

BLACK SLUICE

INTERNAL DRAINAGE BOARD



Executive Committee Meeting

Wednesday, 18th September 2019 at 2pm

Station Road, Swineshead, Lincolnshire PE20 3PW



Black Sluice Internal Drainage Board

Station Road
Swineshead
Boston
Lincolnshire
PE20 3PW

01205 821440

www.blacksluiceidb.gov.uk

mailbox@blacksluiceidb.gov.uk

Our Ref: IW/DPW/B10_1

Your Ref:

Date: 11th September 2019

To the Chairman and Members of the Executive Committee

Notice is hereby given that a Meeting of the Executive Committee will be held at the Offices of the Board on Wednesday, 18th September 2019 at 2pm at which your attendance is requested.

Please note that a buffet lunch will be provided from 12:30pm to facilitate informal discussion between Members and Officers.

Chief Executive

AGENDA

1. Apologies for absence.
2. Declarations of interest.
3. To receive and, if correct, sign the Minutes of the Executive Meeting held on 29th May 2019 (**pages 1 - 9**)
4. **CONFIDENTIAL** - To receive and, if correct, sign the Confidential Minutes of the Executive Meeting held on the 29th May 2019 (**pages 10 & 11**)
5. Matters Arising.
6. To receive the External Auditors Opinion for 2018/19 (**pages 12 - 17**)
7. To consider Period 05 Management Accounts (**pages 18 - 23**)
8. Purchases, upgrades and contract renewals (**page 24**)
9. Direction on 2019/20 Budgets and Ten Year Estimates (**page 25**)
 - (a) Review of 2019/20 Capital Schemes Budgets (**page 26**)
 - (b) 2020/21 Plant Budget (**page 27**)
 - (c) **CONFIDENTIAL** - Salary Reviews (**pages 28 - 32**)
10. To review drainage rate account 30-2512-2 (**pages 33 - 38**)
11. To review the 2019/2024 PSCA administration rate recovery (**page 39**)
12. **CONFIDENTIAL** - To review the Environment Agency Main River Transfer and Precept (**page 40**)
13. Any Other Business.
 - (a) Attendees for the National ADA Conference to be held on Wednesday 13th November 2019
 - (b) To review the draft timetable for 2020 meetings (**page 41**)

BLACK SLUICE INTERNAL DRAINAGE BOARD

MINUTES

of the proceedings of a meeting of the Executive Committee

held at the Offices of the Board on
29th May 2019 at 2pm

Members

Chairman - * Mr K C Casswell

* Cllr P Bedford	* Mr M Brookes
* Mr J Fowler	* Mr P Holmes
* Mr M Rollinson	

* Member Present

In attendance: Mr I Warsap (Chief Executive)
Mr D Withnall (Finance Manager)

1449 **APOLOGIES FOR ABSENCE - Agenda Item 1**

There were no apologies for absence.

1450 **DECLARATIONS OF INTEREST - Agenda Item 2**

Declarations of interest were received from Mr P Holmes regarding agenda item 13, the eight-year plant replacement budget, due to his purchase of a vehicle from the Board.

1451 **MINUTES OF THE LAST MEETING - Agenda Item 3**

Minutes of the last meeting held on 19th December 2018, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

1452 **CONFIDENTIAL MINUTES OF THE LAST MEETING - Agenda Item 4**

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 2 of the Public Bodies (Admission to Meetings) Act 1960.

1453 **MATTERS ARISING - Agenda Item 5**

(a) **EXPENDITURE - ADMINISTRATION & ESTABLISHMENT - Minute 1375**

The Finance Manager referred to the possible replacement of the current server in July 2019. The quotation has been received for £13,245.50, with no value in the current server. The budget for all of the IT and office equipment for this financial year is £15,000. The server is working at the moment, however, it is five years old and integral to all of the Board's work and is used 24 hours a day, 365 days a week.

The Finance Manager tries to change all of the IT equipment between four and five years of age. Opinions were invited as to whether to keep the current server for another year or replace in July 2019?

All AGREED to purchase the new server in July 2019, due to the importance of the server and the large implications if it were to stop working.

(b) WAGES ON-COST RESERVE - Minute 1375

The Finance Manager explained that 220% was the level that was previously agreed by the committee for the recharges in the budget, however at Period 11 it was agreed to increase this to 240% this year because all costs were not covered last year.

(c) CONTRIBUTION TO DAMAGE TO A CONCRETE FARM YARD AT CLAYDYKE, HOLLAND FEN - Minute 1377

The Chief Executive explained that the NFU have been 'mediators' in this situation and that he has contacted them to inform the landowner that at the next meeting of the Board they are prepared to offer £3000 as money rather than £3000 of concrete as previously offered subject to the receipt of confirmation in writing from the landowner to confirm he is happy with this, for it to then be included in the Board agenda. The Chief Executive is still awaiting a response, if there has been no response before the Board agenda is prepared then the offer will be withdrawn.

(d) DAMAGE CAUSED TO AN UNCONSENTED OBSTRUCTION AT ASGARBY BECK - Minute 1378

The Chairman thanked all those involved with this case.

Mr M Rollinson noted that the Farm Manager of the Thorpe & Asgarby Estate attended the irrigation and abstraction meeting, at which it was mentioned that the farm would have to replace all the posts put in last year with the newly agreed specification of post and that a compromise should be made.

The Chief Executive explained that he has spoken with the Farm Manager, and it has been agreed that the Board will supply the new specification of post free of charge to replace the posts currently in place.

It was further noted that the irrigation and abstraction meeting was a success with a positive approach. It being further added that it would be good to get some of the farmers who attended involved with the Works Committees. Mr M Rollinson noted that a few attendees may have been missed due to not being ratepayers, but still irrigating within the area.

Another irrigation and abstraction meeting will take place after the season to reflect and review. The Chief Executive will also be contacting all attendees in the future.

(e) UPGRADE ON DRAINAGE RATING SYSTEM (DRS) - Minute 1379(a)

The Finance Manager noted that this is still a work-in progress, with a few technical challenges being encountered. The GIS Technician is working on it and so will be operational as soon as possible.

(f) DAMAGE TO ROAD CAUSED BY BLACK SLUICE IDB MACHINES - Minute 1379(b)

Mr P Holmes noted that he attended the training meeting and it was a success.

(g) CONFIDENTIAL - WORKS & ENGINEERING MANAGER - Minute 1374(d)

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 2 of the Public Bodies (Admission to Meetings) Act 1960.

(h) CONFIDENTIAL - REVIEW SENIOR SALARIES - FINANCE MANAGER - Minute 1380

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 2 of the Public Bodies (Admission to Meetings) Act 1960.

1454 TO REVIEW THE EXECUTIVE COMMITTEE'S TERMS OF REFERENCE - Agenda Item 6

The Finance Manager explained that the Executive Committee have not got any agreed Terms of Reference and so those presented in the agenda are based on a draft copy found on file, with the red being changes and additions to that. Further noting that the first line of paragraph two will be taken out as it is a duplication.

Mr M Rollinson noted that he feels the committee currently works well, whilst Mr Brookes is the Chairman of the Audit & Risk Committee. However, if the Audit & Risk Chairman was an elected member, there would only be one member of the Executive Committee representing the special levy. It was felt that the Terms of Reference could be reviewed and be adapted if required.

The Chairman felt that paragraph four represented a good description of what the committee entails.

Mr P Holmes noted it should be 'triennial' and not 'tri-annual' general meeting.

All AGREED to recommend the Executive Committee's Terms of Reference to the Board for approval.

1455 CONFIDENTIAL - TO RECEIVE A REPORT ON THE FINANCE SUPERVISOR - Agenda Item 7

It was agreed and thereby RESOLVED to exclude the public from the next part of the meeting due to the confidential nature of the business to be transacted, in accordance with section 2 of the Public Bodies (Admission to Meetings) Act 1960.

1456 TO RECEIVE THE 2018/19 ACCOUNTS - Agenda Item 8

The Finance Manager highlighted some key points:

Income

- 99.98% of drainage rates have been collected before the end of the year, with only £217.91 outstanding.
- Other income includes £59,309 from the Rationalising of the Main River Network (RMRN) which has gone into the general reserve.

Expenditure

- £56,000 of general culvert replacement wasn't spent
- £17,311 over spend on Donington North Ings Weedscreen Cleaner

Overall, there is an additional £128,816 to the General Reserve than originally in the budget so a positive outcome for the Board.

(a) PERIOD 12 MANAGEMENT ACCOUNTS

The Finance Manager invited questions.

(b) DRAFT 2018/19 UNAUDITED FINANCIAL STATEMENTS

The Finance Manager referred to page eight and the item in red, under the Statement of Accounting Policies.

The original pumping stations valuations were conducted in 2009 to be reviewed after ten years. Therefore, they are due for review this year. The Finance Manager doesn't believe there is any value, for the purpose of the unaudited accounts, in obtaining a market value for pumping stations, which don't really have a market value anyway.

All AGREED to retain the pumping stations market values at their current value.

(c) ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN - YEAR ENDED 21 MARCH 2019

The Finance Manager invited questions.

1457 TO RECEIVE THE 2018/19 INTERNAL AUDIT REPORT - Agenda Item 9

Mr M Brookes, Chairman on the Audit & Risk Committee, presented this item explaining that the Internal Auditor was present at the Audit & Risk meeting. He noted that the Board achieved substantial assurance, with only one routine recommendation regarding the procurement policy. The policy was reviewed at the meeting and so will be presented to the Board for approval. He thanked all those involved in achieving substantial assurance. The Chairman seconded that.

1458 TO REVIEW AND APPROVE ACCOUNTS OF BOURNE FEN FARM - Agenda Item 10

The Finance Manager noted that there is an additional £2000 investment shown, but also £2,000 of additional charges.

This is due to the change in structure, as agreed. Looking at the surplus, the Board is in a better position at the same time last year, with an additional £150 surplus. From a valuation perspective, the fund has increased from £246,000 to £255,000.

1459 TO RECEIVE A REPORT ON FINANCE & RATING - Agenda Item 11

The Chief Executive explained that the Board, in line with the Land Drainage Act, charge drainage rates on any piece of land over 0.5 acres. It is now being questioned if parcels of non-agricultural land over 0.5 acres should still pay drainage rates? The Chief Executive referred to the case study of a large garden.

Cllr P Bedford felt that the landowner should be asked if they have applied for planning permission to change the land from an agricultural field to domestic. Mr M Rollinson felt that if the landowner has applied for the change then drainage rates shouldn't be applied.

Mr J Fowler questioned whether the figure of 0.5 acres is stipulated within the Land Drainage Act? It isn't, it is just the figure used collectively by Drainage Board's.

Mr J Fowler further added that individuals could declare their numerous acres of paddock as a 'garden' and therefore not pay drainage rates, however, generally the value of a paddock is not included in the council tax band. He continued that he felt an acreage limit should be set, as it is currently as 0.5 acres. Over 0.5 acres is more likely to use the drainage system and therefore requires covering by the drainage rate.

Mr M Brookes noted that if it has been a garden for a long period of time then a certificate of lawfulness could be applied for.

All AGREED to continue with the current system of applying drainage rates to parcels of land over 0.5 acres.

1460 TO CONSIDER PERIOD ONE MANAGEMENT ACCOUNTS - Agenda Item 12

The Finance Manager highlighted the following points:

- Collected £168,000 more of drainage rates than we had at Period One last year, partially due to going out a week earlier. This is 41.53% collected in just one month.
- Income and expenditure now includes the rechargeable income and rechargeable expenditure. There is a change in the policy which will be recommended to the Board from the Audit and Risk Committee regarding rechargeable income and PSCA works – invoicing will be carried out on a monthly basis rather than twice a year.
- There is an expected overspend of C£6000 on the Malting Lane, Donington Flood Defence Grant in Aid Scheme. Currently, it is not known if any contingencies can be claimed for it; the Operations Manager is going to look into it.
- Scredington Bank Scheme – this work is now completed at around £15,000 this financial year. Circular timber piles have been driven in, but as one section has been completed it has been realised that more sections further along also required completing. Therefore, the works have been carried out whilst on site.

Mr M Rollinson made reference to electricity. The Finance Manager noted that there is £46,000 more spent in the last twelve months than the previous twelve months. The Board is on an annual contract through Woldmarsh, with no huge increases. Mr M Rollinson noted his concern about the cost if a drastically wet period occurs. The Chief Executive added that lower and higher cut off levels have been adopted and so the pumps are actually running less and less, pump hours were presented on screen. It was noted that this is what the reserves are for.

1461 TO CONSIDER THE EIGHT-YEAR PLANT REPLACEMENT BUDGET - Agenda Item 13

The Chief Executive directed the committee to the following extract from the unaudited financial statements – ‘*The Plant Fund generates income internally throughout the year from all works carried out using the Board's plant.*’ He further made reference to the 2018/19 accounts, highlighting that the plant reserve has recovered to a positive figure of £29,922 in comparison to a forecast of a deficit £59,653.

The Chief Executive has made some proposed changes in light of this as follows:

- Unimog – was due for replacement in 2020/21 with a net exchange of £90,000. The Chief Executive has increased this to £100,000 to ensure all costs are covered.
- Low Loader Trailer – was due for replacement in 2022/23 for £13,000. Having discussed with the operations team, they believe it would be best to change the low loader at the time the unimog is changed to ensure the correct linkage. This has therefore been brought forward to 2020/21 and been increased to £18,000. Mr P Holmes questioned why the increase is required? The Chief Executive noted that it is due to the unknown of what machine will be purchased, i.e. Fastrac, and the compatibility of a low loader.
- JCB 160 – it was previously reported that a cost to purchase a replacement was an exchange of £76,000. The machine is being used as little as possible due to its condition. Due to the previous successful use of a smaller machine and the increased PSCA works that the Hitachi competes, it has been investigated whether a machine of 160 size with a telescopic arm is actually required. It is believed it is not necessary, and therefore a 145 standard track set up with a 13 tonne machine and two static arms has been opted for. However, it is more costly and therefore the net exchange would be £110,000 rather than the original budgeted £76,000.
- Vauxhall Van (fitter) – the Board has purchased a new van and instead of a £14,000 exchange, it is £12,845.
- Pick-up (Works Manager) – this is a new addition to the plant budget, as the previous Works Manager provided his own vehicle and so provision hadn't been made for this.

The Chief Executive noted that, as in the Committee's Terms of Reference, the committee can only make decisions on values up to £25,000. However, the JCB 160 replacement is an ask of £31,850. If this is not approved now and waits for the next Board meeting on 26th June 2019, then the machine will not be with the Board in time for the next cutting season. The Chairman would therefore have to sanction the decision if the committee approve of it.

The Chairman felt it would be unwise to wait another month when the machine is required for the next season.

Mr P Holmes questioned the suitability of the replacement of the Unimog with a Fastrac, noting that a normal agricultural tractor may also be suitable. It will continue to be reviewed and decide what machine will be best and fit for purpose.

Mr M Rollinson made reference to ad-blue, questioning if there is an ad-blue tank as well as a diesel tank on the Unimog? There is on the Unimog, as well as at the depot.

All AGREED that it is not financially prudent to wait for approval of the plant account at the Board meeting as the JCB 145 would not be with the Board in time for the new season. Due to the limit of £25,000 for the Executive Committee, the Chairman approved this decision, with it also possibly being classed as an emergency due to the current machine not being fit for purpose.

Discussion took place around whether the limit value for the Executive Committee should be increased in the Delegation of Authority for cases such as these.

1462 TO RECEIVE A REPORT ON THE PREPARATION OF PUMPING STATION CONTINGENCY PLANNING - Agenda Item 14

The Chief Executive highlighted to the committee that it is £8,600 for Van Heck to visit and undertake detailed assessments of Holland Fen and Chain Bridge Pumping Stations and produce a contingency plan based on the pumps being as close to the water level as possible.

It has taken so long for this to be reported back, since the meeting in March, due to the lack of response from the EA.

Once the plan has been produced, there will then be works needed to be completed to implement the plan – at a budgeted £17,000 per pumping station. The operations team will be on site whilst this plan is produced and works completed, so officers will then be able to use this experience to produce plans for other pumping stations.

Mr M Rollinson noted that clarification around the quotation is needed – whether it is £8,600 for a plan for both pumping stations or each. The Chief Executive will clarify.

All AGREED, that with the above clarification, Van Heck should produce the contingency plan. If it is £8,600 for a plan for both pumping stations, all AGREED to go ahead with a plan for both. If it is £8,600 for one pumping station, all AGREED to go ahead with a plan for Holland Fen Pumping Station due to it being a larger catchment. Once the plan has been completed, the Chief Executive will present it to the committee for the approval of the budget for the works required.

The committee felt that the pumping stations should be listed in liability and a plan drawn up for each one in priority order, with the cost being built into the budget over a period of years.

1463 TO RECEIVE A REPORT ON WATER RESOURCE EAST BOARD MEMBERSHIP - Agenda Item 15

The Chief Executive explained that the Water Resource East (WRE) are looking to formulate the new management structure. If you would like to be on the WRE Board you can buy a seat for £15,000.

It has been suggested that ADA should sit on the Board, however they have suggested that the Board's affected should have a representative on the Board. These Boards have been asked to give their collective responses before the 4th June 2019 which will be presented to the P&F Committee.

The Chief Executive directed the committee to the initial response sent to WRE.

The Chairman felt that ADA should be on the Board.

The Finance Manager made the point of what benefit would spending money to sit on the Board be on our rate payers?

All AGREED to continue with the original response that the IDB tend to be catchment based and therefore not see the wider picture, whereas ADA should see the bigger picture and therefore should have a representative on the Board. Welland and Deeping IDB and North Level IDB have also given similar responses. It was AGREED that no finance should be offered towards a seat on the Board.

1464 ANY OTHER BUSINESS - Agenda Item 16

(a) MIDLEVEL IDB VISIT

Midlevel IDB will be visiting the Board's offices on their inspection on the 4th July 2019. They are an extremely large and highly regarded IDB. It is thought they will only be at the Board's offices for a short period of time, arriving at 10am. It would be beneficial to have a few Board Members present for discussion with them.

(b) PSCA WORKS - LAYING OF STONE

The Chief Executive has received a request from Phil Wright Excavators Ltd, to see if the Board were prepared through PSCA works, to employ the company to place 5,000 tonnes of stone on the banks of the tidal haven for the EA. The request has been delivered through Phil Wright Excavators Ltd rather than the EA as they were apprehensive about contacting the Board directly. After speaking to the EA, the Chief Executive agreed for this work to go ahead. The quotation of £52,940 has been received to lay 5,000 tonnes of stone on the bank over a period of 32 days. The Chief Executive has added his time spent on this and the 5% contingency, bringing it to £59,500 + VAT.

The EA has responded that they wish to proceed with the works and a purchase order will be raised. The Chief Executive gave some further details and terms and conditions from the EA, questioning if the committee are comfortable to move forward with these works? All AGREED to commence with the works, acknowledging that the procurement policy won't be followed due to it being a specialist supplier. It will be further presented to the Board.

(c) CO-OPTED MEMBERS

The Finance Manager gave the following updates on the new co-opted members following the local elections:

Boston Borough Council

1. Tom Ashton
2. Richard Austin
3. Peter Bedford
4. Michael Cooper
5. Frank Pickett
6. Paul Skinner
7. Michael Brookes (Lay member)

North Kesteven District Council

1. Mervyn Head

South Kesteven District Council

1. Chris Benn

South Holland District Council

Did not make an appointment. Democratic services are looking into why not and will be back in contact.

(d) NORTHERN WORKS – FENCE AT B&M'S & DUNELMS

Cllr P Bedford questioned if any more progress had been made regarding the possibility of a fence to reduce the amount of waste and litter entering the watercourse? The Chief Executive explained that they are in contact and a meeting is to be arranged to decide on the specification of fence.

(e) NEW TWIGA (VX68 EFR)

Cllr P Bedford questioned if the ex-demo Twiga had been purchased? The Board has purchased the machine.

There being no further business the meeting closed at 16.10.

Annual Governance and Accountability Return 2018/19 Part 3

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with Proper Practices.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
 - The **annual internal audit report** is completed by the authority's internal auditor.
 - **Sections 1 and 2** are to be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2019**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both):
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2019
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2018/19

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

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

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2019 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

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

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

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

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

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2018/19

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (i.e. no empty highlighted boxes), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the Annual Governance and Accountability Return contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible prior to approving the annual governance statement and before approving the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both).
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2019**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation provided?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been provided?		
	Has the bank reconciliation as at 31 March 2019 been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2018/19

BLACK SLUICE INTERNAL DRAINAGE BOARD

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. (<i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i>)			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable ✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

07/03/2019 08/03/2019 01/05/2019

Name of person who carried out the internal audit

CHRIS HARRIS, TIAA INTERNAL AUDITOR

Signature of person who carried out the internal audit



Date

01/05/2019

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

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

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

BLACK SLUICE INTERNAL DRAINAGE BOARD

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed			'Yes' means that this authority:
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓			has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓			during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓			considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.
			✓	

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

26/06/2019

and recorded as minute reference:

MINUTE REFERENCE
1498

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

Chairman

KCC SIGNATURE REQUIRED

Clerk

D. Withnall SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

AUTHORITY WEBSITE ADDRESS

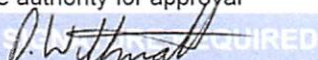
Section 2 – Accounting Statements 2018/19 for

BLACK SLUICE INTERNAL DRAINAGE BOARD

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	
1. Balances brought forward	984,012	1,215,291	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	2,073,657	2,091,886	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,014,324	735,582	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1,100,770	1,109,305	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,755,932	2,036,279	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,215,291	897,175	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,321,676	1,236,663	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	5,493,707	5,954,313	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 SIGNATURE REQUIRED

Date 01/05/2019

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

26/06/2019

as recorded in minute reference:

MINUTE REFERENCE 1499

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

 SIGNATURE REQUIRED

Section 3 – External Auditor Report and Certificate 2018/19

In respect of **Black Sluice Internal Drainage Board – DB0010**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2018/19

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

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

- We note that the smaller authority did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision during the year 2019/20 for the exercise of public rights, since the period for the exercise of public rights was less than 30 consecutive working days in length. As a result, the smaller authority must answer 'No' to Assertion 4 of the Annual Governance Statement for 2019/20 and ensure that it makes proper provision for the exercise of public rights during 2020/21.

3 External auditor certificate 2018/19

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2019.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature

PKF Littlejohn LLP

Date

22/08/2019

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE MEETING - 18 SEPTEMBER 2019

AGENDA ITEM 07

PERIOD 05 MANAGEMENT ACCOUNTS

In terms of accounts, period 5 has been a relatively quiet month.

Income

- 93.57% of drainage rates have been collected and we continue to chase those still outstanding. The court date has been set for 28 October 2019.
- Rechargeable Income is £56k up on budget.
- Income is £43k over budget excluding Rechargeable income

Schemes

- Still needs investigation and the operations team will be presenting amended forecasts to the Executive Committee in September.

Other Expenditure

- PS Maintenance is £5k overspent but still carrying a large accrual for June Electric. We have had the larger station bills, as they are monthly, but the majority are quarterly and due at the end of September.
- Drain Maintenance hasn't shifted greatly now they are in a rhythm of summer cutting.
- We are £17k favourable on Admin salaries which is attributable to Sue's Salary being included in budget.

Balance Sheet

- Plant account is slightly behind last year, £6k. Expenditure on the plant account is £40k up on last year, fortunately offset by the amount recharged being up £34k.
- Wages oncost remains at a point of breaking even.
- The Brewin Dolphin Investment has now exceeded the initial deposit and is still generating income at the originally expected level.

D Withnall
Finance Manager

Black Sluice Internal Drainage Board

Project Summary

2019/20

Period 05 - August 2019

Description	Period Current Year			Year To Date			Last Year			
	Actual	Budget	Variance	Actual	Budget	Variance	Forecast	Variance	Actual YTD	Variance to Current Year
Rates & Levies	48,168	37,772	10,396	1,497,597	1,467,756	29,841	0	1,497,597	1,500,100	(2,504)
Interest & Grants	1,364	1,206	158	21,174	7,490	13,684	0	21,174	4,235	16,938
Development Fund	0	0	0	0	0	0	0	0	0	0
Other Income	558	950	(392)	9,952	9,516	436	0	9,952	16,832	(6,879)
Rechargeable Income	17,600	20,833	(3,233)	160,408	104,166	56,242	0	160,408	40,501	119,907
Solar Panel Income	1,741	2,238	(497)	10,854	11,331	(477)	0	10,854	12,837	(1,983)
Total Income	69,431	62,999	6,432	1,699,985	1,600,259	99,726	0	1,699,985	1,574,506	125,479
Schemes	2,920	0	(2,920)	149,590	80,984	(68,606)	0	(149,590)	18,515	(131,075)
Pumping Station Schemes	0	20,000	20,000	91	73,175	73,084	0	(91)	111	20
Pumping Station Maintenance	23,400	23,477	(9,563)	101,392	164,654	(3,580)	0	(168,234)	118,528	3,734
Electricity	9,640			66,842					53,440	0
Drain Maintenance	99,094	95,548	(3,546)	266,351	242,911	(23,440)	0	(266,351)	247,339	(19,012)
Environmental Schemes	81	236	155	3,546	4,707	1,161	0	(3,546)	5,224	1,678
Administration & Establishment	39,001	46,982	7,981	225,561	240,648	15,087	0	(225,561)	220,934	(4,627)
EA Precept	0	0	0	138,276	138,276	0	0	(138,276)	138,276	0
Rechargeable Expenditure	15,540	19,841	(17,782)	158,197	99,206	(96,994)	0	2,212	29,129	(9,160)
Solar Panel Expenses	0	0	0	2,288	0	(2,288)	0	(2,288)	344	(1,944)
Total Expenditure	189,676	206,084	(5,674)	1,112,134	1,044,561	(105,577)	0	(951,726)	831,840	(160,387)
Surplus / (Deficit)	(120,245)	(143,085)	22,840	587,851	555,698	32,152	0	587,851	742,666	(154,815)
Movement on reserves										
Plant Reserve	(25,414)	(50,622)	(25,208)	(88,836)	114,598	203,434	0	88,836	(94,978)	(6,142)
Wages oncost Reserve	800	0	(800)	(30,630)	0	30,630	0	30,630	34,999	65,629
Grants Manager	4,662	0	(4,662)	12,456	0	(12,456)	0	(12,456)	0	(12,456)
Surplus / (Deficit)	(100,292)	(92,463)	53,509	694,861	441,100	(189,456)	0	480,841	802,645	(201,846)

Black Sluice Internal Drainage Board Drainage Rates & Special Levies

2019/20

Period 05 - August 2019

Drainage Rates & Special Levies Due

Drainage Rates

Annual Drainage Rates - Land and/or buildings	1,054,355.66	
Land/Property - Value Decreased	(5,557.90)	
Land/Property - Value Increased	3,590.47	
New Assessment	1,910.98	
Write Offs & Irrecoverables	(4.62)	
Adjustments required for Special Levy	4.78	

Balance	1,054,299.37	50.35%
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Special Levies

Boston Borough Council	787,059.25	
South Holland District Council	126,222.77	
North Kesteven District Council	68,197.12	
South Kesteven District Council	58,113.22	

	1,039,592.36	49.65%
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Total Due	2,093,891.73	100.00%
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Drainage Rates & Special Levies Collected

B/F Arrears/(Allowances)	(217.91)	
Payments Posted	977,697.62	
Returned Amount	(73.33)	93.57%
Paid Refund	(105.97)	
Bourne North Fen Trust Contribution	9,244.19	
Special Levies Received	520,296.18	50.05%

Total Received	1,506,840.78	
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Drainage Rates & Special Levies Debtors

Special Levy Outstanding	519,296.18	49.95%
Drainage Rates Outstanding	67,754.77	6.43%

	587,050.95	
--	------------	--

	2,093,891.73	
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Black Sluice Internal Drainage Board

Income & Expenditure Summary

2019/20

Period 05 - August 2019

	This Year	Last Year	Variance
Drainage Rates	977,300	981,566	(4,266)
Special Levies	520,296	518,534	1,762
Recoverable	160,408	40,501	119,907
Misc Income	31,929	21,641	10,288
Solar Panel Income	10,854	12,837	(1,983)
	1,700,788	1,575,080	125,708
Employment Costs	458,637	452,764	(5,873)
Property	85,816	71,873	(13,943)
General Expenses	86,326	79,525	(6,801)
Materials / Stock	12,580	8,085	(4,496)
Motor & Plant	101,117	77,252	(23,865)
Miscellaneous	261,452	149,623	(111,829)
Recharges	(252,661)	(283,145)	(30,484)
Plant	252,661	216,459	(36,202)
Total Expenditure	1,005,928	772,436	(233,492)
Net Surplus / (Deficit)	694,860	802,644	(107,784)

Black Sluice Internal Drainage Board
Balance Sheet at Period End
2019/20
Period 05 - August 2019

	<u>This Year</u>		<u>Last Year</u>	
	£	£	£	£
Operational Land & Buildings Cost	739,350		739,350	
Pumping Stations Cost	3,861,354		3,861,354	
Non-operational Property Cost	130,000		130,000	
Vehicles, Plant & Machinery Cost	994,807		768,508	
Fixed Assets		5,725,511		5,499,212
Stock	32,075		28,699	
Debtors Control	78,381		74,073	
VAT	5,435		(60)	
Drainage Rates Control	0		0	
Car Loans	18,431		20,110	
Prepayments	29,057		25,268	
Drawings Bank Account	(2,835)		(10,234)	
Call Bank Account	310,000		314,740	
Petty Cash	321		176	
Highland Water	2,059		202	
Work in Progress	(207,074)		83,006	
Nat West Government Procurement (0		(947)	
Brewin Dolphin Investment	502,092		503,268	
Natwest Reserve Account	1,306,672		1,225,189	
Total Current Assets		2,074,614		2,247,169
Trade Creditors	(14,628)		(19,542)	
Accruals	(36,692)		(154,901)	
Suspense	(0)		(0)	
Total Liabilities		(87,048)		(208,107)
Pension Liability		(3,655,000)		(3,353,000)
		4,058,077		4,185,274
Capital Reserve	5,454,315		5,493,709	
Pension Reserve	(3,655,000)		(3,353,000)	
Brewin Dolphin Revaluation	2,092		0	
Total Capital		1,801,406		2,140,709
Revenue Reserve	1,242,026		1,423,432	
Development Reserve	200,907		153,405	
Plant Reserve	148,755		(118,398)	
Wag Oncost Reserve	(29,878)		40,103	
General Resere	694,860		546,023	
Total Reserves		2,256,671		2,044,565
		4,058,077	0	4,185,274
<u>Cash & Bank Balances</u>				
Drawings Account		(2,835)		
Call Account		10,000	310,000	
Natwest Reserve Account @ 0.01%		1,306,672		
Petty Cash		321		
Chargecard		0		
Monmouthshire BS @ 0.15%		300,000	30 Day Notice	
		1,614,158		

Black Sluice Internal Drainage Board Investment Summary 2019/20 Period 05 - August 2019

OWNER NAME Black Sluice Internal Drainage Board - New Account

PORTFOLIO P1684056

VALUATION DATE 02 Sep 2019

GROUP BY ASSET ALLOCATION L1

Portfolio Overview

OWNER NAME

Black Sluice Internal Drainage Board -
New Account

LAST 12 MONTHS PERFORMANCE

4.71%



TOTAL VALUE

502,091.55 GBP

ESTIMATED ANNUAL INCOME

17,712.29 GBP

INVESTMENT OBJECTIVE

Income

MANAGEMENT TYPE

Discretionary

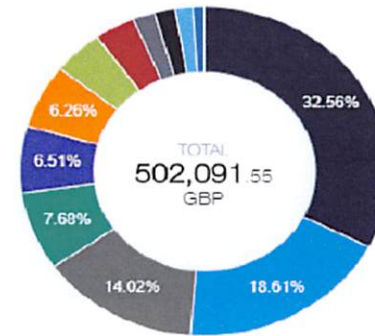
RISK PROFILE

Risk Level 3

My Accounts

ACCOUNT	TOTAL CASH	TOTAL STOCK	TOTAL VALUE	TOTAL INCOME
BLACK1665	9,205.48 GBP	492,886.07 GBP	502,091.55 GBP	17,712.29 GBP
	9,205.48 GBP	492,886.07 GBP	502,091.55 GBP	17,712.29 GBP

Portfolio Summary



UK Bonds
163,469.82
GBP

Property
70,406.20
GBP

Other Investments
32,694.20
GBP

North American Equities
22,372.32
GBP

Asia Pacific Equities
9,867.00
GBP

European Equities
7,643.00
GBP

Absolute Return
53,440.10
GBP

UK Equities
36,568.40
GBP

Overseas Bonds
31,415.21
GBP

Global Investments
17,987.30
GBP

Cash
9,205.48
GBP

Japanese Equities
4,615.72
GBP

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE MEETING - 18 SEPTEMBER 2019

AGENDA ITEM 08

PURCHASES, UPGRADES AND CONTRACT RENEWALS

IT Support Contract

The current IT Contract is due for renewal on 18 October 2019. The current contract is with HBP Systems Ltd who we have used, in the current guise, since 2010 and are coming to the end of the third three-year contract.

We have spent time, and money, with HBP developing our network ensuring that it is suitable and as secure as possible for an organisation of our size including the disaster recovery processes that have been tested, and were successful, over the summer.

The current contract for the 3 year support is £6,409.40pa including hardware support, Quarterly proactive maintenance visits and remote monitoring.

The renewal on a like for like basis is £6,419pa on a 3 year contract based on;

Reactive Support	£15,525
Proactive Support	£ 7,320
Discount for 3 year contract	£(3,588)
Total	£19,257 (£6,419pa)

Given the 0.16% increase in the contract and previously failed attempts to find a like for like alternative. It is recommended that we remain with HBP Systems Ltd for another 3-year period.

The Procurement Policy states;

- (b) Three quotations should be obtained and the lowest bona fide quotation should be accepted, should less than three quotations be obtained or other than the lowest is to be accepted, then the matter should be referred to the Executive Committee, by email in the first instance and later confirmed in a meeting of the committee.

BLACK SLUICE INTERNAL DRAINAGE BOARD
2020/21 Budget and 10 Year Estimates
First Draft

Income	Actual	Budget	Budget / Estimates									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Rates and Levies	2,091,886	2,093,944	2,133,829	2,175,375	2,216,922	2,258,468	2,324,943	2,393,079	2,462,877	2,534,337	2,607,459	2,683,905
Interest & Investment Income	11,005	18,500	18,500	18,870	19,247	19,632	20,025	20,425	20,834	21,251	21,676	22,109
Grants/Local Levy	110,805	533,000	110,000	102,000								
Contribution Development Fund	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Other Income	85,838	21,866	21,866	22,303	22,749	23,204	23,668	24,142	24,625	25,117	25,620	26,132
Rechargeable Income	505,372	692,000	702,100	595,302	270,608	276,020	281,541	287,171	292,915	298,773	304,749	310,844
Solar Panel Income	17,562	17,703	17,703	18,057	18,418	18,787	19,162	19,546	19,936	20,335	20,742	21,157
TOTAL INCOME	2,827,468	3,382,013	3,008,998	2,936,907	2,552,945	2,601,111	2,674,339	2,749,363	2,826,187	2,904,813	2,985,245	3,069,146

Expenditure	Actual	Budget	Budget / Estimates									
	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Capital Schemes	300,342	924,345	392,000	327,000	230,000	237,000	241,000	254,000	255,000	273,000	281,000	290,000
Pumping Station Maintenance	229,352	370,000	377,400	384,948	392,647	400,500	408,510	416,680	425,014	433,514	442,184	451,028
Electricity	119,189											
Drain Maintenance	771,101	799,748	815,742	832,057	848,698	865,672	882,986	900,646	918,658	937,032	955,772	974,888
Environmental Works	17,071	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902	24,380
Administration & Establishment	563,069	544,500	555,390	566,498	577,828	589,384	601,172	613,195	625,459	637,969	650,728	663,742
EA Precept	276,552	276,552	282,083	287,725	293,479	299,349	305,336	311,442	317,671	324,025	330,505	337,115
Rechargeable Expenditure	474,797	659,048	666,995	565,537	257,078	262,219	267,464	272,813	278,269	283,834	289,511	295,301
Solar Panel Expenditure	780	2,485	2,535	2,585	2,637	2,690	2,744	2,799	2,854	2,912	2,970	3,029
TOTAL EXPENDITURE	2,752,253	3,596,678	3,112,545	2,987,158	2,623,591	2,678,463	2,731,292	2,794,098	2,845,900	2,915,718	2,976,573	3,039,484

OPENING BALANCE	1,166,811	1,242,026	1,027,362	923,815	873,564	802,918	725,566	668,613	623,878	604,165	593,260	601,932
SURPLUS / (DEFICIT) IN YEAR	75,215	(214,665)	(103,547)	(50,251)	(70,646)	(77,352)	(56,953)	(44,735)	(19,713)	(10,905)	8,672	29,662
CLOSING BALANCE	1,242,026	1,027,361	923,815	873,564	802,918	725,566	668,613	623,878	604,165	593,260	601,932	631,595

Reserve % of Expenditure	45.13%	28.56%	29.68%	29.24%	30.60%	27.09%	24.48%	22.33%	21.23%	20.35%	20.22%	20.78%
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RATE	12.60	12.60	12.84	13.09	13.34	13.59	13.99	14.40	14.82	15.25	15.69	16.15
Increase in Rates		0.00%	1.90%	1.95%	1.91%	1.87%	2.94%	2.93%	2.92%	2.90%	2.89%	2.93%

**Black Sluice Internal Drainage Board
Capital Scheme Budget
2019/20 to 2029/30**

Year	Type	Scheme	Total	Grant	Local Levy	Drain	PS	Dev Fund
2019/20	Pump	Chain Bridge PS, refurbish weedscreen cleaner	£ 45,000				£ 45,000	
	Pump	Dyke Fen PS, replacement control panel	£ 43,000				£ 43,000	
	Pump	Pinchbeck Fen PS, new roof	£ 9,000				£ 9,000	
	Drain	Dowsby Lode Improvements	£ 50,000			£ 50,000		
	Drain	Graft Drain improvements	£ 67,516			£ 67,516		
	Drain	Wyberton Towns Drain re-alignment	£ 23,500				£ 23,500	
	Drain	Jetting to major pipelines	£ 30,050			£ 30,050		
	Drain	Sempringham Fen PS refurbishment	£ 170,175	£ 43,000	£ 110,000		£ 17,175	
	Drain	NFF Revetment & Langrick Road pipeline scheme	£ 436,889	£ 81,000	£ 299,000		£ 56,889	
	1226	Swaton Bank Stability 17/18	£ 6,000				£ 6,000	
	1227	Scredington Beck Improve 17/18	£ 15,915				£ 15,915	
	1999	Board Emergency Working	£ 27,300				£ 27,300	
	Drain	General culvert replacement contributions	£ -					
		£ 924,345	£ 124,000	£ 409,000	£ 294,345	£ 97,000	£ -	
2020/21	Pump	Wyberton Marsh PS, replace weedscreen cleaner	£ 110,000				£ 110,000	
	Drain	Graft Drain improvements	£ 60,000			£ 60,000		
	Drain	Jetting to major pipelines	£ 50,000			£ 50,000		
	Pump	Remote monitoring and control H&S scheme	£ 167,000	£ 55,000	£ 55,000		£ 57,000	
	Drain	General culvert replacement contributions	£ 5,000					
			£ 392,000	£ 55,000	£ 55,000	£ 115,000	£ 167,000	£ -
2021/22	Pump	Great Hale PS refurbish weedscreen cleaner	£ 46,000				£ 46,000	
	Pump	Dunsby Fen PS, replace control panel	£ 30,000				£ 30,000	
	Drain	Jetting to major pipelines	£ 54,000			£ 54,000		
	Drain	Graft Drain improvements	£ 60,000			£ 60,000		
	Pump	Kirton Marsh PS new roof	£ 10,000				£ 10,000	
	Pump	Telemetry & Webwax Upgrade	£ 10,000				£ 10,000	
	Pump	Horbling ps new roof	£ 9,000				£ 9,000	
	Drain	Lane Dyke culvert replacement	£ 103,000	£ 102,000		£ 1,000		
	Drain	General culvert replacement contributions	£ 5,000			£ 5,000		
		£ 327,000	£ 102,000	£ -	£ 120,000	£ 105,000	£ -	
2022/23	Pump	Dunsby PS, replacement weedscreen cleaner	£ 90,000				£ 90,000	
	Pump	Helpringham Fen PS, new roof	£ 10,000				£ 10,000	
	Drain	Graft Drain improvements	£ 60,000			£ 60,000		
	Drain	SFFD Desilting Guthrum to Blackhole Drove PS	£ 65,000			£ 65,000		
	Drain	General culvert replacement contributions	£ 5,000			£ 5,000		
		£ 230,000	£ -	£ -	£ 130,000	£ 100,000	£ -	
2023/24	Pump	Gosberton PS, replace control panel	£ 65,000				£ 65,000	
	Drain	Quadring North Fen roadside revetment	£ 24,000			£ 24,000		
	Pump	Dunsby Fen PS Refurbish axial flow pump	£ 13,000				£ 13,000	
	Pump	Dowsby Fen PS, refurbish axial flow pumps	£ 25,000				£ 25,000	
	Drain	SFFD Desilting Guthrum to Blackhole Drove PS	£ 65,000			£ 65,000		
	Drain	Jetting to major pipelines	£ 40,000			£ 40,000		
	Drain	General culvert replacement contributions	£ 5,000			£ 5,000		
		£ 237,000	£ -	£ -	£ 134,000	£ 103,000	£ -	
2024/25	Pump	Ewerby Fen PS Replace control panel	£ 45,000				£ 45,000	
	Pump	Dyke Fen PS Refurbish 2x axial flow pumps	£ 26,000				£ 26,000	
	Pump	Dyke Fen PS new roof	£ 15,000				£ 15,000	
	Drain	Jetting to major pipelines	£ 60,000			£ 60,000		
	Drain	Dyke Fen (New Dyke) revetments	£ 25,000			£ 25,000		
	Drain	NFF Desilting	£ 65,000			£ 65,000		
	Drain	General culvert replacement contributions	£ 5,000			£ 5,000		
		£ 241,000	£ -	£ -	£ 155,000	£ 86,000	£ -	
2025/26	Drain	Claydyke desilting	£ 65,000			£ 65,000		
	Drain	NFF Desilting	£ 20,000			£ 20,000		
	Drain	Jetting to major pipelines	£ 50,000			£ 50,000		
	Pump	Kirton Marsh PS refurbish axial flow pump	£ 14,000				£ 14,000	
	Pump	Donington NI Replace control panel	£ 65,000				£ 65,000	
	Drain	Dyke Fen (New Dyke) revetments	£ 35,000			£ 35,000		
	Drain	General culvert replacement contributions	£ 5,000			£ 5,000		
		£ 254,000	£ -	£ -	£ 175,000	£ 79,000	£ -	
2026/27	Drain	Jetting to major pipelines	£ 50,000			£ 50,000		
	Drain	Cleansing Wyberton Marsh PS Suction Bay	£ 60,000			£ 60,000		
	Pump	Gosberton Fen PS Refurbish 3 x axial flow pumps	£ 40,000				£ 40,000	
	Pump	Hacconby Fen PS Replace control panel	£ 35,000				£ 35,000	
	Drain	Claydyke desilting	£ 65,000			£ 65,000		
	Drain	General culvert replacement contributions	£ 5,000			£ 5,000		
		£ 255,000	£ -	£ -	£ 180,000	£ 75,000	£ -	
2027/28	Drain	Old Hammond Beck Desilting	£ 80,000			£ 80,000		
	Drain	New Hammond Beck Desilting	£ 40,000			£ 40,000		
	Drain	Jetting to major pipelines	£ 50,000			£ 50,000		
	Pump	Bicker Fen 1 x axial flow pump refurb	£ 15,000				£ 15,000	
	Pump	Bicker Fen replacement control panel	£ 33,000				£ 33,000	
	Pump	Cooks Lock p/s refurbish weedscreen cleaner	£ 50,000				£ 50,000	
	Drain	General culvert replacement contributions	£ 5,000			£ 5,000		
		£ 273,000	£ -	£ -	£ 175,000	£ 98,000	£ -	
2028/29	Drain	Old Hammond Beck Desilting	£ 80,000			£ 80,000		
	Drain	Jetting to major pipelines	£ 60,000			£ 60,000		
	Pump	Donington NI refurbish 3 x axial flow pumps	£ 43,000				£ 43,000	
	Pump	Kirton Marsh p/s replace control panel	£ 37,000				£ 37,000	
	Pump	Helpringham p/s new roof	£ 11,000				£ 11,000	
	Drain	Bourne Fen 28/10 Revetment	£ 30,000			£ 30,000		
	Drain	To be allocated	£ 15,000			£ 15,000		
Drain	General culvert replacement contributions	£ 5,000			£ 5,000			
		£ 281,000	£ -	£ -	£ 190,000	£ 91,000	£ -	
2029/30	Drain	Gosberton pump drain desilting/pump inspection	£ 40,000			£ 40,000		
	Drain	Dowsby Fen pump drain desilting/pump inspection	£ 40,000			£ 40,000		
	Drain	Chain Bridge pump drain desilting/pump inspection	£ 20,000			£ 20,000		
	Drain	Jetting to major pipelines	£ 60,000			£ 60,000		
	Pump	Chain Bridge p/s refurbish 3 x axial flow pumps	£ 45,000				£ 45,000	
	Pump	Quadring Fen p/s replace control panel	£ 40,000				£ 40,000	
	Pump	Allen House p/s replace control panel	£ 32,000				£ 32,000	
	Drain	To be allocated	£ 8,000			£ 8,000		
Drain	General culvert replacement contributions	£ 5,000			£ 5,000			
		£ 290,000	£ -	£ -	£ 173,000	£ 117,000	£ -	

BLACK SLUICE INTERNAL DRAINAGE BOARD
EXECUTIVE MEETING - 18 SEPTEMBER 2019
AGENDA ITEM 09(b)
PLANT REPLACEMENT BUDGETS 2020/21

Existing Plant/Equipment	Year Purchased	Age	Replace Year	New Plant	Cost	Trade in	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Brought Forward							£29,922	-£54,442	£3,058	£47,858	£118,534	£240,164	£126,326	£329,101	£126,326	£329,101	£329,072
Twiga SPV2 (2015)	2015/16	9 years	2024/25	Twiga/Herder?	£200,000	£20,000						£180,000					
Twiga SPV2 (2016)	2019/20	9 years	2028/29	Twiga/Herder?	£200,000	£20,000	£97,150									£180,000	
Twiga SPV2 (2017)	2017/18	9 years	2026/27	Twiga/Herder?	£205,000	£20,000								£185,000			
Aebi & Flail	2016/17	9 years	2028/29	Rear Side Flail	£15,000		£7,500										£10,000
Hitachi ZX 210LC-5B	2016/17	8 years	2024/25	20T Excavator	£150,000	£35,000						£115,000					
Unimog	2009/10	11 years	2020/21	???	£138,500	£30,000		£108,500									
JCB 130 Telescopic LR	2019/20	10 Years	2029/30	13T Telescopic Exc.	£105,000	£18,500											£86,500
JCB 160 Telescopic LR	2010/11	9 years	2028/29	13T LR	£130,000	£20,000	£110,000									£118,000	
JCB 145 Telescopic LR	2013/14	8 years	2021/22	16T Telescopic Exc	£120,000				£101,000								£110,000
JCB 130 Telescopic LR	2014/15	8 years	2022/23	13T Telescopic Exc.	£110,000	£17,000				£93,000							
JCB 531 Teleporter	2012/13																
Vauxhall (Fitter)	2019/20	7 years	2026/27	Fitters Van	£17,000	£3,000	£15,254							£16,000			
Nissan (Ops Manager)	2019/20	4 years	2023/24	Pick-Up	£22,000	£5,000	£12,098				£17,000				£19,000		
Nissan (Ops Supervisor)	2019/20	4 years	2023/24	Pick-Up	£22,000	£5,000	£14,931				£17,000				£19,000		
Nissan (Pump Eng)	2019/20	4 years	2023/24	Pick-Up	£22,000	£5,000	£15,431				£17,000				£19,000		
Pick-Up (Works Manager)	2019/20	4 years	2023/24	Pick-Up	£22,000		£22,000				£22,000				£19,000		
Vauxhall Tipper	2012/13	8 years	2020/21	Tipper	£25,000	£8,000			£17,000								£19,000
Dump Trailer 1	2006			Dump Trailer						£12,500							
Low Loader Trailer	2004	16 years	2020/21	Low Loader	£20,000	£2,000		£18,000									
Tipping Trailer									£5,000								
4m Trailer									£5,000								
100mm Self priming Pump		15 years			£15,000					£15,000							
Vibrating piling hammer	2015/16	20 years	2035/36														
150mm Portable Pump	2006	15 years	2021/22		£15,000				£15,000								
Compressor	2008	18 years	2023/24		£6,000									£6,000			
Weedbaskets								£6,000	£6,000	£6,500	£7,000	£7,000	£7,000	£7,000	£7,000	£7,000	£8,000
Lawnmower & Trailer etc	2016/17	8 Years	2024/25		£17,000	£2,000						£15,000					
Fuel Tanks												£2,500					£3,000
Net Spend from Plant Reserve							£294,364	£132,500	£149,000	£127,000	£80,000	£319,500	£7,000	£214,000	£83,000	£334,000	£207,500
Generated							£210,000	£190,000	£193,800	£197,676	£201,630	£205,662	£209,775	£213,971	£218,250	£222,615	£227,068
Balance C/F						£29,922	-£54,442	£3,058	£47,858	£118,534	£240,164	£126,326	£329,101	£329,072	£261,576	£217,716	£348,639

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE MEETING - 18 SEPTEMBER 2019

AGENDA ITEM 10

DRAINAGE RATE ACCOUNT 30-2152-2

Email received from the Chief Executive to the Finance Manager on 24th June 2019:

I have explained to Mr Gould today and verified on a voicemail that his drainage charge is due 01/04/2019, he must pay in full and inform his solicitors / land agents to recover a drainage charge proportion from the new occupiers.

He stated he is ceasing with his farm tenancy on the 10th October 2019 with Robert Chapman.

Letter received from Mr Gould to the Chief Executive, dated 24th June 2019:

Dear Mr Warsap,

I refer to our telephone conversation of the afternoon. I cannot accept that it is correct that I should be liable for drainage rates beyond the date of my occupancy, i.e. 10th October 2019. In any rational, equitable, reasonable, or I dare say, legal sense this has to be the case. It cannot be right that it should be my responsibility to collect your rates – which is what you claim.

It is impossible to respect any organisation which conducts its business in such dictatorial terms. I request that this letter is put before your next board meeting and that any reference is signed by such members. I enclose a cheque for what I calculate is my share of the year's amount due. Much of the reason for delay is because of your failure to respond earlier.

I add that no other organisation acts as BSIDB whether it be the local council, the Environment Agency, the landlord or any other further utility who are all in the same boat as yourself, none makes your claim.

*Yours sincerely
P F Gould*

P.S. As I mentioned, until reasonably recently the payment for drainage rates was made ½ yearly. Again, this was a much more rational term of payment as clearly you do not need all the money immediately. Indeed, one wonders what it is that BSIDB does with all the money. I should be interested to know.

Lastly, if, as you threatened, you intend to take steps to reclaim the balance in order to save money, I request that the matter is taken directly to the small claims court. Any costs beyond that have to be at your cost and directive, as I will not accept any decisions other than a binding legal one in a court of law.

Letter of response from the Chief Executive to Mr Gould, dated 23rd July 2019:

Dear Mr Gould,

Non-Payment of Land Drainage Rates 30-2512-2

Further to your letter dated 24th June 2019, you raised a number of points where you requested replies, I enclose my responses below:

- 1) I can confirm your request that your letter is placed in front of the next Board meeting.*

- 2) *The 1991 Land Drainage Act implements the twelve-month pre-payment of land drainage rates by the current occupier on the 1st April each year, payment is due on demand and payable within 28 days.*
- 3) *All the Boards financial controls, budgeting and expenditure are visible on our web site.*
- 4) *The 1991 Land Drainage Act determines that all Internal Drainage Boards present to the Magistrates Court for court recovery of non-payment of land drainage rates and associated recovery costs.*

I trust these points answer your questions.

*Yours sincerely
I Warsap*

Letter received from Mr Gould to the Chief Executive, dated 25th July 2019:

Dear Mr Warsap,

I refer to your letter of 23rd July 2019.

1. *I have to further request that this letter is also placed before your next board meeting. You fail to mention the date and whether anyone can attend.*
2. *I note your comments regarding the 1991 Land Drainage Act. It is my recollection that until relatively recently one could pay the Drainage Act Rates in two half-yearly payments. Further, I note from my cash book that I did not pay my BSIDB rates until mid to late September of the relevant year. Both them are after 1991.*

From what you are claiming in your letter of 23rd July 2019, the BSIDB was acting illegally – or was it that in the years before you were appointed, the Board was run in a less rigid, authoritarian way and the Board itself has a much greater sense of independence, reason and fairness. No other future body / utility is as independent as the BSIDB is now.

*Yours sincerely
P F Gould*

Letter received from Mr Gould to the Chief Executive, dated 5th August 2019:

Dear Sir,

re A/C No. 30-2512-2

I refer to your notice dated 31st July 2019.

You have failed to respond to my letter of the 23rd July 2019. Furthermore, in our previous communications, I was given the clear impression that nothing would be done until after the matter had been discussed at the next board meeting.

I repeat that my occupancy of the land ends on 10th October 2019 and I fail to see why I can in any way be held liable for the drainage rates beyond that date.

In view of your extremely dictatorial attitude, I regret that I am obliged to refuse entry to my property to the BSIDB unless all further procedural authorisation are met and I am present to observe that only works on my property are done in the course of such entry.

No previous BSIDB Chief Executive has displayed anything like such an authoritarian, unbending, unsympathetic manner as you show. I suggest that it will be better for all for your departure to be asap.

*Yours faithfully
P F Gould*

Letter received from Mr Gould to the Chief Executive, dated 7th August 2019:

Dear Sir,

Further to my letter of 5th August, I have now spoken to the Chairman, Mr Keith Casswell.

He was totally unaware that I had raised my concerns with you.

It thus appears that not only are you not in any way referring the matter as you had previously indicated, but that you are entirely mis-leading me in your intentions.

I doubt very much that you ever had any intention to show my letters to the Board and show my dismay at the way you run BSIDB. It suggests that not only are you highly intolerant but also distinctly untrustworthy.

It merely confirms my belief that you are not a fit person for the position you hold.

Yours faithfully
P F Gould

Letter of response from the Chairman to Mr Gould, dated 9th August 2019:

Thank you for your letter addressed to me dated 7th August 2019, having spoken to the Board's officers I am also aware of your letters dated 24th June 2019, 25th July 2019, 5th August 2019 and 7th August 2019 and also the response from our Chief Executive Officer dated 23rd July 2019.

The majority of the law underpinning all the functions of Internal Drainage Boards are contained within the **Land Drainage Act 1991** and I have copied the relevant sections below for information;

- Section 49(2):** Every rate shall be assessed on the person who at the date of the making of the rate is the occupier of the relevant hereditament.
- Section 49(4):** If a person who is in occupation of the relevant hereditament for part only of a period for which a drainage rate is raised is required under subsection (3) above to pay the full amount of the rate, he may (subject to any agreement to the contrary) recover, from any other person who has been in occupation of the relevant hereditament for part of that period, the amount which that other person is liable to bear.
- Section 51(1):** Subject to the following provisions of this section, if any person, as occupier of any hereditament in a drainage district, is aggrieved, upon any ground other than a ground upon which he might have appealed in pursuance of section 45 above—
(a) by a drainage rate; or
(b) by an amendment of a drainage rate,
he may appeal against the rate, or the rate as amended, to the Crown Court.
- Section 51(2):** Notice of appeal under this section, specifying the grounds of the appeal, must be given within twenty-eight days after, as the case may be—
(a) the date on which the rate is made; or
(b) the date on which notice of the amendment is served on the appellant,
to the Crown Court, to the internal drainage board in question and also, if the appeal relates to a hereditament not in the occupation of the appellant, to the occupier of that hereditament.
- Section 54(1):** Arrears of any drainage rates made under this Chapter may be recovered by the drainage board for an internal drainage district in the same manner in which arrears of a non-domestic rate may be recovered under the Local Government Finance Act 1988 by a charging authority.

Local Government Finance Act 1988 Schedule 9 Para 3(2): Regulations under this Schedule may include, as regards the recovery of such a sum, provision—

- (a) allowing a liability order to be made;**
- (b) (Repealed in 2007)**
- (c) allowing commitment to prison;**
- (d) allowing a bankruptcy petition to be presented;**
- (e) allowing winding-up.**

Section 64: Powers of entry for internal drainage boards and local authorities.

- (1) Any person authorised by an internal drainage board or local authority, after producing (if so required) a duly authenticated document showing his authority, may at all reasonable times—**
 - (a) enter any land for the purpose of exercising any functions of the board or, as the case may be, any functions under this Act of that authority;**

As the elected Chairman of the Black Sluice Internal Drainage Board I have full confidence in my officers to enact the law as detailed above and to follow our complaints procedure as detailed on our website, and enclosed for information, which I summarise below for your information.

- 1. Some complaints can be dealt with immediately, and we would like to put things right straight away if possible, rather than involve you in filling out a form and waiting for a response. So your first step if you are not happy with the way we have dealt with you is to go back to the person in the Board who handled the matter in the first place.*
- 2. If you are still not satisfied with the way your complaint has been dealt with, then we will adopt a formal procedure in order to investigate it further. Please fill in the attached form setting out what went wrong and what you think the Board should do to put things right. Please provide as much information about your complaint as possible and include reference numbers, dates of correspondence etc.*
- 3. We will acknowledge your complaint in writing or by phone to confirm that we have understood your concerns correctly. The complaint will be investigated by the Board's Chief Executive.*
- 4. We will investigate your complaint, and where possible, send a written reply to you within 15 working days of our acknowledgement. The complaint will be acknowledged within 5 working days. If the matter requires further investigation, we will tell you the reason for the delay and when a full reply will be sent.*
- 5. If you are not satisfied with our reply, please let us know why. If possible, we will investigate further and if then your concerns are still unresolved, the matter will be discussed at a full Board Meeting. We will keep you informed of progress and provide a further reply within 15 working days of receiving your letter.*

Accepting that you have not completed the formal form, but have formally written to the Board, I accept that we are now at stage 5 in this process, if you disagree then please let me know. The next full Board Meeting is due to take place on Wednesday 30th October 2019, this is a public meeting as per Public Bodies (Admission to Meetings) Act 1960.

Public Bodies (Admission to Meetings) Act 1960 Section 1(1) Subject to subsection (2) below, any meeting of a body exercising public functions, being a body to which this Act applies, shall be open to the public.

Before that meeting of the full Board it is intended that the matter be put before the Executive Committee on Wednesday 18th September 2019 as court summons will be applied for during the month of September as per the letter to you from the previous Chairman, Mr Michael Scott, dated 23rd July 2011.

Whilst it is important to us to forge relationships with our ratepayers to undertake the important work we are charged with, we also have to adhere to the law of the land as set out above.

In relation to your comments relating to two half yearly payments I have looked into this and can see that until 2012 you regularly paid one payment for the year in September or October each year and since then have paid one payment a year in May, June or July.

To summarise, as per section 49 of the Land Drainage Act 1991 you were the occupier of hereditament associated with this rate and you are therefore liable to pay the rates for the whole year, you should recover from the new tenant the proportion of the rates for the year 1st April to 31st March for which they are liable. As per Section 51 of the Land Drainage Act 1991 you had a period of twenty-eight days to appeal the rate to the Crown Court but this period expired on 29th April 2019. The Board is therefore required to recover the drainage rates from the person liable by means of obtaining a liability order from the magistrates court which will be requested in September 2019 subject to this liability order being granted this will then be passed to a bailiff. It is vital that the Board have access to the drains that it maintains for the protection from flooding for all residents and businesses and as such Section 64 of the Land Drainage Act 1991 gives the Board and its employees power of entry after producing the Board's identification card which details this authorisation on the reverse.

Following the numerous letters you have sent to the Board I felt it would be helpful to provide all this information in one consolidated letter to you to explain the position of the Board and its responsibilities in law.

*Yours faithfully,
Keith Casswell
Chairman*

Letter received from Mr Gould to the Chairman, dated 14th August 2019:

Dear Mr Casswell,

Thank you for your letter of 9th August.

It appears that this letter has been written for you by the Chief Executive. It does not at all consider seriously the points which I attempted to raise with you. Instead, it concentrates purely on the legalistic points of the matter.

I would point out to you that it is further of the Chairman and the Board of any company / institution etc. to look at the broader picture of any issue – and not to confine itself purely to the narrow administrative and legal limits of an issue. Your letter is not worthy of a Chairman and I fear you completely misunderstand what the requirement of a Chairman and Board are.

*It is little wonder that so many agricultural co-operatives etc. have failed The main reason is often that the Chairman and the Board fail in their duty to oversee the Executive – and probably often do not fully understand what the Executive is doing. My father was on the Board of such a concern – and I doubt very much that he had the required business experience and **awareness** to do his job properly.*

Of course, it is vital that BSIDB has access to do its work. As with most things, the establishment and maintenance of 'good will' is an essential factor in helping with the better running of any operation. I very much doubt if your current Chief Executive has ever heard of the expression. So, as long as I am advised when BSIDB want entry and they show me the relevant identification, all is well, but it will be a departure from their usual practice of arriving and entering unannounced.

Lastly, you referred to a letter of 23rd July 2011 from a previous Chairman. I am not sure what this has to do with it all – and nor am I sure how far back the BSIDB records go back – but I still feel certain that since 1991, I've paid in half-yearly installments.

I do request that my two letters are presented to the Board on the 30th October 2019 – and would appreciate your assurance on this.

Finally, I enclose a cheque from the incoming tenant for the outstanding amount. I do hope that you have a successful harvest.

*Your sincerely
P F Gould*

Letter received from Mr Gould to the Chairman, dated 14th August 2019:

Dear Mr Casswell,

I regret that my letter of 14th August 2019, which I wrote before this one, is not really clear.

The Chairman and the Board of any concern should be completely independent of the Executive and its purpose is to over view the Executive and act as a check and balance to the Executive / not be in the Executive's pocket.

It is abundantly clear from your reply that you do not understand this essential purpose of having a Chairman and Board and this is why so many 'farming' Boards fail in their duty.

It would be most interesting to have your observations on this and to have it discussed at Board level. Please do confirm that this will be the case at the next Board meeting.

*Your sincerely
P F Gould*

The Chairman has received two further letters and a cheque to pay the account, albeit from the incoming tenant.

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE MEETING - 18 SEPTEMBER 2019

AGENDA ITEM 11

TO REVIEW 2019/2024 PSCA ADMINISTRATION RATE RECOVERY

The Board have recently completed a successful five-year Public Sector Co-Operation Agreement (PSCA) and are about to agree and sign the next five-year term agreement, commencing 1st October 2019.

Our previous agreement recovered all our costs and a 5% administration recovery, other than 'one off' projects such as the South Forty Foot Drain De-Silting Works we are completing approximately £125,000 + VAT of main riverbank and channel vegetation clearance work programmed in with our summer cutting.

This is an appropriate time to review and agree our 2019/2024 administration rate recovery, my recommendation is to agree a rate between the range 5 - 10%.

I Warsap
Chief Executive

Black Sluice IDB

DRAFT 2020

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