby PS Refurbishment | -50,025.79 |
| LM20802 | Thorpe Culvert Catchment & Culverts Investigations | 238,330.56 |
| LM21305 | Burgh Village PS Refurbishment | 29,462.86 |
| LM21306 | Chapel Basin PS Refurbishment | -48.78 |
| LM21307 | Gibraltar Point PS | 201,222.22 |
| LM21308 | Fulbeck PS Refurbishment | 90,585.39 |
| LM21901 | River Steeping Enhanced | 40,000.00 |
| LM22310 | Gayton Engine structural works | 4,536.33 |
| LM22450 | CCTV & Desilting Works | 255,170.25 |
| LM22800 | Catchment Annual Provision | 59,163.78 |
| LM23305 | Fulstow East & West PS Refurbishment | 29,093.01 |
| LM23306 | Austen Fen East & West PS refurbishment | 25,000.00 |
| LM23307 | Biergate East & West PS refurbishment | 11,995.60 |
| LM23399 | Single OBC for PS Refurbs | -326,656.11 |
| LM23452 | Small Scheme Allowance | 98,848.42 |
| LM24302 | Pumping Station Emergency Pump Repairs | 55,398.93 |
| LM24305 | Crown Farm PS Refurbishment | 10,000.00 |
| LM24306 | Thoresby Bridge PS Refurbishment | 10,000.00 |
| LM24451 | Asset Renewals | 75,155.45 |
| LM24601 | Mink Control - Board Costs | 2,987.91 |
| LM24801 | Drain Investigations | 24,783.54 |
| LM24900 | Partnership Scheme Contributions | 56,271.34 |
| Engineering PROJECTS | | 3,258,360.16 |
| Lindsey Marsh Drainage Board | | |

The above values are post any transfer of budgets.

3 Transfer of Budgets for Approval

- 3:1 Details regarding the specific schemes and the need for any transfers will be discussed and approved under the Asset Renewals and Refurbishments or under Operations.
- 3:2 For transparency, a schedule of such transfers will be provided at each Board meeting.

Lindsey Marsh Drainage Board**Movement on reserves - Engineering Projects****Year to 31st March 2024 - Approval at June 2024 Board Meeting****Below are listed the transfers occurring in the year to 31st March 2024 for the Board's consideration and approval.**

| <u>Engineering Projects underspent</u> | | Balance trf |
|---|----------------------------|-------------|
| | | 0.00 |
| | | 0.00 |
| <u>Engineering Projects overspent requiring funds</u> | | 0.00 |
| | | 0.00 |
| Net funds transferred to/(from) General Reserves | | 0.00 |
| Other Movements to be approved | | |
| LM23399 | Single OBC | 80,254.02 |
| The above to be transferred from: | | |
| LM19300 | Strategy Covenham | -38,399.81 |
| LM20303 | Telemetry | -27,897.12 |
| LM22311 | Gotts PS Platforms | -13,957.09 |
| | | 0.00 |
| LM24601 | Mink Control - Board costs | 2,957.36 |
| The above to be transferred from: | | |
| LM20304 | Wyche PS Refurb | -2,957.36 |
| LM23600 | Barn Owl overspend | 1,333.61 |
| LM24601 | Mink Control - Board costs | 30.55 |
| The above to be transferred from: | | |
| LM23601 | Mink Control - Board costs | -1,364.16 |
| LM24801 | Drain Investigations | 24,783.54 |
| The above to be transferred from: | | |
| LM22801 | Drain Investigations | -24,783.54 |
| LM24302 | PS Emergency Repairs | 55,398.93 |
| The above to be transferred from: | | |
| LM23302 | PS Emergency Repairs | -55,398.93 |
| LM24451 | Asset Renewals | 75,155.45 |
| The above to be transferred from: | | |
| LM23451 | Asset Renewals | -75,155.45 |
| LM24900 | Partnership Schemes | 56,271.34 |
| The above to be transferred from: | | |
| LM22900 | Partnership Schemes | -56,271.34 |

4. Cash and Bank Reserves as at 31st March 2024

4:1 Schedule of Balances

| | <i>Amount</i> | <i>Interest Rate</i> |
|------------------------------------|----------------------|----------------------|
| Barclays Current Account | £1,564,477.67 | 0.00% |
| Barclays Deposit Account | £3,373,702.93 | 1.65% |
| Beverley Building Society | £396,439.54 | 1.75% |
| Monmouthshire Building Society | £523,165.95 | 1.30% |
| Santander UK Account | £790,301.31 | 1.04% |
| Skipton B/soc – Fixed Term Deposit | £250,000.00 | 5.15% |
| Petty Cash | £73.56 | |
| Total | £6,898,160.96 | |

4:2 External Borrowing

The Board had no outstanding Public Work Loan Board loans at the 31st March 2024.

5. Payments over £500

5:1 A schedule of payments over £500 made by the Board since the last meeting is attached for approval.

**Schedule of Payments over £500 submitted to the Lindsey Marsh Drainage Board
on 26th June 2024**

| Trans Date | Account | Narrative | Payment Value | Notes |
|------------|-------------------------------------|----------------|---------------|--|
| | | | £ | |
| 29/02/2024 | Association of Drainage Authorities | PP/ADAU001 | 8,110.80 | ADA membership 2024 |
| 29/02/2024 | BHSF Group Limited | PP/BHSF001 | 1,146.50 | |
| 29/02/2024 | E Buyer | PP/EBUY001 | 1,783.07 | Microsoft windows 11 |
| 29/02/2024 | Greenaway Green Waste Services | PP/GREE001 | 1,720.32 | Green waste removal |
| 29/02/2024 | Inter-Lec Ltd | PP/INTL001 | 6,357.80 | Cabling for weedscreen cleaner at Anderby PS |
| 29/02/2024 | IT2 Limited | PP/IT2L001 | 3,429.71 | Annual IT licences and technical support |
| 29/02/2024 | Lincspest Ltd | PP/LINC005 | 1,444.80 | Mink control |
| 29/02/2024 | National World Publishing Ltd | PP/JPIM001 | 872.78 | Public notices |
| 29/02/2024 | Net Wages | Wages Week 48 | 32,135.41 | |
| 29/02/2024 | Scottish Hydro Electric | PP/SCOT001 | 4,539.40 | Electricity for pumping stations |
| 29/02/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 151,372.43 | Electricity for pumping stations |
| 29/02/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 108,118.12 | Electricity for pumping stations |
| 29/02/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 186,515.27 | Electricity for pumping stations |
| 29/02/2024 | Vodafone | PP/VODA001 | 2,810.26 | |
| 06/03/2024 | Skipton B/Soc - Fixed Term Deposit | IAT | 250,000.00 | Fixed term investment |
| 07/03/2024 | Amazon.co.uk | PP/AMAZ001 | 655.84 | |
| 07/03/2024 | Barrett Steel Ltd | PP/KASS001 | 978.19 | |
| 07/03/2024 | Foxhall Plant Hire Ltd | PP/FOXH001 | 745.70 | Hire of various plant |
| 07/03/2024 | G and A Electronic Print Systems | PP/GAEL001 | 679.14 | |
| 07/03/2024 | Huws Gray (Buildbase) | PP/JACK001 | 1,170.20 | Various building materials |
| 07/03/2024 | Inter-Lec Ltd | PP/INTL001 | 3,973.79 | Ingoldmells PS Refurbishment |
| 07/03/2024 | Keyline Civils Specialists Ltd | PP/KEYL001 | 2,781.76 | Bespoke cover slab for Chapel Basin PS |
| 07/03/2024 | Services Machinery & Trucks Ltd | PP/SERV001 | 542.59 | |
| 07/03/2024 | Welton Aggregates Limited | PP/WELT001 | 1,428.00 | Concrete for Bilsby Tank Trap Drain |
| 11/03/2024 | Credit Card | IAT | 527.65 | |
| 11/03/2024 | Mercedes-Benz Finance | PP/MERC001 | 645.32 | Lease car |
| 14/03/2024 | DXB Pump & Power | PP/DXBP001 | 734.64 | |
| 14/03/2024 | East Lincs Rural Training | PP/ELRT001 | 1,151.75 | Training courses for DLO |
| 14/03/2024 | Innove Solutions | PP/INNO001 | 6,000.00 | Work on electronic working portal and app |
| 14/03/2024 | Inter-Lec Ltd | PP/INTL001 | 1,675.80 | |
| 14/03/2024 | KeyTerra-Firma Ltd | PP/KEYT001 | 813.60 | |
| 14/03/2024 | Latitude Surveys Limited | PP/LATI001 | 12,660.00 | Watercourse surveys |
| 14/03/2024 | Lincoln Security Limited | PP/LSEC001 | 992.11 | |
| 14/03/2024 | National World Publishing Ltd | PP/JPIM001 | 793.44 | Public notices |
| 14/03/2024 | North Lincs Engineering Ltd | PP/NLEN001 | 4,443.60 | Pump motor repair at Wainfleet PS |
| 14/03/2024 | Prestige Services | PP/PRE001 | 1,320.00 | |
| 14/03/2024 | Schneider Electric Systems UK Ltd | PP/SCHN001 | 9,094.28 | Gate control algorithm project |
| 14/03/2024 | Water Management Alliance | PP/WMAL001 | 1,222.80 | |
| 14/03/2024 | Welton Aggregates Limited | PP/WELT001 | 2,232.00 | |
| 14/03/2024 | | PAYE & Pension | 49,003.98 | |
| 15/03/2024 | The FD Centre Limited | PP/FDCE001 | 4,130.40 | Strategic level finance advisory service |
| 19/03/2024 | Bosman Watermanagement BV | PP/BOSM001 | 145,123.78 | Ingoldmells pumps |
| 20/03/2024 | P.A.Y.E. | PAYE & Pension | 48,146.79 | |
| 20/03/2024 | Pitney Bowes Ltd | PP/PITB001 | 600.00 | Franking machine charges |

| | | | | |
|------------|---|----------------|------------|---|
| 20/03/2024 | Woldmarsh Producers Ltd | PP/WOLD001 | 12,228.29 | Fuel, materials and stock |
| 21/03/2024 | Net Wages | PAYE & Pension | 82,878.84 | |
| 21/03/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 188,542.66 | Electricity for pumping stations |
| 22/03/2024 | ADT Fire & Security plc | PP/ADTF001 | 2,321.63 | Strubby depot burglar alarm |
| 22/03/2024 | Aggregate Industries UK Ltd | PP/AGGR001 | 3,147.52 | Lump stone and gravel |
| 22/03/2024 | AIM Electrical Services Ltd | PP/AIME001 | 1,098.64 | |
| | | | | Outline Business Cases for various pumping |
| 22/03/2024 | Balfour Beatty | PP/BALF001 | 28,691.18 | stations |
| 22/03/2024 | Barrett Steel Ltd | PP/KASS001 | 2,194.80 | |
| 22/03/2024 | BH Construction Co. Ltd. | PP/BHCO001 | 80,578.54 | Trusthorpe PS Refurbishment |
| 22/03/2024 | Chandlers Farm Equipment | PP/CHAN001 | 4,350.17 | Repairs to tractors |
| 22/03/2024 | Foxhall Plant Hire Ltd | PP/FOXH001 | 1,556.02 | Hire of various plant |
| 22/03/2024 | Greenaway Green Waste Services | PP/GREE001 | 1,474.56 | Green waste removal |
| 22/03/2024 | Humber Galvanizing Ltd | PP/HUMB001 | 1,450.85 | Galvanising raking grids |
| 22/03/2024 | Huws Gray (Buildbase) | PP/JACK001 | 3,221.64 | Various building materials |
| 22/03/2024 | Innove Solutions | PP/INNO001 | 1,176.00 | |
| | | | | Common mode filters for Anderby and Saltfleet |
| 22/03/2024 | Inter-Lec Ltd | PP/INTL001 | 7,147.80 | PS |
| 22/03/2024 | Konica Minolta Business Solutions (UK) Ltd | PP/KONM001 | 877.24 | |
| 22/03/2024 | Mastenbroek Ltd | PP/MAST001 | 58,609.42 | Various parts & spares for weedcutters & flails |
| 22/03/2024 | MHD Construction Services Limited | PP/MHDC001 | 2,447.76 | |
| 22/03/2024 | S M Waite | PP/WAIT001 | 690.00 | Manufacture of sluice gate shaft |
| 22/03/2024 | T/as Lingard and Brown | PP/LING001 | 1,024.35 | |
| 25/03/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 14,122.17 | Electricity for pumping stations |
| 26/03/2024 | Vodafone | PP/VODA001 | 2,811.92 | |
| 27/03/2024 | Aggregate Industries UK Ltd | PP/AGGR001 | 8,668.11 | Lump stone and gravel |
| 28/03/2024 | East Midlands Online Ltd | PP/EMID001 | 1,179.00 | Phone line rental |
| 28/03/2024 | Huws Gray (Buildbase) | PP/JACK001 | 1,199.98 | Various building materials |
| 28/03/2024 | IT2 Limited | PP/IT2L001 | 2,425.53 | IT licence fees |
| 28/03/2024 | JKH Drainage Units Ltd | PP/JKHD001 | 2,176.38 | Headwalls |
| 28/03/2024 | Keyline Civils Specialists Ltd | PP/KEYL001 | 4,405.97 | Twinwall pipes |
| 28/03/2024 | Lincolnshire Pension Fund | PP/LCC0001 | 1,304.56 | |
| 28/03/2024 | Net Wages | PAYE & Pension | 46,251.59 | |
| 28/03/2024 | Pearsons Hydraulics Ltd | PP/PEAR001 | 1,433.89 | |
| 28/03/2024 | Pell Plant Hire Ltd | PP/PELL001 | 1,503.00 | |
| 28/03/2024 | Services Machinery & Trucks Ltd | PP/SERV001 | 4,533.10 | Repairs to Volvo excavator |
| 28/03/2024 | Welton Aggregates Limited | PP/WELT001 | 4,034.40 | |
| 28/03/2024 | Wilkin Chapman llp - Monthly Fee | PP/WILK003 | 1,750.20 | |
| 28/03/2024 | | PAYE & Pension | 55,268.95 | |
| 28/03/2024 | Credit card receipts received for other Boards LMDB payment | | 15,743.72 | |
| 04/04/2024 | Huws Gray (Buildbase) | PP/JACK001 | 1,610.47 | Various building materials |
| 04/04/2024 | Scottish Hydro Electric | PP/SCOT001 | 645.38 | Electricity for pumping stations |
| 04/04/2024 | Services Machinery & Trucks Ltd | PP/SERV001 | 979.88 | |
| 04/04/2024 | Welton Aggregates Limited | PP/WELT001 | 4,871.04 | |
| 05/04/2024 | Scottish Hydro Electric | PP/SCOT001 | 8,557.18 | Electricity for pumping stations |
| 08/04/2024 | Pitney Bowes Ltd | PP/PITB001 | 600.00 | Franking machine charges |
| 08/04/2024 | Scottish Hydro Electric | PP/SCOT001 | 9,781.19 | Electricity for pumping stations |
| 10/04/2024 | Credit Card | CC Payment | 1,500.26 | |
| 10/04/2024 | Mercedes-Benz Finance | PP/MERC001 | 645.32 | Lease car |
| 10/04/2024 | P.A.Y.E. | PAYE & Pension | 55,871.36 | |
| 10/04/2024 | Western Global Limited | PP/WEST002 | 28,794.00 | Fuel storage tank for red diesel |
| 11/04/2024 | BH Construction Co. Ltd. | PP/BHCO001 | 298,570.82 | Trusthorpe PS Refurbishment |
| 11/04/2024 | Keyline Civils Specialists Ltd | PP/KEYL001 | 6,177.98 | Twinwall pipes |

| | | | |
|------------|---|------------------|---|
| 11/04/2024 | Lincolnshire Pension Fund | PP/LCC001 | 1,304.56 |
| 11/04/2024 | Lincspest Ltd | PP/LINC005 | 4,070.40 Mink control |
| 11/04/2024 | Matthew Hodson Servicing & Repairs | PP/MATT001 | 1,417.20 |
| 15/04/2024 | The FD Centre Limited | PP/FDCE001 | 4,130.40 Strategic level finance advisory service |
| 16/04/2024 | Scottish Hydro Electric | PP/SCOT001 | 9,040.66 Electricity for pumping stations |
| 17/04/2024 | Merit Skills Ltd | PP/MERI001 | 2,138.40 Trench support training course |
| 18/04/2024 | Aggregate Industries UK Ltd | PP/AGGR001 | 4,129.33 Lump stone and gravel |
| 18/04/2024 | Arnold Clark Vehicle Management | PP/ARNC001 | 535.09 |
| 18/04/2024 | Credit card receipts due to TVIDB | LMDB Credit Card | 17,465.00 |
| 18/04/2024 | Foxhall Plant Hire Ltd | PP/FOXH001 | 1,633.23 Hire of various plant |
| 18/04/2024 | Inter-Lec Ltd | PP/INTL001 | 1,689.60 |
| 18/04/2024 | Lincspest Ltd | PP/LINC005 | 1,022.40 Mink control |
| 18/04/2024 | Net Wages | Salaries Month 1 | 89,146.04 |
| 18/04/2024 | PKF Smith Cooper Systems Ltd | PP/SMIT004 | 1,431.00 Development of project screens |
| 18/04/2024 | Welton Aggregates Limited | PP/WELT001 | 964.80 |
| 18/04/2024 | Wilkin Chapman llp | PP/WILK002 | 900.00 |
| 22/04/2024 | Scottish Hydro Electric | PP/SCOT001 | 2,632.37 Electricity for pumping stations |
| 22/04/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 183,920.27 Electricity for pumping stations |
| 22/04/2024 | Woldmarsh Producers Ltd | PP/WOLD001 | 13,985.48 Fuel, materials and stock |
| 25/04/2024 | Huws Gray (Buildbase) | PP/JACK001 | 851.65 Various building materials |
| 25/04/2024 | Inter-Lec Ltd | PP/INTL001 | 6,420.00 |
| 25/04/2024 | Lincolnshire Pension Fund | PP/LCC001 | 1,371.57 |
| 25/04/2024 | Net Wages | Wages Week 3 | 34,584.52 |
| 25/04/2024 | North Lincs Engineering Ltd | PP/NLEN001 | 1,678.80 |
| 25/04/2024 | Pell Plant Hire Ltd | PP/PELL001 | 1,749.00 |
| 25/04/2024 | Viking Direct Ltd | PP/VIKD001 | 529.12 |
| 25/04/2024 | Vodafone | PP/VODA001 | 3,028.11 |
| 25/04/2024 | Warwick Ward (machinery) Ltd | PP/WARW001 | 12,287.68 Flood damage repair to machines Steel wall mounted penstock Bilsby Tank Trap |
| 25/04/2024 | Waterfront Fluid Controls | PP/WATE001 | 4,363.20 Drain |
| 29/04/2024 | East Lindsey District Council | PP/ELDC001 | 2,352.57 Business rates |
| 01/05/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 2,318.05 Electricity for pumping stations |
| 01/05/2024 | | PAYE & Pension | 52,925.55 |
| 02/05/2024 | AIM Electrical Services Ltd | PP/AIME001 | 1,770.26 |
| 02/05/2024 | Amazon.co.uk | PP/AMAZ001 | 646.80 |
| | | | Outline Business Cases for various pumping stations |
| 02/05/2024 | Balfour Beatty | PP/BALF001 | 36,751.14 |
| 02/05/2024 | Chandlers Farm Equipment | PP/CHAN001 | 669.97 |
| 02/05/2024 | Chartered Institute of Personnel & Dev. | PP/CIPD001 | 1,584.00 Training course |
| 02/05/2024 | GBE UK Limited | PP/GBEU001 | 34,362.00 Transformer installed at Ingoldmells PS |
| 02/05/2024 | Inter-Lec Ltd | PP/INTL001 | 16,200.00 Electrical inspections at pumping stations |
| 02/05/2024 | IT2 Limited | PP/IT2L001 | 665.88 |
| 02/05/2024 | Latitude Surveys Limited | PP/LATI001 | 23,940.00 Watercourse surveys |
| 02/05/2024 | Malc Firth Landscapes Ltd | PP/MALC001 | 2,013.00 Fantail installation at Theddlethorpe PS |
| 02/05/2024 | MHD Construction Services Limited | PP/MHDC001 | 3,328.56 Aggregate for Theddlethorpe PS Refurbishment |
| 02/05/2024 | Pell Plant Hire Ltd | PP/PELL001 | 2,280.00 Excavator moves |
| 02/05/2024 | Schneider Electric Systems UK Ltd | PP/SCHN001 | 5,636.45 Telemetry support 01.04.24-30.06.24 |
| 02/05/2024 | Welton Aggregates Limited | PP/WELT001 | 4,466.40 |
| 02/05/2024 | Western Global Limited | PP/WEST002 | 28,794.00 Fuel storage tank for red diesel |
| 10/05/2024 | ██████████ | PP/PARS001 | 6,239.00 Employment advice and support |
| 10/05/2024 | IT2 Limited | PP/IT2L001 | 1,694.44 |

| | | | | |
|------------|-----------------------------------|------------------|------------|---|
| 10/05/2024 | Mercedes-Benz Finance | PP/MERC001 | 645.32 | Lease car |
| 10/05/2024 | Welton Aggregates Limited | PP/WELT001 | 1,286.40 | |
| 13/05/2024 | Scottish Hydro Electric | PP/SCOT001 | 15,491.40 | Electricity for pumping stations |
| 15/05/2024 | The FD Centre Limited | PP/FDCE001 | 4,130.40 | Strategic level finance advisory service |
| 16/05/2024 | BH Construction Co. Ltd. | PP/BHCO001 | 475,251.58 | Trusthorpe PS Refurbishment |
| 16/05/2024 | Net Wages | Salaries Month 2 | 87,672.49 | |
| 16/05/2024 | Pitney Bowes Ltd | PP/PITB001 | 1,200.00 | Franking machine charges |
| 17/05/2024 | Arnold Clark Vehicle Management | PP/ARNC001 | 535.09 | |
| | | | | Outline Business Cases for various pumping |
| 17/05/2024 | Balfour Beatty | PP/BALF001 | 64,691.54 | stations |
| 17/05/2024 | Barrett Steel Ltd | PP/KASS001 | 1,517.94 | |
| 17/05/2024 | Cope Safety Management Ltd | PP/COPE003 | 540.00 | |
| 17/05/2024 | Huws Gray (Buildbase) | PP/JACK001 | 615.17 | Various building materials |
| 17/05/2024 | Inter-Lec Ltd | PP/INTL001 | 864.00 | |
| 17/05/2024 | IT2 Limited | PP/IT2L001 | 2,212.80 | Datto cloud service |
| 17/05/2024 | Lincolnshire Motors Ltd | PP/LINM001 | 4,345.35 | Steering fault repair on NH tractor |
| 17/05/2024 | Martin Childs Limited | PP/MART001 | 23,556.02 | Refurbishment of penstock at Theddlethorpe PS |
| 17/05/2024 | Mastenbroek Ltd | PP/MAST001 | 5,589.11 | Flail head frame rotor bearings |
| 17/05/2024 | North Lincs Engineering Ltd | PP/NLEN001 | 4,579.80 | Pump motor repair at Thorpe Culvert PS |
| 17/05/2024 | Total Energies Gas & Power Ltd | PP/TOTG001 | 99,564.09 | Electricity for pumping stations |
| 17/05/2024 | Towergate Risk Solutions | PP/TOWE001 | 640.00 | |
| 17/05/2024 | Warwick Ward (machinery) Ltd | PP/WARW001 | 744.12 | |
| 17/05/2024 | Welton Aggregates Limited | PP/WELT001 | 804.00 | |
| 20/05/2024 | Woldmarsh Producers Ltd | PP/WOLD001 | 9,317.78 | Fuel, materials and stock |
| | | | | Weedscreen overhaul at Anderby PS and control |
| 24/05/2024 | AIM Electrical Services Ltd | PP/AIME001 | 20,545.73 | panel at Ingoldmells PS |
| 24/05/2024 | Computer and Design Services Ltd | PP/CADS001 | 5,400.00 | Computer Aided Design software |
| 24/05/2024 | GRS Electrical Services Ltd | PP/GRSE001 | 670.50 | |
| 24/05/2024 | Huws Gray (Buildbase) | PP/JACK001 | 1,178.14 | Various building materials |
| 24/05/2024 | Lincolnshire Agricultural Society | PP/LAS001 | 1,541.60 | Lincolnshire Show membership and tickets |
| 24/05/2024 | PHS Group Ltd | PP/PHSG001 | 1,125.18 | |
| 24/05/2024 | Recon Survey and Safety | PP/RECO001 | 510.00 | |
| 24/05/2024 | Welton Aggregates Limited | PP/WELT001 | 2,496.00 | |
| 31/05/2024 | Foxhall Plant Hire Ltd | PP/FOXH001 | 1,291.01 | Hire of various plant |
| 31/05/2024 | Huws Gray (Buildbase) | PP/JACK001 | 1,423.77 | Various building materials |
| 31/05/2024 | IT2 Limited | PP/IT2L001 | 1,068.04 | |
| 31/05/2024 | MHD Construction Services Ltd | PP/MHDC001 | 1,645.80 | |
| 31/05/2024 | Pell Plant Hire Ltd | PP/PELL001 | 1,566.00 | |
| 31/05/2024 | RDR Timber Products Ltd | PP/RDRT001 | 14,613.60 | Fencing materials for stock |
| 31/05/2024 | Welton Aggregates Limited | PP/WELT001 | 4,479.00 | |
| 03/06/2024 | Services Machinery & Trucks Ltd | PP/SERV001 | 140,454.00 | New volvo excavator |

Total

3,780,609.80

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

6. Management Variance Accounts detailed report

Lindsey Marsh Drainage Board

Variance to Estimates Report - For the 12 months to 31st March 2024

| | Whole Year Estimate | 31.03.2024 Variance | 31.03.2024 Actual | Notes |
|--|---------------------|---------------------|---------------------|---|
| INCOME | | | | |
| Where the Income variance is negative this shows that the income received is less than estimated for | | | | |
| The following income is not related to Engineering Schemes | | | | |
| Agricultural drainage rates | 1,310,880.00 | 121,772.40 | 1,432,652.40 | Increase in rates due to revaluations |
| Special levies | 4,104,093.00 | 0.00 | 4,104,093.00 | |
| Highland water contributions | 128,774.00 | 1,988.57 | 130,762.57 | Rcvd October |
| Stewardship Income | 3,772.00 | (0.25) | 3,771.75 | |
| Rental, wayleaves & grazing income | 988.00 | 99.68 | 1,087.68 | Winthorpe Grazing Letting Oct £1k. Wayleaves £87.68 |
| Income from PSCAs | 32,000.00 | 61,003.91 | 93,003.91 | Mink Control RCH £20,008.80. Matched Income Deferred to Expenses on Steeping £38,019.43. New Steeping income £6,744. EA PSCA drains maintenance income £28,231.68 |
| Income from rechargeable works | 218,306.00 | 21,848.75 | 240,154.75 | Engineers time rchg £213,161.44 (est £213,756). Recharge works £26,993.31 (est £4,550) |
| Income from consenting | 64,000.00 | 32,337.31 | 96,337.31 | Consent time rch to other Boards £55,103.75 (est £48k); Consent fees £4,910. Surface Water Dev fee £36,363.56 (Est £8k) |
| Income from recharge of disbursements | 74,126.00 | 26,871.46 | 100,997.46 | Income is matched to disbursement expenditure |
| Contributions | 3,000.00 | 5,326.78 | 8,326.78 | OneCom phone discount receipt £5,880. Mileage reimb £947.70 Scrubby Gliders interim £1,499.08 |
| Deferred income & commuted sums | 0.00 | 0.00 | 0.00 | |
| Consortium & management income | 758,671.00 | (149,097.34) | 609,573.66 | Lower Costs & higher engineer recharges thus lower amount recharged as a % to consortium members |
| Investment interest | 4,000.00 | 71,711.47 | 75,711.47 | |
| Other income | 0.00 | 2,186.58 | 2,186.58 | Incl disposal of ditching bucket & Drill press £500. Van insurance reclaim £1,411.75 |
| TOTAL INCOME - not including absorption income | 6,702,610.00 | 196,049.32 | 6,898,659.32 | Positive Variance on Monetary Income |
| Absorption Income - offset to costs | | | | |
| Own use of plant recharged (absorption) to Schemes | 31,457.00 | 5,454.01 | 36,911.01 | Use of own plant within schemes improves the General Surplus Cash Position of the Board. |
| Own use of labour recharged (absorption) to Schemes | 32,332.00 | 49,065.24 | 81,397.24 | Use of own DLO Labour within schemes improves the General Surplus Cash Position of the Board. |
| Own use of Engineers recharged (absorption) to Schemes | 174,891.00 | 67,927.99 | 242,818.99 | Use of own Engineers Labour within schemes & recharges improves the General Surplus Cash Position of the Board. |
| TOTAL INCOME - including absorption income in schemes | 6,941,290.00 | 318,496.56 | 7,259,786.56 | Positive Variance on Income - will increase General Cash Reserves. Mainly due to use of own labour & plant on Schemes |

Lindsey Marsh Drainage Board
Variance to Estimates Report - For the 12 months to 31st March 2024

| | <i>Whole Year Estimate</i> | <i>31.03.2024 Variance</i> | <i>31.03.2024 Actual</i> | <i>Notes</i> |
|---|----------------------------|----------------------------|--------------------------|---|
| EXPENDITURE: | | | | |
| Where the expenditure variance is negative this shows that the expenditure is more than estimated for | | | | |
| MAINTENANCE & DEVELOPMENT EXPENDITURE - EXTERNAL COSTS ONLY | | | | |
| The following expenditure is not related to Engineering Schemes | | | | |
| Drain maintenance expenditure | 238,911.00 | 30,058.17 | 208,852.83 | { Compensation £39.8k & Contractors £12.9k under. Stocks £20.5k over |
| Pumping station expenditure | 819,626.00 | (390,021.21) | 1,209,647.21 | { Electric £374k over budget.. Stock incl fuel to PS £6.7k over. Insurances £13.7k. Contractors £7.4 under |
| Recharge expenditure | 1,965.00 | (7,316.74) | 9,281.74 | { External costs only. Total costs £24,186.77 |
| PSCA Recharge expenditure | 3,200.00 | (56,429.31) | 59,629.31 | { External costs only. Internal & External: PSCA EA Costs £20,554. PSCA Steeping exp £44,763. PSCA Mink control costs £14,670 |
| Consenting Costs - Consultants | 0.00 | 0.00 | 0.00 | No external consenting costs |
| Disbursement Costs | 74,126.00 | (26,848.06) | 100,974.06 | |
| Stewardship Costs | 875.00 | 875.00 | 0.00 | No external costs |
| Cost of goods sold & stock variances | 0.00 | 3,298.34 | (3,298.34) | Stock variances |
| TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE | 1,138,703.00 | (446,383.81) | 1,585,086.81 | |
| SUPPORTIVE EXPENDITURE | | | | |
| DLO costs | 854,198.00 | (50,380.39) | 904,578.39 | { Higher salary & oncosts £65.3k Training lower by £13.9k |
| Other direct expenses | 7,475.00 | (920.47) | 8,395.47 | |
| Environment Agency precept | 450,451.00 | 0.00 | 450,451.00 | |
| Support & establishment costs | 2,871,661.00 | 87,195.46 | 2,784,465.54 | { Professional fees over budget by £44k re FC Centre. Audit Fee over £96k. Staff Costs £187k Plant/veh fuel & reps £22.8k .IT £18k |
| Finance costs | 20,246.00 | 18,455.59 | 1,790.41 | { Expected Loans on Saltfleet £13750.52 & Anderby £4,885.97 not taken. More income being taken via the virtual card machine service |
| Depreciation costs | 0.00 | (629,229.89) | 629,229.89 | { This is a non-cash accounting adjustment & is removed for estimate purposes |
| Bad debt costs | 0.00 | (300.23) | 300.23 | Rates write off £294.23. £6.00 summons costs to courts |
| Biodiversity & environmental costs | 400.00 | 91.82 | 308.18 | |
| Pension Scheme costs | 0.00 | 163,000.00 | (163,000.00) | { This is a non-cash accounting adjustment & is removed for estimate purposes |
| TOTAL SUPPORTIVE EXPENDITURE | 4,204,431.00 | (412,088.11) | 4,616,519.11 | |
| TOTAL EXPENDITURE | 5,343,134.00 | (858,471.92) | 6,201,605.92 | |
| | 1,598,156.00 | (539,975.36) | 1,058,180.64 | |
| EXCEPTIONAL INCOME | 0.00 | 51,581.91 | 51,581.91 | { This is a non-cash accounting adjustment & is removed for estimate purposes. This relates to profit on disposal of fixed assets |
| INCOME OVER EXPENDITURE | 1,598,156.00 | (488,393.45) | 1,109,762.55 | |

Lindsey Marsh Drainage Board
Variance to Estimates Report

| | <i>Whole Year Estimate</i> | <i>31.03.2024 Variance</i> | <i>31.03.2024 Actual</i> | |
|---|----------------------------|----------------------------|--------------------------|--|
| INCOME OVER EXPENDITURE | 1,598,156.00 | (488,393.45) | 1,109,762.55 | |
| ADJUSTMENTS TO THE FINANCIAL STATEMENTS TO ARRIVE AT THE ESTIMATES VALUES | | | | |
| ADJUSTMENTS FOR NON MONETARY ITEMS | | | | |
| Remove the effects of Depreciation costs | 0.00 | 629,229.89 | 629,229.89 | This is a non-monetary accounting adjustment |
| Remove the effects of Profit on Disposal | 0.00 | (51,581.91) | (51,581.91) | This is a non-monetary accounting adjustment |
| Remove the effects of Pension scheme | 0.00 | (163,000.00) | (163,000.00) | |
| | 1,598,156.00 | (73,745.47) | 1,524,410.53 | Total Income Over Expenditure |
| ADJUSTMENTS FOR BALANCE SHEET ENTRIES | | | | |
| Adjustments for Reserves Movements | | | | |
| Prior Yr Costs rated for in current year to add to reserves | 405,148.00 | 0.00 | 405,148.00 | <i>This expenditure was rated for as a means to boost reserves to replace expected overspends in 2022/23. No further expenditure took place in 23/24</i> |
| Add the intended transfer from Plant Renewals Fund | (100,000.00) | 0.00 | (100,000.00) | <i>To Trf back to General Reserves from Plant Reserves on acquisition of Excavator. Due June 24</i> |
| Plant/Vehicle net expenditure occurred in year - funded from Plant reserve | 0.00 | (242,231.00) | (242,231.00) | <i>Retained budgets returned to General reserves</i> |
| Plant/Vehicle planned net expenditure not occurred in year - held over to Plant reserve | 0.00 | 288,500.00 | 288,500.00 | <i>Budgets moved to Plant Reserves incl £188,500 plus the £100k for excavator</i> |
| | 305,148.00 | 46,269.00 | 351,417.00 | |
| Fixed Asset Movements | | | | |
| Motor additions | | | | |
| Toyota Hilux - FY73 WGU | 0.00 | 26,971.34 | 26,971.34 | 07/09/23 - Budget retained from 21/22 - £25,000 |
| Toyota Hilux - FY73 WGP | 0.00 | 26,971.34 | 26,971.34 | 07/09/23 - Budget retained from 21/22 - £45,000 |
| Toyota Hilux - FY73 WGO | 0.00 | 26,971.34 | 26,971.34 | 07/09/23 - Budget retained from 21/22 - £16,000 |
| Toyota Hilux - FY73 WGV | 0.00 | 26,971.34 | 26,971.34 | 07/09/2023 |
| DLO Vans x 8 - Toyota Proace Active 1.5D | 0.00 | 98,808.24 | 98,808.24 | 12/04/23 - Budget retained from 21/22 - £92,000 |
| DLO Vans x 1 - Toyota Proace Active 1.5D | 0.00 | 12,351.03 | 12,351.03 | 11/05/23 - Budget retained from 21/22 - £11,500 |
| Used Toyota Hilux AF20 MGZ | 0.00 | 25,961.00 | 25,961.00 | 13/02/24 Budget retained for scanner - £35,000 - budget partly used £25,961 for 4x4 Feb24 |
| | 0.00 | 245,005.63 | 245,005.63 | |
| Plant additions | | | | |
| 3D Survey Scanner ENG | 0.00 | 0.00 | 0.00 | <i>Budget retained - £35,000 - budget partly used £25,961 for 4x4 Feb24</i> |
| 6" Mobile Pump | 0.00 | 0.00 | 0.00 | <i>Budget retained from 22/23 - £30,000</i> |
| GPS equipment Engineering | 0.00 | 20,600.00 | 20,600.00 | <i>25/10/23 - Budget retained from 22/23 - £20,000.</i> |
| Wheeled Excavator | 230,000.00 | (230,000.00) | 0.00 | <i>Moved to Plant reserve</i> |
| Massey Ferguson tractor FX23 DBO | 108,000.00 | (680.17) | 107,319.83 | 11/05/2023 |
| Herder Grenadier Mid mounted fail | 132,000.00 | 5,900.00 | 137,900.00 | 26/06/2023 |
| Addison Chor saw - Small tools allowance | 4,106.00 | 0.00 | 4,106.00 | 15/05/2023 |
| Topcon laser level - Small tools allowance | 660.00 | 0.00 | 660.00 | 30/05/2023 |
| Rivet Machine - Small tools allowance | 5,234.00 | (284.00) | 4,950.00 | 06/03/2024 |
| Herder MRZT430 heavy duty weed cutting basket x 1 & Spa | 11,000.00 | (410.00) | 10,590.00 | { 21/06/2023 3 weebaskets £31,770. 23/24 Budget £11k, remaining £20,770 from Plant reserve |
| Herder MRZT430 heavy duty weed cutting basket x 1 & Spa | 0.00 | 10,590.00 | 10,590.00 | |
| Herder MRZT430 heavy duty weed cutting basket x 1 & Spa | 0.00 | 10,590.00 | 10,590.00 | |
| Fuel Bowser | 2,300.00 | 0.00 | 2,300.00 | 31/07/2023 |
| Trailer for Fuel Bowser | 5,700.00 | (2,200.00) | 3,500.00 | 29/08/2023 |
| | 499,000.00 | (185,894.17) | 313,105.83 | |
| Plant disposals | | | | |
| Betsy 6" Pump | 0.00 | 0.00 | 0.00 | <i>Budget retained in 22/23 - £5,000</i> |
| Volvo Excavator EU66 CWC PLN7054 | (40,000.00) | 40,000.00 | 0.00 | <i>Moved to Plant reserve</i> |
| MF Tractor YX15 AFY PLN7344 | (25,000.00) | 0.00 | (25,000.00) | 11/05/23 disposal |
| Herder Flail PLN7135 | (15,000.00) | 6,500.00 | (8,500.00) | 11/05/23 disposal |
| Weedbasket | (1,500.00) | 1,500.00 | 0.00 | Moved to Plant reserve |
| | (81,500.00) | 48,000.00 | (33,500.00) | BS42 |
| Vehicle disposals | | | | |
| Landrover (FY15 VGE) PLN7458 | 0.00 | (8,333.33) | (8,333.33) | 29/11/23 - Budget retained from 21/22 - £5,000 |
| Ford Ranger PLN7457 FX63 OAW | 0.00 | (833.33) | (833.33) | 31/10/23 - Budget retained from 20/21 - £2,500 |
| Bipper Vans x 8 | 0.00 | (11,633.33) | (11,633.33) | 05/06/23 - Budget retained from 21/22 - £4,000 |
| Bipper Vans x 1 | 0.00 | 0.00 | 0.00 | Budget retained from 21/22 - £500 |
| Nissan Navara (FT13 AOD) PLN7456 | 0.00 | (4,375.00) | (4,375.00) | 31/10/23 - Budget retained from 21/22 - £2,500 |
| Ford Fiesta (FY18 TZ9) PLN7463 | 0.00 | (6,360.00) | (6,360.00) | Insurance proceeds as vehicle written off |
| | 0.00 | (31,534.99) | (31,534.99) | BS52 |
| Loan Capital Adjustment | | | | |
| PWLB Loan repayments - Existing | 0.00 | 0.00 | 0.00 | |
| PWLB Loan repayments - Future | 12,348.00 | (12,348.00) | 0.00 | Expected on Saltfleet £9,110.59 & Anderby £3,237.37 |
| | 12,348.00 | (12,348.00) | 0.00 | No loans taken out as yet |
| Non I&E (Costs) & Income | | | | |
| Variance at 31/03/2024 | 734,996.00 | 109,497.47 | 844,493.47 | |
| Planned Board Funding towards schemes | (467,700.00) | 0.00 | (467,700.00) | |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | 395,460.00 | (183,242.94) | 212,217.06 | |
| 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 | |
| Engineering Scheme funds transferred back to General Reserves | 0.00 | 0.00 | 0.00 | |
| Surplus/(deficit) to be taken from General Reserves as at 31st March 2024 | 395,460.00 | (183,242.94) | 212,217.06 | |

7. Update to 5-year Plan

The rate set in January 2024 for the 2024/25 financial year was approved with a 0.75% increase. Incorporating the results for 23/24 in the 5-year plan would indicate that the Surplus Cash position within the General reserves will be within an tolerable margin of the Board's policy of 30% at a rate of 27.71% by 31st March 2025, assuming no variance to expenditure or income, in the 2024/25 year.

Whilst the 2025/26 Estimate process is yet to begin and the costs in the current 5-year plan are subject to change, with this level of reserves we can foresee that the Board will still be able to set a rate of an increase of 0.75% for the following 4 years, assuming no variance to the expenditure or income within the plan.

Mrs N. Hind FCCA
Finance Manager

LINDSEY MARSH DRAINAGE BOARD

Estimate 5 Year Summary

| Year | 2022/23 | 2023/24 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
|---|----------------------|-------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | 1 | 2 | 3 | 4 | 5 |
| Scheme Income / Expenditure - Earmarked funds | | | | | | | | |
| Engineering Projects- Funded from PS reserves | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Engineering Projects- Contributions | 0.00 | 0 | -225.00 | 0 | 0 | 0 | 0 | 0 |
| Engineering Projects - PWLB Loan | 0.00 | -255,000 | 0.00 | -1,300,000 | -580,000 | -335,000 | -385,000 | 0 |
| Engineering Projects- FDGIA Grants | -4,698,849.00 | -3,224,701 | -2,492,728.00 | -675,000 | -1,632,000 | -1,861,000 | -1,070,000 | 0 |
| Scheme Income | -4,698,849.00 | -3,479,701 | -2,492,953.00 | -1,975,000 | -2,212,000 | -2,196,000 | -1,455,000 | 0 |
| Engineering Projects excludes Reforming from 2023/24 | 4,402,277.51 | 3,947,401 | 5,768,471.54 | 2,772,000 | 2,904,000 | 2,710,000 | 2,059,000 | 494,000 |
| Board Contribution to Schemes from Rating income | 847,700.00 | 467,700 | 467,700.00 | 797,000 | 692,000 | 514,000 | 604,000 | 494,000 |
| Unplanned Movements to Schemes from Reserves / Rating income | 364,846.21 | | 0.00 | | | | | |
| Unplanned Movements from Schemes back to Reserves | -336,003.00 | | 0.00 | | | | | |
| Balance Sheet Income or Expenditure | | | | | | | | |
| Plant Renewals (Additions less disposals) | 314,782.10 | 417,500 | 493,076.47 | 485,500 | 320,500 | 507,000 | 380,850 | 304,350 |
| Plant Reserves - funds added to Plant Reserves | 0.00 | 0 | 0.00 | 50,000 | 100,000 | 0 | 0 | 50,000 |
| Plant Renewals Funded from Plant Reserves | -50,000.00 | -100,000 | -100,000.00 | 0 | 0 | 0 | 0 | 0 |
| Plant renewals (not purchased in planned year but will occur in later year) | 45,000.00 | | 288,000.00 | | | | | |
| Plant renewals (to be funded out of plant reserves as funds held over) | -33,295.00 | | -242,231.00 | | | | | |
| Loan Capital Repayments - existing | 0 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Loan Capital Repayments - future loans | 0 | 12,348 | 0.00 | 22,700 | 76,147 | 93,433 | 108,869 | 120,508 |
| | 276,487.10 | 329,848 | 438,845.47 | 558,200 | 496,647 | 600,433 | 489,719 | 474,858 |
| Income & Expenditure Account | | | | | | | | |
| Non-scheme Expenditure: | | | | | | | | |
| Activity & Direct Costs | | | | | | | | |
| Pumping Station Costs | 654,055.65 | 882,788 | 1,291,029.51 | 795,502 | 811,380 | 834,755 | 858,808 | 883,557 |
| Pumping Station 22/23 Electric Additional costs | 405,148 | | | | | | | |
| Drain Maintenance Works - incl Reforming from 23/24 | 583,698.61 | 1,022,354 | 1,075,566.71 | 1,024,015 | 1,075,215 | 1,102,095 | 1,129,648 | 1,157,889 |
| PSCA Works | 310,754.41 | 32,000 | 79,987.41 | 32,000 | 32,000 | 32,000 | 32,000 | 32,000 |
| Other recharge Works | 6,749.42 | 4,550 | 24,186.77 | 0 | 0 | 0 | 0 | 0 |
| Engineers Costs to be invoiced | 163,493.75 | 213,756 | 213,162.04 | 216,749 | 222,167 | 227,722 | 233,415 | 239,250 |
| Consenting Costs | 91,274.50 | 78,000 | 88,319.23 | 124,812 | 127,932 | 131,130 | 134,409 | 137,770 |
| Disbursement Expenses | 89,414.14 | 74,126 | 100,974.06 | 78,116 | 0 | 0 | 0 | 0 |
| | 1,899,440.48 | 2,712,722 | 3,278,373.73 | 2,271,194 | 2,268,694 | 2,327,702 | 2,388,280 | 2,450,466 |
| Supportive Expenditure | | | | | | | | |
| Plant Running Costs | 394,701.87 | 375,925 | 312,453.32 | 342,699 | 351,010 | 359,528 | 368,258 | 377,203 |
| DLO Wages | 750,769.12 | 825,408 | 890,801.55 | 1,003,198 | 1,028,279 | 1,053,986 | 1,080,336 | 1,107,345 |
| DLO Costs | 22,237.83 | 28,790 | 13,776.84 | 30,380 | 31,140 | 31,918 | 32,716 | 33,534 |
| Support & Establishment Costs | 532,745.80 | 439,046 | 596,807.41 | 620,622 | 646,505 | 659,470 | 676,830 | 694,597 |
| Salaried staff costs | 1,747,926.99 | 2,057,090 | 1,875,813.22 | 2,283,511 | 2,339,031 | 2,397,475 | 2,457,377 | 2,518,776 |
| Finance & Bank Charges | 1,726.69 | 1,610 | 1,790,41 | 1,920 | 1,968 | 2,017 | 2,068 | 2,120 |
| Loan Interest Repayments - existing | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Loan Interest Repayments - future loans | 0.00 | 18,636 | 0.00 | 44,027 | 144,277 | 165,103 | 179,656 | 184,053 |
| Other costs - incl cost of stocks | 21,597.79 | 8,350 | 5,097.13 | 9,284 | 9,698 | 9,927 | 10,161 | 10,402 |
| EA Precept | 450,451.00 | 450,451 | 450,451.00 | 450,451 | 450,451 | 450,451 | 450,451 | 450,451 |
| | 3,922,157.09 | 4,205,306 | 4,146,990.88 | 4,786,092 | 5,002,359 | 5,129,875 | 5,257,853 | 5,378,481 |
| Total Expenditure plus contributions to schemes | 6,974,627.88 | 7,715,576 | 8,331,910.08 | 8,412,486 | 8,459,700 | 8,572,010 | 8,739,852 | 8,797,805 |
| Income | | | | | | | | |
| Highland water | -64,193.77 | -128,774 | -130,762.57 | -105,084 | -107,712 | -110,405 | -113,165 | -115,994 |
| Other Income | -25,315.82 | -11,760 | -91,084.26 | -76,020 | -62,215 | -63,655 | -65,132 | -66,645 |
| PSCA Recharge Income | -325,916.66 | -32,000 | -93,003.91 | -32,000 | -32,000 | -32,000 | -32,000 | -32,000 |
| Consenting Income | -113,907.82 | -64,000 | -96,337.31 | -90,153 | -92,407 | -94,717 | -97,086 | -99,514 |
| Disbursement Income | -89,421.45 | -74,126 | -100,997.46 | -78,116 | 0 | 0 | 0 | 0 |
| Other Works Recharge Income | -7,529.19 | -4,550 | -26,993.31 | 0 | 0 | 0 | 0 | 0 |
| Engineers Work Invoiced out - Income | -163,493.74 | -213,756 | -213,161.44 | -216,749 | -222,167 | -227,722 | -233,415 | -239,250 |
| Committed Sums | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Consortium Costs recharged | -585,433.74 | -758,671 | -609,573.66 | -780,124 | -839,850 | -891,194 | -943,264 | -1,009,245 |
| Management fee Income | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Adjustments for Costs incorporated into both Productive Costs & also Support Costs - to eliminate double counting: | | | | | | | | |
| Engineering costs absorbed into Projects | -516,356.31 | -475,633 | -591,393.97 | -653,159 | -588,304 | -542,918 | -497,500 | -425,975 |
| DLO costs absorbed into Productive Expenditure | -424,733.98 | -436,673 | -497,525.47 | -422,489 | -485,904 | -479,601 | -486,148 | -448,891 |
| Plant costs absorbed into Productive Expenditure | -683,940.96 | -496,120 | -557,048.38 | -488,729 | -535,343 | -547,276 | -545,470 | -521,695 |
| Total Income | -3,000,243.44 | -2,696,063 | -3,007,881.74 | -2,942,623 | -2,983,904 | -2,989,488 | -3,013,180 | -2,959,209 |
| To be funded by Rates & Levy | 3,974,384.44 | 5,019,513 | 5,324,028.34 | 5,469,863 | 5,475,796 | 5,582,522 | 5,726,672 | 5,838,596 |
| Agricultural Rates Income | -1,036,210.34 | -1,310,880 | -1,432,652.40 | -1,381,289 | -1,391,626 | -1,401,963 | -1,412,300 | -1,422,637 |
| Special Levy Income | -3,158,296.00 | -4,104,093 | -4,104,093.00 | -4,241,098 | -4,272,836 | -4,304,575 | -4,336,314 | -4,368,053 |
| | -4,194,506.34 | -5,414,973 | -5,536,745.40 | -5,622,387 | -5,664,462 | -5,706,538 | -5,748,614 | -5,790,690 |
| Net Surplus/(Deficit) | 220,121.90 | 395,460 | 212,717.06 | 152,524 | 188,666 | 124,016 | 21,942 | -47,906 |
| Agricultural Annual Values | 6,189,244 | 6,177,571 | 6,177,571 | 6,460,659 | 6,460,659 | 6,460,659 | 6,460,659 | 6,460,659 |
| Special Levy Annual Values | 18,991,554 | 19,340,681 | 19,340,681 | 19,836,752 | 19,836,752 | 19,836,752 | 19,836,752 | 19,836,752 |
| Rateable Annual Values | 25,180,798 | 25,518,252 | 25,518,252 | 26,297,411 | 26,297,411 | 26,297,411 | 26,297,411 | 26,297,411 |
| Rate p% | 16.63 | 21.22 | 21.22 | 21.38 | 21.54 | 21.70 | 21.86 | 22.02 |
| Rate % Increase | 3.00% | 27.60% | 27.60% | 0.75% | 0.75% | 0.75% | 0.75% | 0.75% |
| Loan debt | | | | | | | | |
| Loan debt - existing loans | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Loan debt - potential new loans | 0.00 | 1,043,652 | 0.00 | 2,333,300 | 2,837,153 | 3,078,720 | 3,354,851 | 3,234,343 |
| Total Loan debt | 0.00 | 1,043,652 | 0.00 | 2,333,300 | 2,837,153 | 3,078,720 | 3,354,851 | 3,234,343 |
| Loan debt as a % of Rateable Income | | | 19.27% | 0.00% | 41.50% | 50.09% | 53.95% | 58.36% |
| Cash Reserves | | | | | | | | |
| Cash Balances at 31/3/ after adjustments | 995,529.05 | 1,420,367 | 1,559,163.11 | 1,622,891 | 1,911,557 | 2,035,573 | 2,057,515 | 2,059,609 |
| Current Year outturn variance | | | 0 | 0.00 | | | | |
| Plant Reserve (rated for) - to be deducted from cash balance reserves | 398,890.16 | 23,120 | 345,159.16 | 107,159 | 207,159 | 207,159 | 207,159 | 257,159 |
| Plant Reserve (rated for) - amended by Board | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Net Capital receipts - to be deducted from cash balance reserves | 0.00 | 0 | 0.00 | 0 | 0 | 0 | 0 | 0 |
| Surplus Operating Cash | 596,638.89 | 1,397,247 | 1,214,003.95 | 1,515,732 | 1,704,398 | 1,828,414 | 1,850,356 | 1,802,450 |
| Non-specific scheme values | 249,882.93 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Operating costs plus contribution to schemes | 3,974,384.44 | 4,614,365 | 4,918,880.34 | 5,469,863 | 5,475,796 | 5,582,522 | 5,726,672 | 5,838,596 |
| Total Cash as % of Operating costs | 25.05% | 30.78% | 31.70% | 29.67% | 34.91% | 36.46% | 35.93% | 35.28% |
| Surplus Operating Cash as % of Operating costs | 15.01% | 30.28% | 24.68% | 27.71% | 31.13% | 32.75% | 32.31% | 30.87% |
| as % of Operating costs | | | | | | | | |
| Emergency Surplus Operating Cash using Non-specific scheme funds | 21.30% | | | | | | | |

NP LMDP Have a reserve Policy to cover unexpected costs of a minimum of 30%

NB LMDB Have a reserve Policy to cover unexpected costs of a minimum of 30%

FOR MEMBERS' INFORMATION ONLY

| | | |
|--|--------------------------------------|------------------------|
| LINDSEY MARSH DRAINAGE BOARD | File Ref: | Agenda Item: 13 |
| Meeting: Board Meeting Date: 26 th June 2024 | Subject: FINANCIAL STATEMENTS | |

Recommendations:

- To note the change from Category 2 to Category 1 Local Authority and note the progress on the allocation of an auditor.
- Review and approve the Draft Published Financial Statements, as emailed, for the Year Ending 31st March 2024 and that the Chairman evidence the Board's approval on Page 4 and Page 7 of the Accounts.
- To review and approve the Financial Statements (FRS102) for the Year Ending 31st March 2024 and that the Chairman evidence the Board's approval on Page 4 of the Accounts.
- To receive an update on the year end audit from the Board's Internal Auditor.

1. Category 1 Local Authority

- 1:1 For the financial years to 31st March 2022, the Board was classified as a Category 2 Authority, subject to preparing accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015 and subject to a limited assurance review on the Annual Governance and Accountability Return Form 3 (AGAR) by the appointed external auditor.
- 1:2 For the financial years to 31st March 2023 and 31st March 2024, due to the levels of income and expenditure exceeding the annual limit of £6.5 million, the Board has been reclassified as a Category 1 Authority and is subject to a full code statutory audit.
- 1:3 Category 1 Authorities must prepare the Statement of Accounts in accordance with proper practices as set out in the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on local authority accounting in the UK. The Code of Practice is prepared under International Financial Reporting Standards (IFRS).
- 1:4 The Financial Statements for Lindsey Marsh Drainage Board were previously prepared under FRS102, with some exceptions relating to grant income recognition. Due to the move to Category 1 status the financial statements have been restated under IFRS.
- 1:5 As it is a requirement to publish a Category 1 authority's Financial Statements prior to the 31st May annually, a Draft Unaudited set of Financial Statements has been published prior to this deadline. The Financial Statements for the years to 31st March 2023 and 2024 will be subject to a full audit and are therefore expected to change from the draft version as they appear today.
- 1:6 The Board must appoint an approved external auditor and the Board has joined the Opt-in Scheme with Public Sector Audit Appointments Limited (PSAA), however we are yet to be allocated an Auditor due to a national shortage and back log.
- 1:7 The Officers, alongside ADA and other IDB's facing a similar Category 1 audit status, are

seeking a change to the current legislation which would result in an automatic exemption to the code 1 audit where IDB's would remain a Category 2 Limited Assurance organisation, irrespective of the turnover or expenditure levels. The Board will continue to be advised of the progress.

2. Financial Statements (Published IFRS) for the year ending 31st March 2024

- 2:1 Subject to further future changes, the Published Draft Unaudited Statement of Accounts, *emailed separately*, are prepared for the Board's consideration and approval.
- 2:2 It should be noted that due to the reporting requirements under IFRS, the amounts stated do not necessarily reflect the Variance Management reports and the monetary amounts that are budgeted for annually and represent real amounts leaving the organization.
- 2:3 Recommendation is to approve the Financial Statements and request that the Chairman evidence the Board's approval on Page 4 and Page 7 of the Accounts.

3. Financial Statements (FRS102 as attached) for the year ending 31st March 2024

- 3:1 To enable the Board to move back to a Category 2 audit, the computerised bookkeeping system continues to be prepared under accounting concepts acceptable under FRS102. This will enable the switch back to completing a future Annual Governance and Accountability Return (AGAR) to be made with relative ease.
- 3:2 The Final accounts for the year ending 31st March 2024 are attached for consideration and approval, including schedule of Income and Expenditure, Balance sheet and Schedule of Reserves.
- 3:3 Whilst the Variance report illustrates the income and costs to the budgets, the attached accounts illustrate the income and expenditure and a comparison to last year's accounting figures.
- 3:4 Recommendation is to approve the Financial Statements and request that the Chairman evidence the Board's approval on Page 4 of the Accounts.



LINDSEY MARSH DRAINAGE BOARD

**DRAFT
UNAUDITED
STATEMENT OF ACCOUNTS**

FOR THE PERIOD 1ST APRIL 2023 TO 31ST MARCH 2024

LINDSEY MARSH DRAINAGE BOARD

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Narrative Statement

Annual Report

About the Lindsey Marsh Drainage Board

The Lindsey Marsh Drainage Board is an independent body created under Land Drainage Statutes responsible for flood defence, drainage and water level management works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities of East Lindsey and North East Lincolnshire District Councils.

The Board secures income mainly from drainage levies on farmers and other occupiers, and from special levies on local authorities. The Board also pays levies to the Environment Agency to fund works on main rivers within the Board's area.

The address of the registered office is:

Wellington House
Manby Park
Manby
Louth
Lincolnshire
LN11 8UU

The Board consists of 10 elected members and 11 nominated members.

Elected Members:

G A Rust (Chairman)
S W Eyre (Vice-Chairman)
G Bowser
W Cooper
R Crust
M Denby
J M Mowbray
R H Needham
D Pridgeon
D R Tagg

Appointed by East Lindsey District Council

Cllr T Aldridge
Cllr T Ashton
Cllr W Bowkett
Cllr S Dennis
Cllr D Edgington
Cllr D Hobson
Cllr S Kemp
Cllr D McNally
Cllr E Mossop
Cllr D Simpson

Appointed by North East Lincolnshire Council

Cllr W Parkinson



This document is the Statement of Accounts of Lindsey Marsh Drainage Board for the financial year ended 31st March 2024. The accounts consist of:

The Statement of Responsibilities

This statement identifies the officer who is responsible for the proper administration of the Board's financial affairs.

The Income and Expenditure Account

This statement shows the gross expenditure, income and net expenditure on the major activities for which the Board is responsible and compares that cost with the finance provided by the local rate payer and others.

The Balance Sheet

This statement is fundamental to the understanding of the Board's financial position at the year end. It shows the balances and reserves at the Board's disposal, the fixed and net current assets employed in its operation, together with summarised information of the fixed assets held. This statement also includes the assets and liabilities of the Board.

The Statement of Movement on Reserves

This statement shows the changes in reserves during the reporting period.

The Statement of Accounting Policies

This statement details the legislation and source of accounting principles on which the financial statements are prepared.

Summary of Financial Performance

The Board's financial position improved during the year as follows:

- 1 **Deficit / Surplus:** The Income & Expenditure Statement shows the expenditure and income relevant to both the engineering schemes and also the general maintenance and support costs of the Board. The Income & Expenditure Statement includes costs that are non-monetary and are accounting adjustments, such as depreciation, that do not represent cash leaving the Board. The general maintenance & support income/expenditure resulted in a surplus of **£1,109,762.55** whilst the engineering schemes income/expenditure resulted in a deficit of **£3,275,518.54**. As the Board earmarks the funds to be allocated to schemes, the timing of the income received and its associated expenditure may indeed fall into different accounting periods. The Statement of Reserves shows the funds remaining in schemes as at the 31st March 2024.

- 2 **Deficit / Surplus:** In addition to the expenditure represented in the Income & Expenditure Statement the Board also incurs costs that are represented in the Balance Sheet values, such as fixed asset additions / disposals and also capital loan repayments. When the Board prepare the annual Estimates of Income and Expenditure these Balance sheet costs must also be included to ensure the Board has sufficient monetary funds to pay such costs.



- 3 **Deficit / Surplus:** The approved 2023/24 Estimates expected a surplus position for the year of £395,460; any surplus would boost the level of the general reserves. The Board experienced increased costs for Pumping station annual running costs including electricity & repair cost; however these were offset by an increase in Agricultural rates, Investment Income and savings in head office salary costs; the overall outturn resulted in a lower surplus of £212,217.06.
- 4 **Fixed Assets:** During the year the Board purchased a MF Tractor, Herder Grenadier Flail, Herder weedbaskets, Fuel bowser with trailer, GPS equipment, Addison Chop saw, Topcon laser level, Rivet machine, 5 Toyota Hilux, 9 Toyota Proace vans at a total cost of £558,111. The Board disposed of a MF Tractor, A herder flail, a landrover, Ford ranger, 8 Bipper vans, a Nissan Nivara & a Ford Fiesta for £65,035 making a net profit on disposal of £51,592.
- 5 **Pension:** The Board's notional pension asset as administered by Lincolnshire County Council has reduced from an asset position of £845,000 to a deficit position of £139,000 during the year. It is important to note that this balance does not represent the exit cost to the Board of closing down the pension scheme. It is a notional figure calculated by the Fund Actuary based on a number of actuarial assumptions. Both 2022/23 and 2023/24 figures include the McCloud assumption. A full breakdown of these figures and performance is included within the notes to the accounts.
- 6 **Funding:** The Boards expenditure is mainly funded by cash from ratepayers and levies on local Councils. The Board also holds a number of cash reserves. External funding is sought on Schemes from the RFCC and DEFRA.

Five Year Capital Works Programme

As reported and approved by the Board in January of each year, full details of the 5 year capital works programme along with a copy of the full estimates for income and expenditure of the Board, can be requested from the office. These estimates underline the importance of having adequate reserves and detail the funding sources which includes long term debt, flood defence grant in aid and third party contributions.



Statement of Responsibilities for the Statement of Accounts

The Board is required:

- 1 To make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board that officer is the Responsible Financial Officer.
- 2 To manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.
- 3 Approve the Statement of Accounts.

The Responsible Financial Officer's responsibilities:

The Responsible Financial Officer is responsible for the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date, and its Income and Expenditure for the year ended 31st March 2024.

In preparing this Statement of Accounts, the Responsible Financial Officer has:

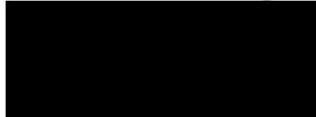
- 1 selected suitable accounting policies and then applied them consistently;
- 2 made judgements and estimates that were reasonable and prudent;
- 3 has completed this Statement of Accounts in accordance with Regulation 11 of the Accounts and Audit Regulations 2015, which all Category 2 Authorities are required to do. This Board is a Category 2 Authority
- 4 applied the accounting concept of a going concern by assuming the IDB will continue to operate for the foreseeable future.

The Responsible Financial Officer has:

- 1 kept proper accounting records which were up to date;
- 2 taken reasonable steps for the prevention and detection of fraud and other irregularities.

Certificate of the Responsible Financial Officer:

This Statement of Accounts forms the basis for the Board's Annual return (AGAR) and it is that upon which the Auditor will form an opinion. It provides a true and fair view of the financial position of the Board at 31st March 2024 and its Income and Expenditure for the year then ended.



Name: Nicola Hind FCCA
Designation: Financial Reporting Officer Date: 29th May 2024

Certificate of the Chairman of the Board:

I confirm that the Financial Statements were approved by the Lindsey Marsh Drainage Board at a meeting held on the 26th June 2024.

Name: Giles Crust
Designation: Chairman Date: 26th June 2024

tiia

Internal Audit

FINAL

Lindsey Marsh Drainage Board
Assurance Review of Annual Governance and Accountability Return
2023/24

May-24

Executive Summary

| OVERALL ASSESSMENT | | | | | | | | | | | |
|---|--|-----------|---------|-------------|---------|-------------|--|---|---|---|---|
| ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE | <p>The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes where appropriate the key risks for a drainage board.</p> | | | | | | | | | | |
| SCOPE | <p>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</p> | | | | | | | | | | |
| GOOD PRACTICE IDENTIFIED | <p>The Water Management Consortium practices good corporate governance, as evidenced by the comprehensive minutes of Board and Committee meetings that demonstrate good challenge and an understanding of the issues at hand. The Dynamic Risk Register provides good oversight to embed and manage the Consortium's key operational activities.</p> | | | | | | | | | | |
| ACTION POINTS | <table border="1"><thead><tr><th></th><th>Urgent</th><th>Important</th><th>Routine</th><th>Operational</th></tr></thead><tbody><tr><td></td><td>0</td><td>0</td><td>2</td><td>0</td></tr></tbody></table> | | Urgent | Important | Routine | Operational | | 0 | 0 | 2 | 0 |
| | Urgent | Important | Routine | Operational | | | | | | | |
| | 0 | 0 | 2 | 0 | | | | | | | |
| KEY STRATEGIC FINDINGS | | | | | | | | | | | |
| <p>The Water Management Consortium has an appropriate Financial Regulations document which defines the expected governance and accountancy practices.</p> <p>There is scope for the Internal Drainage Board (IDB) to agree review periods for the Board's policies.</p> <p>Agendas and Minutes were reviewed confirming frequent financial, risk management and operations reporting.</p> | | | | | | | | | | | |

Assurance - Key Findings and Management Action Plan (MAP)

| Rec. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementable Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|------|-----------|---|---|----------|--|------------------------------------|---------------------------------|
| 1 | Directed | <p>A review of the policies established that approval dates were noted, however the review dates of the policies relating to the IDB could not be confirmed. For example, the Members Code of Conduct was approved by the Board in September 2007, however it could not be confirmed when the conduct was last reviewed. It is best practice to maintain a Policy Handbook which notes all review dates and ensure policies are within their review periods.</p> <p>The Financial Regulations and the Mission and Policy Statement was reviewed, and it was found that, despite being within their review cycles, both policies referred to EU terminology which is no longer applicable.</p> | <p>Update the IDB policies to reflect current practice and agree review periods for policy reviews.</p> | 3 | <p>The Members' Code of Conduct was reviewed in May 2022 and is now on the website. A schedule of review dates is being prepared for all policies and these will be reviewed and updated as required by the end of the financial year. Future review dates will be included.</p> | 31/03/2025 | Senior Management Team |

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

| Ref. | Risk Area | Finding | Recommendation | Priority | Management Comments | Implementation Timetable (dd/mm/yy) | Responsible Officer (Job Title) |
|------|-----------|--|--|----------|---|-------------------------------------|---------------------------------|
| 2 | Directed | <p>A petty cash imprest account of £200 is maintained by the Rating Officer. A record book was provided showing all petty cash payments and the details of each item. All transactions were dated, balance checked and included VAT.</p> <p>All petty cash payments are accompanied by a petty cash receipt and VAT receipt attached to support the expenditure; these receipts are signed by the responsible officers. However, details of the officer who incurred the expenditure has not been documented in the petty cash record book as stated within the Financial Regulations.</p> | <p>The petty cash record book be updated in line with the Financial Regulations to include details of the officers who incurred expenditure.</p> | 1 | <p><i>The Petty Cash book will be amended to also show the officer incurring the expenditure.</i></p> | 1st June 2024 | Finance Manager |

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Lindsey Marsh Drainage Board
Assurance Review of Annual Governance and Accountability Return
Page 3

Operational - Effectiveness Matter (OEM) Action Plan

| Ref | Risk Area | Finding | Suggested Action | Management Comments |
|-----|-----------|---|------------------|---------------------|
| | | No Operational Effectiveness Matters were identified. | | |

Operational Effectiveness Matters need to be considered as part of management review of procedures.

ADVISORY NOTE

Lindsey Marsh Drainage Board
Assurance Review of Annual Governance and Accountability Return

Page 4

Findings

 **Directed Risk:**
Failure to properly direct the service to ensure compliance with the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|------------------------------|---|------------------------|------------------------|
| GF | Governance Framework | There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation. | In place | 1 |
| RM | Risk Mitigation | The documented process aligns with the mitigating arrangements set out in the corporate risk register. | In place | |
| C | Compliance | Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance. | In place | 2 |

Other Findings

 A range of policies relating to the IDBs is available on the Water Consortium Website, including the Freedom of Information Publication Scheme, Members Code of Conduct, Members Expense Policy Statement, and the Standing Orders. The Financial Regulations and the Risk Management Policy applies to all Boards of the Water Management Consortium.

 The Agendas and Minutes of the following Lindsey Marsh Drainage Board (LMDB) Board meetings were reviewed: 25th January 2023 (A 27.6% increase on special levy and an increase to 21.22p/f for drainage rates was proposed); 29th March 2023; 28th June 2023; 27th September 2023; and 22nd November 2023. These were all found to be comprehensive and informative demonstrating good governance.

 The Water Management Consortium (WMC) operate with two risk registers across all four IDBs, both of which were reviewed and updated in March 2023. The Business Risk Assessment includes risks relevant to the Board's key objectives, such as delivering a complete service, operating within budget and maintaining the environment. Risk scores and consequences have been identified for each entry and comprehensive control measures have been put in place. Risk scores have been calculated with the controls in place. One example noted was, the use of routine servicing, ongoing

Other Findings

training, a plant reserve fund and Plant Replacement Policies has mitigated the risk of a lack of plant resources from a risk score of 10 to a score of 4. The Dynamic Risk Assessment consists of present issues, their associated risk and RAG status, as well as an Action Plan and expected completion date. The Risks identified in the Business Risk Register broadly reflect the strategic objectives of the IDB.

The accounting records for the Water Management Consortium, that includes the Lindsey Marsh Drainage Board, are maintained using the Sage 200 accounting system. A trial balance was produced on 14th January 2024 which was in balance. A profit and loss and balance sheet report were also reviewed for the same date which confirmed that the accounting records are in order, up to date and in balance

Review of the (Detailed) Aged Creditors Report dated 31st December 2023 shows that accounts payable actions have been well documented, and the majority are paid within 30 days.

The Nominal Ledger Transactions Listing dated 23rd February 2024 shows purchase orders have been well documented. A narrative is provided for each order, which includes detail on the goods/works received. Purchase orders are approved and signed off by the Senior Engineer and Project Manager.

A sample of five payments was tested and confirmed all were accurate and paid correctly. The purchase order, invoice, and bank schedules were checked and found to be appropriate.

Rates and estimates for 2024/25 were approved at the January 2024 Board meeting. The amounts to be raised by means of drainage rates in respect of agricultural land and buildings, special levies on the local charging authorities and estimates of the amount from balances, for the year commencing 1st April 2023 are as follows: (i) by drainage rates levied in respect of agricultural land and buildings - £1,310,880; (ii) by special levy on East Lindsey District Council - £4,091,378; (iii) by special levy on North East Lincolnshire Council - £12,715.

The debtors' systems was reviewed and found to be working well. The aged debtor's summary and detailed report dated 31st December 2023 was reviewed and found to be in order. Amounts due over 90 days were confirmed as non-material. The invoice, payment and associated nominal entries were reviewed for the following debts: Trent Valley IDB Consortium recharge amounting gross £55,724.04 - settled 14th July 2023; Isle of Axholme IDB Consortium recharge amounting gross £41,793.02 - settled 13th July 2023; Chandlers sale of assets amounting gross £40,200.00 - Settled by part exchange 15th May 2023; Trent Valley IDB Consortium recharge amounting gross £30,394.93 - settled 14th July 2023.

Few write offs occur, however when one is required through the inability to collect the debt through bankruptcy etc, the write off is approved by the Board in accordance with the Financial Regulations. Review of the schedule of write off requests dated March 2023 shows a total of 10 rate write-offs, all of which are now collected through special levies.

The payroll system is part of Sage and therefore interfaces well with the Sage accounting package. This is part of the Consortium arrangements. The payment summary and the P32 were reviewed for week 40 month 9 and found to be in order. The HMRC requirements for PAYE and NI for the month of December 2023 (month 9) had been met and the correct sums paid over as required to HMRC.

The asset register was last updated on 15th February 2024 and complete for the items of plant, machinery and vehicles. Details of the initial value, depreciation, disposal and net book value have been well documented.

All accounting statements have been undertaken and reconciled to the cash book on a regular basis.



Delivery Risk:
Failure to deliver the service in an effective manner which meets the requirements of the organisation.

| Ref | Expected Key Risk Mitigation | Effectiveness of arrangements | Cross Reference to MAP | Cross Reference to OEM |
|-----|------------------------------|---|------------------------|------------------------|
| PM | Performance Monitoring | There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner. | In place | - |
| S | Sustainability | The impact on the organisation's sustainability agenda has been considered. | In place | - |
| R | Resilience | Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted. | In place | - |

Other Findings

Q Adequate budgetary arrangements are in place and a detailed finance report is reported to every Board meeting. The budget is monitored on a regular basis and Members are able to see how actuals are compared to the original budget at every Board meeting.

Q A review of the January 2024 Board papers confirmed that there is a five-year forecast which has been prepared using an annual increase of 0.75%. The 2024/25 to 2028/29 estimate plan allows the Board to identify the impact on the rates/special levies and potential future year's rate increases. The finance report is comprehensive and includes income and expenditure and balance sheet, as well as reserve forecasts.

Q The 2022/23 audit findings reported that the Reserves were based upon current and projected rate rises to achieve the 30% reserve position. A review of the January 2024 papers confirmed that the agricultural rates and special levies for 2023/24 were increased by 27.6% to boost the levels in General Reserves, account for the estimated increase in costs and to allow for estimated 2022/23 overspends of £405,148 relating to electricity which could not be sustained within the General Reserves. The five year estimated plans establish that the Board is expected to achieve a 31.76% reserve by 2025/26.

Q Income and, in particular, the special levies and Environment Agency income, is received in a timely manner. All cheques and cash received are to be banked at least weekly. The majority of rating income is received via a bank transfer i.e. direct debit arrangement.

Q Bank reconciliations are regularly undertaken. The reconciliation report dated 10th January 2024 was reviewed and found to be in order with no unreconciled sums.

Other Findings

-  The Board is operating within its approved budget for the 2023/24 financial year.
-  Good practice is adopted by the Board to respond to business interruption events and to enhance the economic, effective, and efficient delivery of its services.
-  Review of the (Detailed) Aged Creditors Report dated 31st December 2023 shows that accounts payable actions have been well documented, and the majority are paid within 30 days.
-  The Nominal Ledger Transactions Listing dated 23rd February 2024 shows purchase orders have been well documented. A narrative is provided for each order, which includes detail on the goods/works received. Purchase orders are approved and signed off by the Senior Engineer and Project Manager.

EXPLANATORY INFORMATION

Scope and Limitations of the Review

1 The definition of the type of review, the Limitations and the responsibilities of management in regard to this review are set out in the Annual Plan. As set out in the Audit Charter, substantive testing is only carried out where this has been agreed with management and unless explicitly shown in the scope no such work has been performed.

Appendix A

| Assurance Assessment | |
|--|---|
| 4. The definitions of the assurance assessments are: | |
| Substantial Assurance | There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved. |
| Reasonable Assurance | The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved. |
| Limited Assurance | The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved. |
| No Assurance | There is a fundamental breakdown or absence of core internal controls requiring immediate action. |
| Disclaimer | |
| 2 | The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report. |
| Effectiveness of arrangements | |
| 3 | The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances. |
| Release of Report | |
| 6 | The table below sets out the history of this report. |
| Stage | |
| In place | The control arrangements in place mitigate the risk from arising. |
| Partially in place | The control arrangements in place only partially mitigate the risk from arising. |
| Not in place | The control arrangements in place do not effectively mitigate the risk from arising. |
| Acknowledgement | |
| 5 | We would like to thank staff for their co-operation and assistance during the course of our work. |
| Effectiveness of arrangements | |
| 3 | The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances. |
| Stage | |
| Audit Planning Memorandum: | Issued |
| | 7th September 2023 |
| Draft Report: | |
| | 9th May 2024 |
| Final Report: | |
| | 21st May 2024 |
| | 29th May 2024 |
| Response Received | |
| | 7th September 2023 |
| | 21st May 2024 |
| | 29th May 2024 |

AUDIT PLANNING MEMORANDUM

Appendix B

| | | | |
|---|---|--|----------------|
| Client: | Lindsey Marsh Drainage Board | | |
| Review: | Annual Governance and Accountability Return | | |
| Type of Review: | Assurance | Audit Lead: | William Ralton |
| Outline scope (per Annual Plan): | <p>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</p> | | |
| Directed | Delivery | | |
| | <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p> | <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p> | |
| Detailed scope will consider: | | | |
| Planned Start Date: | 29th January 2024 | Exit Meeting Date: | TBC |
| SELF ASSESSMENT RESPONSE | | Exit Meeting to be held with: | TBC |
| Matters over the previous 12 months relating to activity to be reviewed | | | |
| Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc? | | | N |
| Have there been any breakdowns in the internal controls resulting in disciplinary action or similar? | | | N |
| Have there been any significant changes to the process? | | | N |
| Are there any particular matters/periods of time you would like the review to consider? | | | N |

LINDSEY MARSH DRAINAGE BOARD
Income & Expenditure Account
All Values are shown in **Pound Sterling**

| | Notes | 31.03.2024 Current Year | 31.03.2024 Current Year | 31.03.2023 Previous Year | 31.03.2023 Previous Year | 31.03.2023 Previous Year | 31.03.2023 Previous Year | Scheme Income & Expenditure account - Scheme reserves |
|--|-------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---|
| INCOME | | | | | | | | |
| Agricultural drainage rates | | 1,432,652.40 | | 1,036,210.34 | | 1,036,210.34 | | |
| Special levies | | 4,104,093.00 | | 3,158,286.00 | | 3,158,286.00 | | |
| Highland water contribution | | 130,762.57 | | 64,193.77 | | 64,193.77 | | |
| Stewardship income | | 3,771.75 | | 3,771.75 | | 3,771.75 | | |
| Rental, wayleaves & grazing income | | 1,087.68 | | 987.68 | | 987.68 | | |
| Income from PSCAs | | 93,003.91 | | 93,003.91 | | 93,003.91 | | |
| Income from rechargeable works | | 240,154.75 | | 240,154.75 | | 240,154.75 | | |
| Income from consenting | | 95,337.31 | | 96,337.31 | | 96,337.31 | | |
| Income from recharge of disbursements | | 100,937.46 | | 100,937.46 | | 100,937.46 | | |
| Contributions | | 8,326.78 | | 8,326.78 | | 8,314.51 | | |
| Deferred income & commuted sums | | 0.00 | | 0.00 | | 0.00 | | |
| Consent & management income | | 609,573.66 | | 609,573.66 | | 585,433.74 | | |
| Other income | | 2,186.58 | | 2,186.58 | | 303.92 | | |
| Investment interest | | 75,711.47 | | 75,711.47 | | 16,437.96 | | |
| Grants | | 27 | 0.00 | 2,492,728.00 | | 2,492,728.00 | | |
| Contributions to Schemes | | 28 | 0.00 | 225.00 | | 225.00 | | |
| Own use of plant (absorption) | | 11 | 567,048.38 | | 557,048.38 | | | |
| Own use of labour (absorption) | | 11 | 1,088,918.44 | | 1,088,918.44 | | | |
| TOTAL INCOME | | <u>8,544,627.14</u> | | <u>2,492,953.00</u> | | <u>11,037,580.14</u> | | <u>7,194,749.78</u> |
| MAINTENANCE & DEVELOPMENT EXPENDITURE | | | | | | | | |
| Engineering scheme expenditure | | 29 | 5,768,471.54 | 5,768,471.54 | | 4,402,277.51 | | |
| Drain maintenance expenditure | | 12 | 1,075,666.71 | 1,075,566.71 | | 583,688.61 | | |
| Pumping station expenditure | | 13 | 1,291,029.51 | 1,291,029.51 | | 654,055.65 | | |
| PSCA Recharge expenditure | | 3 | 79,987.41 | 79,987.41 | | 310,754.41 | | |
| Recharge expenditure | | 4 | 237,348.81 | 237,348.81 | | 170,243.17 | | |
| Consenting expenditure | | 5 | 88,319.23 | 88,319.23 | | 91,274.50 | | |
| Disbursement Costs | | 6 | 100,974.06 | 100,974.06 | | 89,414.14 | | |
| Stewardship costs | | 7 | 0.00 | 0.00 | | 857.21 | | |
| Cost of goods sold & stock variances | | 8 | (3,298.34) | (3,298.34) | | 12,215.18 | | |
| TOTAL MAINTENANCE & DEVELOPMENT EXPENDITURE | | <u>2,868,927.39</u> | | <u>5,768,471.54</u> | | <u>4,402,277.51</u> | | <u>7,194,749.78</u> |
| SUPPORTIVE EXPENDITURE | | | | | | | | |
| DLO costs | | 14 | 904,578.39 | 904,578.39 | | 773,006.95 | | |
| Other direct expenses | | 15 | 8,395.47 | 8,395.47 | | 8,525.40 | | |
| Environment Agency precept | | 16 | 450,451.00 | 450,451.00 | | 450,451.00 | | |
| Support & establishment costs | | 17 | 2,784,465.54 | 2,784,465.54 | | 2,674,838.72 | | |
| Finance costs | | 18 | 1,790.41 | 1,790.41 | | 1,726.69 | | |
| Disposal costs | | 19 | 629,229.89 | 629,229.89 | | 551,233.61 | | |
| Bad debt costs | | 20 | 300.23 | 300.23 | | 262.76 | | |
| Biodiversity & environmental costs | | 21 | 308.18 | 308.18 | | 273.18 | | |
| Pension scheme finance costs | | 22 | (163,000.00) | (163,000.00) | | 548,000.00 | | |
| Miscellaneous | | 23 | 0.00 | 0.00 | | 0.00 | | |
| TOTAL SUPPORTIVE EXPENDITURE | | <u>4,616,519.11</u> | | <u>4,616,519.11</u> | | <u>0.00</u> | | <u>5,008,318.31</u> |
| TOTAL EXPENDITURE | | <u>7,495,446.50</u> | | <u>5,768,471.54</u> | | <u>4,402,277.51</u> | | <u>11,323,108.69</u> |
| EXCEPTIONAL INCOME | | <u>1,058,180.64</u> | | <u>(3,275,518.54)</u> | | <u>(2,217,337.90)</u> | | <u>570,450.09</u> |
| NET SURPLUS / (DEFICIT) | | <u>51,581.91</u> | | <u>51,581.91</u> | | <u>22,687.92</u> | | <u>22,687.92</u> |
| | | <u>1,109,762.55</u> | | <u>(3,275,518.54)</u> | | <u>(2,165,755.99)</u> | | <u>593,178.01</u> |

LINDSEY MARSH DRAINAGE BOARD

Balance Sheet Report

All Values are shown in Pound Sterling

| | Notes | <u>31.03.2024</u> <u>Current Year</u> | <u>31.03.2023</u> <u>Previous Year</u> |
|--|-----------|--|---|
| FIXED ASSETS | 18 | | |
| Land & buildings | | 200,734.98 | 206,014.74 |
| Pumping stations | | 6,211,407.36 | 6,503,788.80 |
| Plant & equipment | | 1,306,386.54 | 1,278,965.01 |
| Motor vehicles | | 297,579.49 | 111,533.25 |
| Computer Equipment | | 0.00 | 378.08 |
| FIXED ASSETS | | <u>8,016,108.37</u> | <u>8,100,679.88</u> |
| CURRENT ASSETS | | | |
| Stocks | | 83,865.08 | 103,797.10 |
| Trade debtors | | 114,689.23 | 128,757.63 |
| Rates debtors | | 6,701.96 | 317.21 |
| Taxation & social security | 23 | 201,445.96 | 28,980.13 |
| Cash at Bank and in hand | 20 | 6,898,160.96 | 8,687,867.44 |
| Prepayments | | 18,315.48 | 9,549.48 |
| CURRENT ASSETS | | <u>7,323,178.67</u> | <u>8,959,268.99</u> |
| CURRENT LIABILITIES - DUE WITHIN 1 YEAR | | | |
| Trade creditors & supplier retentions | 21 | (875,142.97) | (300,558.56) |
| Other creditors | 22 | (1,075,589.19) | (1,063,891.68) |
| Accruals | | (310,710.52) | (274,254.40) |
| Accrued Accumulated Absences | | (22,942.00) | (22,942.00) |
| Taxation & social security | 23 | (55,871.36) | (48,959.96) |
| Loans & hire purchase | 24 | 0.00 | 0.00 |
| Deferred income & commuted sums | 25 | (165,399.36) | (186,954.64) |
| CURRENT LIABILITIES | | <u>(2,505,655.40)</u> | <u>(1,897,561.24)</u> |
| NET CURRENT ASSETS | | <u>4,817,523.27</u> | <u>7,061,707.75</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>12,833,631.64</u> | <u>15,162,387.63</u> |
| LONG TERM LIABILITIES | | | |
| Loans & hire purchase | 24 | 0.00 | 0.00 |
| Pension scheme asset / (liability) | 26 | <u>(139,000.00)</u> | <u>845,000.00</u> |
| LONG TERM LIABILITIES | | <u>(139,000.00)</u> | <u>845,000.00</u> |
| NET ASSETS | | <u>12,694,631.64</u> | <u>16,007,387.63</u> |
| RESERVES: | | | |
| USABLE RESERVES | | | |
| EARMARKED RESERVES | | | |
| Engineering Projects Reserve | 30 | 3,258,360.16 | 6,066,178.70 |
| Committed Sums Reserve | | 0.00 | 0.00 |
| Capital Receipts Unapplied Reserve | | 0.00 | 0.00 |
| Plant Renewal Fund | | <u>345,159.16</u> | <u>398,890.16</u> |
| TOTAL EARMARKED | | <u>3,603,519.32</u> | <u>6,465,068.86</u> |
| GENERAL RESERVES | | | |
| General Reserve - Profit & Loss Reserve | | 5,184,460.95 | 1,600,351.96 |
| Current period net surplus / (deficit) | | <u>(2,165,755.99)</u> | <u>593,178.01</u> |
| TOTAL GENERAL RESERVES | | <u>3,018,704.96</u> | <u>2,193,529.97</u> |
| UNUSABLE RESERVES | | | |
| Revaluation Reserve | | 6,211,407.36 | 6,503,788.80 |
| Pension Reserve | 26 | <u>(139,000.00)</u> | <u>845,000.00</u> |
| TOTAL NON-DISTRIBUTABLE RESERVES | | <u>6,072,407.36</u> | <u>7,348,788.80</u> |
| BOARD'S FUNDS | | <u>12,694,631.64</u> | <u>16,007,387.63</u> |

LINDSEY MARSH DRAINAGE BOARD

Statement of Changes in Reserves For the Year Ended 31 March 2024

| <u>Usable Reserves</u> | Engineering Projects Reserve | Commuted Sums Reserve | Capital Receipts Unapplied Reserve | Plant Renewal Fund | General Reserve - Profit & Loss Reserve | Total £ |
|-------------------------------------|------------------------------------|-----------------------------|---|--------------------------|---|---------------------|
| | £ | £ | £ | £ | £ | |
| At 1 April 2023 | 6,066,178.70 | 0.00 | 0.00 | 398,890.16 | 2,193,529.97 | 8,658,598.83 |
| Profit / (Loss) for the Year | - | - | - | - | (2,165,755.99) | (2,165,755.99) |
| Engineering receipts | 2,960,653.00 | - | - | - | (2,960,653.00) | 0.00 |
| Other comprehensive income | | - | - | - | (163,000.00) | (163,000.00) |
| Transfer from other reserves | 0.00 | - | - | 288,500.00 | 634,612.44 | 923,112.44 |
| | 9,026,831.70 | 0.00 | 0.00 | 687,390.16 | (2,461,266.58) | 7,252,955.28 |
| Transfer to other reserves | - | 0.00 | 0.00 | (342,231.00) | (288,500.00) | (630,731.00) |
| Engineering expenditure | (5,768,471.54) | - | - | - | 5,768,471.54 | 0.00 |
| At 31 March 2024 | <u>3,258,360.16</u> | <u>0.00</u> | <u>0.00</u> | <u>345,159.16</u> | <u>3,018,704.96</u> | <u>6,622,224.28</u> |
| <u>Unusable Reserves</u> | | | | | | |
| | | | Revaluation Reserve | | Pension Reserve | Total £ |
| At 1 April 2023 | | | 6,503,788.80 | | 845,000.00 | 7,348,788.80 |
| Profit / (Loss) for the Year | | | - | | (984,000.00) | (984,000.00) |
| Transfer from other reserves | | | - | | 0.00 | 0.00 |
| | | | 6,503,788.80 | | (139,000.00) | 6,364,788.80 |
| Transfer to other reserves | | | 0.00 | | 0.00 | 0.00 |
| Depreciation of pumping stations | | | (292,381.44) | | 0.00 | (292,381.44) |
| At 31 March 2024 | | | <u>6,211,407.36</u> | | <u>(139,000.00)</u> | <u>6,072,407.36</u> |

Reserves Note

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. However, not all reserves can be used to deliver services and these are reflected as Usable and Unusable. Unusable reserves are determined by technical accounting rules and are not available for use by the Board. Revaluation and Pension reserves are examples of Unusable Reserves. Of the Usable Reserves, the Board holds two different types - Allocated or Earmarked Reserves and Unallocated or General Reserves.

Usable Reserves

Allocated or Earmarked Reserves

Allocated or Earmarked Reserves are sums set aside for a specific known future use.

Engineering Project Reserve

The Engineering Project Reserve is an earmarked reserve where the sums have been set aside for a specific project or to meet expenditure for a specific future purpose.

Further notes relating to Engineering Project Reserves can be found in the Notes to the Accounts at Note 30

Commuted Sums Reserve

A commuted sum is a "one-off" receipt, from a 3rd party, of a capital nature that is reserved against future expenditure of a specific nature. Any commuted sums are now held on the balance sheet as a future obligation (creditor) rather than a value in the reserve account.

Capital Receipts Unapplied Reserve

Capital receipts arise from the disposal of land & building assets and are credited to the Capital Receipts Unapplied Reserve from where new building or land assets may be financed from in the future.

Plant Renewal Fund Reserve

The Plant Renewal & Operating Reserve is an earmarked reserve where funds have been set aside and are held for future costs incurred in the provision of new plant.

Where an item of plant is budgeted for in one year but not purchased until the following year the budget is moved to the plant reserve to earmark the funds for future use.

LINDSEY MARSH DRAINAGE BOARD

Statement of Changes in Reserves For the Year Ended 31 March 2024

Unallocated or General Reserves

Unallocated or General Reserves are funds to provide protection against unplanned expenditure.

The amount remaining in the General Reserve Account should be in line with the Board's Reserve policy included in the Financial Regulations. The Board's policy is to maintain a level of 30% of average operating costs. The calculation of average operating costs includes expenditure on pumping stations, watercourse maintenance, administration, other assets and borrowing charges. Non-monetary expenses, such as depreciation, are not included in the calculation.

Unusable Reserves

Revaluation Reserve

The revaluation reserve is a non-monetary accounting adjustment to record movement arising from the revaluation of the Pumping Stations from their historical cost to their value as at the revaluation date. The Revaluation Reserve is reduced annually in line with the value of the depreciation of the Pumping Stations. The Reserve value is not available for use by the Board.

Pension Reserve

The Pension Reserve represents the present values of the Pension scheme, as valued by an independent firm of actuaries, based upon an estimate of the pensions that will be payable in future years taking into consideration assumptions on mortality rates and earnings. The Pension Reserve is not available for use by the Board.

The Pension reserve is an asset, having been in a deficit position for a number of years. A deficit arises where the Board has not contributed sufficient funds to match the Actuary's assessment of the future pension commitments as at the balance sheet date. The Actuary's assessment can change significantly from year to year, depending on investment performance, mortality rates and the age profile of the active members of the scheme. The asset / deficit value does not represent the exit costs of closing down the scheme or withdrawing from the LGPS scheme as at the balance sheet date.

Further notes relating to Pensions can be found in the Notes to the Accounts at Note 26

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

1 General Information

Internal Drainage Boards are independent bodies created under land drainage statutes and the Board is governed by Section 1 of the Land Drainage Act 1991. The Board has permissive powers to undertake flood defence works, other than on main rivers, in a defined geographical area. The Board includes those elected by and representing the occupiers of land in the area and members nominated by the local authorities in the area.

The Board is subject to the Audit Commission Act 1998 and also the Accounts and Audit Regulations as issued under that Act.

The address of the registered office is:

Wellington House
Manby Park
Manby
Louth
Lincolnshire
LN11 8UU

2 Accounting Policies

Summary of significant accounting policies and key accounting statements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared having regard to the Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006, along with the guidance published by the Association of Drainage Authorities (ADA).

Basis of preparation

The financial statements have been prepared using the historical cost convention, except that as disclosed in the accounting policies, certain items are shown at fair value.

These financial statements are prepared in sterling which is the functional currency of the Board.

Revenue recognition

Government grants and contributions have been credited to the income and expenditure account on an accrual basis.

Tax

Drainage Boards are exempt from Income, Corporation and Capital Gains Taxes. Value Added Tax is included in the accounts only to the extent that it is irrecoverable.

Tangible assets

Tangible fixed assets are recognised as expenditure on acquisition, creation or enhancement of fixed assets with a value in excess of £500, or £2,000 in the case of computer equipment, and with an estimated useful life in excess of one year and are capitalised on an accruals basis in the accounts.

Tangible fixed assets are included at historic cost less any depreciation charge.

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

The useful lives on the various assets held on the Fixed Asset Register are as follows:

Buildings: 50 years

Pumping station contents and weedscreen cleaners: 25 years

Motor vehicles and equipment: 5 years

Excavators and plant: 5-10 years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out method (FIFO).

Debtors

Trade debtors are amounts due from customers for goods sold or services performed in the ordinary course of business.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as Current Liabilities if the Board does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as Long Term Liabilities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds and the amount due on redemption being recognised as a charge to the Income and Expenditure account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in Finance costs.

Borrowings are classified as Current Liabilities unless the Board has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Defined benefit pension obligation

The Board participates in the Lincolnshire Local Government Pension Scheme operated by Lincolnshire County Council.

The expected costs of providing pensions, as calculated periodically by professionally qualified actuaries, is charged to the Income and Expenditure account in order to spread the cost over the lives of employees in the schemes. Further costs arise in respect of certain pensions paid to retired employees on an unfunded basis.

The Board's share of the Pension scheme's assets and liabilities are included at fair value, as calculated annually by the actuary, which in turn gives rise to actuarial gains or losses. Liabilities are discounted to their current price using a discount rate of 4.9% (4.8% in 2023).

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|---|------------------------------------|-------------------------------------|
| 3 PSCA Income & Expenses | | |
| PSCA Income | | |
| River Steeping Dredging works income received | 6,744.00 | |
| River Steeping works income moved from Deferred to match future expenses | 38,019.43 | 272,421.55 |
| Long & Great Eau Embankment works income trf from Deferred to match future expenses | 0.00 | 41,923.06 |
| PSCA Income - EA - DLO works done | 28,231.68 | 11,572.05 |
| PSCA Income - EA - Mink control | 20,008.80 | 0.00 |
| | <u>93,003.91</u> | <u>325,916.66</u> |
| Expenses for PSCA works | | |
| River Steeping works | 44,763.43 | 272,421.55 |
| Long & Great Eau & Steeping Badger works | 0.00 | 29,223.78 |
| PSCA Costs - EA | 20,553.98 | 9,109.08 |
| PSCA Costs - EA - Mink control | 14,670.00 | 0.00 |
| PSCA costs | <u>79,987.41</u> | <u>310,754.41</u> |
| Income over Expenditure on PSCA | <u>13,016.50</u> | <u>15,162.25</u> |
| 4 Other Recharge Works | | |
| Income | | |
| Works performed recharged income - DLO | 7,224.78 | 3,573.45 |
| Works performed for other Boards income - DLO/Plant rent | 19,768.53 | 3,955.74 |
| Works performed recharged income - Engineers | <u>213,161.44</u> | <u>163,493.74</u> |
| | <u>240,154.75</u> | <u>171,022.93</u> |
| Expenditure | | |
| Works performed costs & recharged as income -DLO | 24,186.77 | 6,730.89 |
| Works performed costs & recharged as income - ENG | 213,162.04 | 163,512.28 |
| Recharge Works costs | <u>237,348.81</u> | <u>170,243.17</u> |
| Income over Expenditure on Recharge works performed | <u>2,805.94</u> | <u>779.76</u> |
| 5 Consenting Recharges | | |
| Income | | |
| Consent & application fees | 4,910.00 | 8,053.55 |
| Consenting time recharged to other boards | 55,103.75 | 60,509.51 |
| Surface water fees | <u>36,323.56</u> | <u>45,344.76</u> |
| | <u>96,337.31</u> | <u>113,907.82</u> |
| Expenditure | | |
| Consenting costs | 88,319.23 | 91,274.50 |
| Income over Expenditure on Consenting Recharge | <u>8,018.08</u> | <u>22,633.32</u> |
| 6 Disbursement Income & Expenditure | | |
| Recharge of expenditure Income | | |
| Income receipts for expenses | 100,997.46 | 89,421.45 |
| Recharge of expenditure | | |
| Expenses (disbursements) to be recharged | 100,974.06 | 89,414.14 |
| Income over Expenditure on Disbursements | <u>23.40</u> | <u>7.31</u> |
| Total Income Relating to Recharges | <u>530,493.43</u> | <u>700,268.86</u> |
| Total Expenditure Relating to Recharges | <u>506,629.51</u> | <u>661,686.22</u> |
| 7 Contributions | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| Contributions towards vehicle fuel costs - private mile | 947.70 | 1,528.02 |
| Strubby Gliders | 1,499.08 | 876.46 |
| One Com discounted phone income | <u>5,880.00</u> | <u>1,410.03</u> |
| | <u>8,326.78</u> | <u>3,814.51</u> |
| 8 Deferred income & commuted sums | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| Olive tech fund released to Income & Expenditure | <u>0.00</u> | <u>0.00</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--|----------------------------|-----------------------------|
| 9 Consortium & management income | | |
| Consortium recharge | 609,573.66 | 585,433.74 |
| | <u>609,573.66</u> | <u>585,433.74</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 10 Other income | | |
| Sale of stocks | 0.00 | 5,584.20 |
| Sale of scrap | 0.00 | 0.00 |
| Sale of assets | 500.00 | 0.00 |
| Insurance claims | 1,411.75 | 0.00 |
| Summons costs receipts | 50.00 | 350.00 |
| Credit card income | 204.09 | 34.44 |
| Currency differentials on foreign transactions | 0.00 | (6,224.62) |
| Rental of plant to cover acquisition costs | 0.00 | 559.90 |
| Other income | 20.74 | - |
| | <u>2,186.58</u> | <u>303.92</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 11 Use of Own | | |
| Use of Own Plant | | |
| Engineering Projects | 36,911.01 | 289,981.38 |
| PS Projects | 14,860.65 | 6,678.41 |
| Recharge Projects inc Steeping etc | 15,950.63 | 24,960.40 |
| Drains Maintenance Projects FLA, WEE, WOT, WED | 489,326.09 | 362,320.77 |
| Other | 0.00 | 0.00 |
| | <u>557,048.38</u> | <u>683,940.96</u> |
| Use of Own Labour | | |
| Use of Own Labour - DLO | | |
| Engineering Projects | 81,397.24 | 204,030.42 |
| PS Projects | 48,784.47 | 29,185.97 |
| Recharge Projects inc Steeping etc | 18,007.85 | 13,249.59 |
| Drains Maintenance Projects FLA, WEE, WOT, WED | 349,335.91 | 178,233.59 |
| Other | 0.00 | 34.41 |
| | <u>497,525.47</u> | <u>424,733.98</u> |
| Use of Own Labour - Consultants/Engineers | | |
| Engineering Projects | 242,818.99 | 247,666.46 |
| PS Projects | 17,737.18 | 6,739.54 |
| Recharge Projects inc Steeping etc | 302,785.92 | 261,696.96 |
| Drains Maintenance Projects FLA, WEE, WOT, WED | 28,051.88 | 253.35 |
| Other | 0.00 | 0.00 |
| | <u>591,393.97</u> | <u>516,356.31</u> |
| Total Use of Own Labour | <u>1,088,919.44</u> | <u>941,090.29</u> |
| Total Use of Own Labour & Plant | <u>1,645,967.82</u> | <u>1,625,031.25</u> |
| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 12 Drain Maintenance Expenses | | |
| Flailing | 154,550.94 | 154,317.51 |
| Weedcutting | 346,054.70 | 342,220.60 |
| Emergency drain repairs | 182,233.65 | 30,833.61 |
| Other drain repairs | 392,727.42 | 56,326.89 |
| Other costs | 0.00 | 0.00 |
| | <u>1,075,566.71</u> | <u>583,698.61</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| | 31.03.2024 | 31.03.2023 |
|---|---------------------|----------------------|
| | Current Year | Previous Year |
| 12 Drain Maintenance Expenses | | |
| Stocks | 132,690.21 | 20,507.50 |
| Use of own plant | 489,326.09 | 362,320.77 |
| Use of own labour | 349,335.91 | 178,233.59 |
| Contractors | 27,586.80 | 7,592.84 |
| Consultants | 28,051.88 | 253.35 |
| Compensation | 46,085.77 | 14,682.79 |
| Utilities (electric, phone, rates) | 147.93 | 107.77 |
| Other Costs | 2,159.92 | 0.00 |
| Travelling | 182.20 | 0.00 |
| | <u>1,075,566.71</u> | <u>583,698.61</u> |
| | 31.03.2024 | 31.03.2023 |
| | Current Year | Previous Year |
| 13 Pumping Station Expenses | | |
| Stocks | 14,233.61 | 7,641.36 |
| Use of own plant | 14,860.65 | 6,678.41 |
| Use of own labour | 48,784.47 | 29,185.97 |
| Contractors | 62,723.40 | 36,705.68 |
| Consultants | 17,737.18 | 6,739.54 |
| Inspections | 8,357.40 | 13,162.45 |
| Utilities (Electric) | 1,063,069.12 | 499,924.88 |
| Utilities (Phone) | 0.00 | 1,694.52 |
| Utilities (Water, rates) | 812.55 | 427.61 |
| Telemetry | 18,881.52 | 18,788.16 |
| Insurance | 38,648.42 | 32,158.49 |
| Expenses reimbursements | 1,997.39 | 860.58 |
| Other costs | 923.80 | 88.00 |
| | <u>1,291,029.51</u> | <u>654,055.65</u> |
| Pumping Station expenses - per station | | 31.03.2023 |
| Wainfleet Sea Lane Pumping Station | * | 39,130.43 |
| Gibraltar Point Pumping Station | * | 29,861.30 |
| Burgh Sluice Pumping Station | * | 111,635.03 |
| Gotts Pumping Station | | 5,993.07 |
| Burgh Village Pumping Station | | 4,340.94 |
| Wedlands Gate Tilting Weir | | 18,763.07 |
| Crown Farm Pumping Station | | 16,979.05 |
| Thorpe Culvert Pumping Station | * | 137,926.90 |
| Thorpe Culvert Diesel (Quincey's) Pumping Station | | 2,972.45 |
| Ingoldmells Pumping Station | * | 121,974.71 |
| Wyche Pumping Station | * | 22,807.43 |
| Nursery Pumping Station | | 3,037.28 |
| Boothby Pumping Station | | 2,312.56 |
| Chapel Basin Pumping Station | | 2,193.77 |
| Anderby Pumping Station | * | 87,197.52 |
| Anderby Diesel Pumping Station | | 16,500.71 |
| Boigrift Pumping Station | * | 95,635.07 |
| Trusthorpe Pumping Station | * | 98,935.95 |
| Theddlethorpe Pumping Station | * | 118,542.82 |
| Fulbeck Pumping Station | * | 10,588.98 |
| Gayton Engine Pumping Station | | 1,839.62 |
| Saltfleet Pumping Station | * | 98,456.86 |
| Howdales Pumping Station | | 7,751.06 |
| | | <u>1,055,376.58</u> |
| | | <u>536,361.26</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts

For the Year Ended 31 March 2024

| Pumping Station expenses - per station | | 31.03.2024 | 31.03.2023 |
|--|----|---------------------|-------------------|
| Porters Sluice Pumping Station | * | 1,055,376.58 | 536,361.26 |
| Ludney Pumping Station | * | 35,915.45 | 21,897.58 |
| Austen Fen East Pumping Station | | 18,168.89 | 8,489.69 |
| Austen Fen West Pumping Station | HW | 4,042.10 | 6,356.02 |
| Grainthorpe Pumping Station | * | 4,278.44 | 6,170.57 |
| Biergate East Pumping Station | * | 69,321.83 | 22,646.25 |
| Biergate West Pumping Station | * | 15,595.54 | 8,494.50 |
| Covenham Pumping Station | HW | 18,637.41 | 8,838.14 |
| Fulstow East Pumping Station | | 5,696.64 | 3,606.01 |
| Fulstow West Pumping Station | HW | 12,427.87 | 5,826.53 |
| Thoresby Bridge Pumping Station | * | 11,675.27 | 5,817.34 |
| Mablethorpe Upper Cut | HW | 39,306.34 | 18,964.63 |
| | | 587.15 | 587.13 |
| | | <u>1,291,029.51</u> | <u>654,055.65</u> |

* Entered new electric contract in 2022/23

| | | 31.03.2024 | 31.03.2023 |
|---|--|---------------------|---------------------|
| | | Current Year | Previous Year |
| 14 DLO costs | | | |
| Wages | | 500,778.89 | 472,439.39 |
| Wages Overtime | | 159,827.94 | 109,817.29 |
| Employers NIC | | 71,648.85 | 64,542.24 |
| Employers Pension | | 158,545.87 | 97,528.20 |
| Accumulated Absences | | 0.00 | 6,442.00 |
| DLO Travelling | | 0.00 | 0.00 |
| DLO Training | | 6,584.92 | 15,531.01 |
| Recruitment costs | | 0.00 | 0.00 |
| PPE & Protective clothing | | 4,304.17 | 5,888.82 |
| DLO Medicals | | 2,887.75 | 818.00 |
| | | <u>904,578.39</u> | <u>773,006.95</u> |
| 15 Other Direct Costs | | | |
| Consumables | | 6,010.80 | 6,113.11 |
| Buyers fees | | 2,000.67 | 2,028.29 |
| Abstraction fees & licences | | 384.00 | 384.00 |
| Miscellaneous expenses | | 0.00 | 0.00 |
| | | <u>8,395.47</u> | <u>8,525.40</u> |
| 16 Support & Establishment Costs | | | |
| Staff costs | | 1,875,813.22 | 1,775,510.28 |
| Other staff costs incl travelling, training, recruitment, insurance | | 73,966.70 | 83,361.02 |
| Depot costs | | 42,615.36 | 41,789.78 |
| Office costs | | 30,682.35 | 30,411.28 |
| Administration costs | | 30,980.17 | 24,250.16 |
| Advertising costs | | 727.32 | 440.00 |
| Shows and promotions | | 500.00 | 0.00 |
| Travelling & subsistence costs | | 2,370.29 | 7,856.73 |
| Motor vehicle running costs | | 93,891.31 | 94,529.34 |
| Plant vehicle running costs | | 218,562.01 | 300,172.53 |
| Plant (non-motorised) running and maintenance costs | | 118,679.50 | 66,970.31 |
| Small tools renewals | | 6,989.98 | 5,514.07 |
| Office & hire equipment costs | | 17,231.55 | 19,856.23 |
| IT costs | | 64,196.03 | 57,291.26 |
| Legal & professional fees | | 164,584.20 | 121,595.46 |
| Board expenses | | 8,339.24 | 10,679.60 |
| Subscriptions | | 1,492.62 | 590.71 |
| ADA costs | | 7,964.49 | 6,502.66 |
| Insurances | | 24,879.20 | 27,517.30 |
| | | <u>2,784,465.54</u> | <u>2,674,838.72</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| | | 31.03.2024 | 31.03.2023 |
|--|--|---------------------|-----------------------------|
| | | Current Year | Previous Year |
| 17 Finance Costs | | | |
| Bank charges | | 723.26 | 958.19 |
| Credit charges | | 355.67 | 329.00 |
| Card machine charges | | 711.48 | 439.50 |
| Currency differentials - costs on foreign transactions | | 0.00 | 0.00 |
| | | <u>1,790.41</u> | <u>1,726.69</u> |
| PWLB Loan Interest - existing loans | | 0.00 | 0.00 |
| | | <u>1,790.41</u> | <u>1,726.69</u> |
| 18 Tangible assets | | | |
| Cost or valuation | | Land & Buildings | Pumping Stations & Contents |
| At 1 April 2023 | | £ 292,554.54 | £ 10,597,125.00 |
| Additions in year | | - | - |
| Disposals in year | | - | 558,111.46 |
| Written off to reserves | | - | (286,946.82) |
| At 31 March 2024 | | <u>292,554.54</u> | <u>10,597,125.00</u> |
| Depreciation | | | Plant, Equipment & Vehicles |
| At 1 April 2023 | | 86,539.80 | £ 3,259,949.45 |
| Charge in the year | | 5,279.76 | 14,149,628.99 |
| Eliminated on disposal of assets to plant reserves | | 292,381.44 | 558,111.46 |
| At 31 March 2024 | | <u>91,819.56</u> | <u>(286,946.82)</u> |
| Carrying amount | | 4,385,717.64 | 0.00 |
| At 31 March 2024 | | <u>200,734.98</u> | <u>3,531,114.09</u> |
| At 31 March 2023 | | <u>206,014.74</u> | <u>14,420,793.63</u> |
| | | 31.03.2024 | 31.03.2023 |
| | | Current Year | Previous Year |
| 18 Tangible assets continued | | | |
| Depreciation charge on assets | | 629,229.89 | 551,233.61 |
| Adjustment to asset costs/deptn | | 0.00 | 0.00 |
| | | <u>629,229.89</u> | <u>551,233.61</u> |
| 19 Profit / Loss on disposal of assets | | | |
| Loss / (Profit) on disposal of plant | | (28,500.00) | (22,687.92) |
| Loss / (Profit) on disposal of vehicles | | (23,081.91) | (51,581.91) |
| | | <u>(51,581.91)</u> | <u>(22,687.92)</u> |
| | | 31.03.2024 | 31.03.2023 |
| | | Current Year | Previous Year |
| 20 Cash at bank and in hand | | | |
| Barclays current account | | 1,564,477.67 | 500,500.78 |
| Barclays business premium account | | 3,373,702.93 | 6,495,859.67 |
| Beverley Building Society | | 396,439.54 | 391,304.32 |
| Monmouth Building Society | | 523,165.95 | 517,153.52 |
| Santander Business Reward account | | 790,301.31 | 783,031.78 |
| Skipton B/Soc Fixed Term Deposit | | 250,000.00 | 0.00 |
| Cash | | 73.56 | 17.37 |
| | | <u>6,898,160.96</u> | <u>8,687,867.44</u> |
| | | 31.03.2024 | 31.03.2023 |
| | | Current Year | Previous Year |
| 21 Trade creditors and supplier retentions | | | |
| Trade creditors | | (655,143.84) | (140,999.41) |
| Supplier retentions | | (219,999.13) | (159,559.15) |
| | | <u>(875,142.97)</u> | <u>(300,558.56)</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|---|----------------------------|-----------------------------|
| 22 Other Creditors | | |
| Other creditors - payments in advance | (1,057,071.75) | (1,022,844.50) |
| Pensions | 0.00 | (36,330.54) |
| Trade Union | (11.50) | (852.50) |
| Health Scheme | 0.00 | (48.84) |
| Wages | 0.00 | 368.21 |
| Child Care Vouchers | 0.00 | 0.00 |
| Credit cards | (978.65) | (610.59) |
| Due to other Boards re credit card receipts | (17,527.29) | (3,572.92) |
| | <u>(1,075,589.19)</u> | <u>(1,063,891.68)</u> |
| 23 Taxation and social security | | |
| VAT refund due from HMRC | 201,445.96 | 28,980.13 |
| PAYE due to HMRC | <u>(55,871.36)</u> | <u>(48,959.96)</u> |
| | <u>145,574.60</u> | <u>(19,979.83)</u> |
| 24 Loans | | |
| Due within 1 year | | |
| PWLB Loans | - | - |
| Hire Purchase | - | - |
| | <u>0.00</u> | <u>0.00</u> |
| Due after 1 year | | |
| PWLB Loans | - | - |
| | <u>0.00</u> | <u>0.00</u> |
| Total Loans & HP outstanding | <u>0.00</u> | <u>0.00</u> |
| 25 Deferred Receipts & Commuted Sums | | |
| Drain Maintenance - Lindum, Golf Road commuted Sum (21/05/18) | (111,036.50) | (111,036.50) |
| Drain Maintenance - Middle Ings Drain LMD222701 | (2,011.08) | (8,229.26) |
| Culvert commuted sums | (8,732.03) | 0.00 |
| Olive Tech Fund | (13,950.30) | (29,669.45) |
| PSCA Income received in Advance of Expenditure (See below) | <u>(29,669.45)</u> | <u>(67,688.88)</u> |
| | <u>(165,399.36)</u> | <u>(186,954.64)</u> |
| RCH Project Balances cfwd: | | |
| LM20901 River Steeping Dredging | <u>29,669.45</u> | <u>67,688.88</u> |
| | <u>29,669.45</u> | <u>67,688.88</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|---|----------------------------|-----------------------------|
| 26 Pensions | | |
| Income & Expenditure | | |
| Current Service costs | 383,000.00 | 796,000.00 |
| Current Service income | <u>(488,000.00)</u> | <u>(344,000.00)</u> |
| | (105,000.00) | 452,000.00 |
| Interest costs on defined benefit obligation | 599,000.00 | 439,000.00 |
| Interest income on plan assets | <u>(652,000.00)</u> | <u>(339,000.00)</u> |
| Total Net Interest | (53,000.00) | 100,000.00 |
| Administration expenses | 11,000.00 | 10,000.00 |
| Contributions in respect of unfunded benefits | (16,000.00) | (14,000.00) |
| Total Loss / (Profit) | <u>(163,000.00)</u> | <u>548,000.00</u> |
| Balance Sheet | | |
| Changes in the Fair Value of Plan Assets | | |
| Opening Position at 1st April | 13,222,000.00 | 12,929,000.00 |
| Contributions by employees | 147,000.00 | 136,000.00 |
| Contributions by employer * | 488,000.00 | 344,000.00 |
| Contributions in respect of unfunded benefits | <u>16,000.00</u> | <u>14,000.00</u> |
| Interest Income on Plan Assets | 651,000.00 | 494,000.00 |
| | 652,000.00 | 339,000.00 |
| Remeasurements: ** | | |
| Other actuarial gains / (losses) on assets | 0.00 | 379,000.00 |
| Remeasurement - Return on assets less interest | | |
| ** | <u>705,000.00</u> | <u>705,000.00</u> |
| | (651,000.00) | (272,000.00) |
| Administration expenses | (11,000.00) | (10,000.00) |
| Benefits (net of transfers) paid in | 83,000.00 | (244,000.00) |
| Benefits (unfunded) paid out | <u>(16,000.00)</u> | <u>67,000.00</u> |
| | (14,000.00) | (258,000.00) |
| Closing fair value of plan assets at 31st March | <u>15,286,000.00</u> | <u>13,222,000.00</u> |
| Changes in the Defined Benefit Obligation | | |
| Opening Position at 1st April | (12,377,000.00) | (16,974,000.00) |
| Total Service costs | (383,000.00) | (796,000.00) |
| Interest Costs on defined benefit obligation | (599,000.00) | (439,000.00) |
| Contributions by employees | (147,000.00) | (136,000.00) |
| Remeasurements: ** | | |
| Changes in financial assumptions | 117,000.00 | 7,545,000.00 |
| Changes in demographic assumptions | 177,000.00 | 805,000.00 |
| Experience (loss)/gain on defined benefit obligation - other experience *** | <u>(95,000.00)</u> | <u>199,000.00</u> |
| | (2,640,000.00) | 5,710,000.00 |
| Benefits (net of transfers) paid in | <u>(83,000.00)</u> | <u>244,000.00</u> |
| Benefits (unfunded) paid out | <u>16,000.00</u> | <u>14,000.00</u> |
| | (67,000.00) | 258,000.00 |
| Closing position at 31st March | <u>(13,374,000.00)</u> | <u>(12,377,000.00)</u> |
| Position of Net assets / (liabilities) | <u>1,912,000.00</u> | <u>845,000.00</u> |
| Remeasurements: | | |
| Asset Ceiling **** | (2,051,000.00) | 0.00 |
| Balance Sheet | | |
| Closing Position of Net assets / (liabilities) - Pension Deficit | <u>(139,000.00)</u> | <u>845,000.00</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| | | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--|--------------|----------------------------|-----------------------------|
| 26 Pensions note continued | | | |
| Movement on Reserves | | | |
| Service Costs | (383,000.00) | (796,000.00) | |
| Employer contributions | 488,000.00 | 105,000.00 | 344,000.00 |
| Interest Income | 652,000.00 | 339,000.00 | |
| Interest costs | (599,000.00) | 53,000.00 | (439,000.00) |
| Remeasurement - assets ** | 705,000.00 | (651,000.00) | |
| Remeasurement obligations ** | 199,000.00 | 904,000.00 | 5,710,000.00 |
| Other actuarial gains / (losses) on assets | | 0.00 | 379,000.00 |
| Administration expenses | | (11,000.00) | (10,000.00) |
| Unfunded benefits | | 16,000.00 | 14,000.00 |
| Asset Ceiling **** | | (2,051,000.00) | 0.00 |
| Movement on Pension Reserve | | <u>(984,000.00)</u> | <u>4,890,000.00</u> |

* Contributions by employer - this represents the contributions made by the Board to the Pension Scheme pool. Each employer within the pool pays a contribution rate based on the costs of the benefits of the combined membership of the pool. The contribution represents those made in respect of current employees, based upon their salaries and wages, plus the additional contribution made by the Board to address the Pension Deficit. For 2022-23, the contribution value includes the Ill-health Liability Insurance element as this forms part of the pension service costs, from April 2023 the Board will no longer pay a separate Ill-health Liability insurance . In the year to 31st March 2024 the Board contributed £0 (£30,000 in 2023) towards the pension deficit, this will remain at £0 in 2024/25 and 2025/26.

** Remeasurement - Formal actuarial valuations are carried out every 3 years, when the assets and liabilities of the pension scheme are calculated on a detailed basis. The balance sheet totals at 31st March 2024 were based on the previous formal valuation in 2022, any assumptions made in non-valuation years are effectively re-calibrated once a detailed valuation takes place. The next triennial valuation will take place in 2025.

*** Other Experience - The experience loss / gain on the defined benefit obligation includes £96,000 (2023 £1,294,000) in respect of the allowance for actual pensions increases and CPI inflation over the accounting period.

**** Asset Ceiling - Where the fund has an accounting surplus, it should only be recognised to the extent that it is able to recover the surplus either through reduced future contributions or through refunds. Any future refund would be at the discretion of the relevant LGPS fund & therefore the accounting standard requires the accounts to limit the reported asset to the extent that the employer can gain economic benefit from that surplus.

| | | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--|--|------------------------------------|-------------------------------------|
| 27 Engineering projects Grant Income | | | |
| Trusthorpe PS | | | 732,242.00 |
| Ingoldmells | | 840,000.00 | 600,000.00 |
| Anderby PS | | 1,142,120.00 | 600,000.00 |
| Saltfleet | | | 2,746,607.00 |
| Willoughby Drain works | | | 20,000.00 |
| Theddlethorpe PS | | 204,908.00 | |
| Boygrift PS | | 305,700.00 | |
| | | <u>2,492,728.00</u> | <u>4,698,849.00</u> |
| | | 31.03.2024 Current Year | 31.03.2023 Previous Year |
| 28 Engineering projects Contributions | | | |
| Gayton Engine - Insurance receipt | | 225.00 | 0.00 |
| | | <u>225.00</u> | <u>0.00</u> |

| | | 31.03.2024 Current Year | 31.03.2023 Previous Year |
|--|--|----------------------------|-----------------------------|
| 29 Engineering projects expenditure | | | |
| Stocks | | 104,594.34 | 160,365.00 |
| Use of own plant | | 36,911.01 | 289,981.38 |
| Use of own labour | | 81,397.24 | 204,030.42 |
| Contractors | | 4,853,579.01 | 3,371,781.02 |
| Consultants - internal | | 242,818.99 | 247,666.46 |
| Consultants - external | | 405,651.77 | 31,582.40 |
| Compensation | | 1,164.86 | 29,594.75 |
| Expense items reimbursements incl travel | | 4,369.63 | 6,570.68 |
| Other costs - incl hard/software | | 37,984.69 | 60,705.40 |
| | | <u>37,984.69</u> | <u>60,705.40</u> |
| | | <u>5,768,471.54</u> | <u>4,402,277.51</u> |

LINDSEY MARSH DRAINAGE BOARD

Notes to the Management Accounts For the Year Ended 31 March 2024

| 30 Engineering Projects Reserves | 31.03.2024 | 31.03.2023 | Prior Years Continued Schemes |
|--|--------------|---------------|-------------------------------------|
| | Current Year | Previous Year | |
| | £ | £ | |
| Value of Engineering reserve bfwd | 6,066,178.70 | 4,893,064.00 | |
| Funding received in year | | | |
| Board funding as agreed in the Estimates | 467,700.00 | 847,700.00 | 7,809,283.98 |
| Board funding as agreed outside of Estimates from Reserves | | | |
| Boyley | | 28,138.67 | 53,500.00 |
| Trusthorpe Main Drain Culvert (LM18504) | | | 100,000.00 |
| Trusthorpe | | | 150,000.00 |
| Trf to WED - Ops Emergency Drain Repairs | | | (10,522.43) |
| Reforming Projects closed | | 90,349.01 | (298,333.63) |
| Partnership Scheme trf to PSCA R.Steeping Dredging | | | (300,000.00) |
| River Steeping Badger PSCA LM19903 | | | (35,150.73) |
| LM2021RCH - Culverting at Soke Dyke funds from Reform | | | (11,793.48) |
| LM19351 Saltfleet | | (336,003.00) | 10,000.00 |
| Held over funds for Pumping Station doors | | 12,000.00 | 46,000.00 |
| Gayton Engine | | | 15,000.00 |
| Wyche PS | | | 2,000.00 |
| Willoughby Flooding | | 79,078.75 | |
| Mink Control & Barn Owl | | | 2,276.78 |
| PS Reserve Account Funds to be used | | | (10,000.00) |
| Trusthorpe | | | (150,000.00) |
| Loan funding received in year | - | - | - |
| Funded from Deferred Income | | | |
| Electronic Working | | | 6,321.42 |
| Grant funding received in year | | | |
| Boyley | 305,700.00 | | 703,000.00 |
| Howdales | | - | 98,708.00 |
| Theddlethorpe | 204,908.00 | | 385,000.00 |
| Saltfleet | | 2,746,607.00 | 917,366.50 |
| Trusthorpe | | 732,242.00 | 472,910.00 |
| Culverts at Thorpe Culvert | | | 90,000.00 |
| Telemetry | | | 185,000.00 |
| Anderby | 1,142,120.00 | 600,000.00 | |
| Ingoldmells | 840,000.00 | 600,000.00 | |
| Willoughby Drain Works | | 20,000.00 | |
| Other contributions received in year | | | |
| Maltby le marsh Drainage Improvement | - | - | 30,000.00 |
| Reforming - Lady Waths Soke - EA | - | - | 12,386.79 |
| Wainfleet flooding Belwin claim | | | 39,685.48 |
| Keddington Lock | | | 23,607.20 |
| Electronic Working | | | 14,615.00 |
| Website accrued savings used for Electronic Working | | | 4,625.00 |
| Gayton Engine | | 225.00 | |
| PSCA contributions received in year | | | 531,895.48 |
| River Steeping works | | | |
| Capital receipts unapplied Reserve used | | | |
| Saltfleet (LM19351) | | 136,003.00 | |
| Funds received | 2,960,653.00 | 5,575,392.21 | 10,868,104.58 |
| Engineering expenditure | | | |
| Expenditure in year | 5,768,471.54 | 4,402,277.51 | 5,976,233.37 |
| Expenditure on LM19903 - Rch project | | | 1,006.63 |
| Difference on Income & Expenditure | - | - | -2,199.42 |
| Actual expenditure | 5,768,471.54 | 4,402,277.51 | 5,975,040.58 |
| Engineering Projects Reserves Balance c/fwd | 3,258,360.16 | 6,066,178.70 | 4,893,064.00 |

4. Audit of Accounts for the Year ending 31st March 2024

4:1 The report of the Internal Auditor will be presented at the meeting. A copy of the Auditors report forms part of the Financial Statements at page 5 – 15, as attached.

Mrs N. Hind FCCA
Finance Manager