

# **BLACK SLUICE**

**INTERNAL DRAINAGE BOARD**



## **Executive Committee Meeting**

**Wednesday, 16<sup>th</sup> June 2021 at 2pm**

**Station Road, Swineshead, Lincolnshire PE20 3PW**



# Black Sluice Internal Drainage Board

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Our Ref: IW/DPW/B10\_1

Your Ref:

Date: 9<sup>th</sup> June 2021

## **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, 16<sup>th</sup> June 2021 at 2:00pm at which your attendance is requested.

Chief Executive

## AGENDA

1. To approve the amended Standing Orders.
2. Recording the meeting.
3. Apologies for absence.
4. Declarations of interest.
- 4(a) To receive a verbal report from James Scott of Brewin Dolphin (**verbal**)
5. To receive and, if correct, sign the Minutes of the following Executive Meetings:
  - (a) 20<sup>th</sup> January 2021 (pages 1 - 8)
  - (b) **CONFIDENTIAL** - 20<sup>th</sup> January 2021 (pages 9 - 14)
  - (c) 7<sup>th</sup> April 2021 (pages 15 & 16)
  - (d) **CONFIDENTIAL** - 7<sup>th</sup> April 2021 (pages 17 - 23)
  - (e) 5<sup>th</sup> May 2021 (pages 24 - 26)
  - (f) **CONFIDENTIAL** - 5<sup>th</sup> May 2021 (pages 27 - 35)
  - (g) 12<sup>th</sup> May 2021 (page 36)
  - (h) **CONFIDENTIAL** - 12<sup>th</sup> May 2021 (pages 37 - 43)
6. Matters arising.
7. To receive a report on the 2020/21 accounts:
  - (a) Period 12 Management Accounts (pages 44 - 51)
  - (b) Draft 2020/21 Unaudited Financial Statements (**under separate cover**)
  - (c) Annual Governance & Accountability Return for the year ended 31<sup>st</sup> March 2021 (AGAR) (pages 52 - 57)
8. To receive a report on Finance & Rating (pages 58 & 59)
  - (a1) To review the updated 10 Year 2021/22 Budget & Estimates (page 60)
  - (a2) To review the updated 10 Year 2021/22 Budget & Estimates (page 61)
  - (b) To review the updated 10 Year Plant Account (page 62)
  - (c) To review the updated 10 Year Capital Schemes Budget (page 63)
9. To review and approve accounts of Bourne Fen Farm Account (pages 64 & 65)
10. To consider Period 01 Management Accounts (pages 66 - 71)
11. To receive the 2020/21 Annual Internal Audit Report (pages 72 - 79)
12. To receive an update on the Black Sluice (Boston) Gravity Complex documentation (page 80)

13. To review HR arrangements:

(a) Extra Statutory Holidays (**page 81**)

14. To consider consenting works within the Welland & Deepings IDB Extended Area (**pages 82 & 83**)

15. Any other business.

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## MINUTES

of the proceedings of a meeting of the Executive Committee

held remotely on  
20<sup>th</sup> January 2021 at 2pm

### Members

Chairman - \* Mr K C Casswell

\* Cllr P Bedford

\* Mr J Fowler

\* Mr M Rollinson

\* Mr M Brookes

\* Mr P Holmes

\* Member Present

In attendance: Mr D Withnall (Acting Chief Executive)  
Mr P Nicholson (Operations Manager)

Due to COVID-19, this meeting was held remotely in accordance with The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

#### 1704 APOLOGIES FOR ABSENCE - Agenda Item 2

There were no apologies of absence.

#### 1705 DECLARATIONS OF INTEREST - Agenda Item 3

There were no declarations of interest.

#### 1706 MINUTES OF THE MEETING - Agenda Item 4

Minutes of the meeting held on 23<sup>rd</sup> September 2020, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record with the following amendment:

- Minute 1648 – spelling of 'Retrospectively' to be corrected in title.

#### 1707 CONFIDENTIAL MINUTES OF THE MEETING - Agenda Item 5

Confidential Minutes of the last meeting held on 23<sup>rd</sup> September 2020, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

#### 1708 MATTERS ARISING - Agenda Item 6

##### (a) STRUCTURAL SURVEYS - Minute 1644(b)

The Acting Chief Executive noted that the structural surveys are due to be completed on 1<sup>st</sup> February 2021.

The Operations Manager noted that when they initially attended, they noted they would like to see it at high water levels and so will contact them to see if they would like to come any earlier while the levels are high. However, they would not actually be able to complete any investigative work while the levels are so high.

(b) NATURAL FLOOD MANAGEMENT – Minute 1646(a)(ii)

The Operations Manager noted that there are three sites at Swaton and confirmation from planning is still being awaited at two of the sites.

(c) DESILTING NORTH FORTY FOOT & SOUTH FORTY FOOT DRAIN – Minute 1646(a)(iii)

The Operations Manager confirmed that the desilting of the North Forty Foot has been pushed back to commence in the last week of March 2021.

Mr P Holmes questioned how the River Steeping is progressing? The Operations Manager noted that Royal Smals are on programme with the works originally programmed, but they have now been given extra work to complete whilst there.

The Chairman noted that he believed there had been some issues in relation to lack of knowledge at the EA around getting the water out of the River Steeping.

(d) PUMPING STATION AUTOMATION & GAUGE BOARDS – Minute 1646(a)(iv)

The Acting Chief Executive informed the committee that Quadring and Holland Fen automation was used during the event at the weekend to set emergency profiles, instead of physically attending to switch pumps off, which worked well.

The Chairman noted that there is some water coming back through the flap valve at Quadring Pumping Station. It was confirmed it is on the list to investigate once the levels have reduced. The Operations Manager further added that once the water levels have returned to 'normal' a debriefing will be held to identify things such as this.

Mr M Rollinson added that he has noticed that the red lights on top of the pumping stations are not working. The Operations Manager noted that the red lights are no longer used as they are no longer required with the use of telemetry.

(e) ARRANGEMENTS FOR FUTURE MEETINGS - Minute 1650

It was confirmed that the next Board meeting will have to be held remotely as we will still be in a national lockdown.

The Acting Chief Executive noted that both Works Inspections have been scheduled for April, but he still believes it won't be the 'usual', suggesting the possibility of socially distanced walking, travelling in separate vehicles and a BBQ for lunch. It was also confirmed that even if an inspection is not viable, the meetings will still be held, remotely if necessary.

(f) DUNSBY PUMPING STATION – Minute 1653(a)

The Acting Chief Executive noted the issues that are identified in the later report, the pump went back in on 7<sup>th</sup> January 2021 and is now operating as it should.

(g) INSULATION RESISTANCE TESTS AT PUMPING STATIONS – Minute 1653(f)

The Acting Chief Executive explained that three of the motors that required attention have now been completed, with the Pump Engineer estimating another four requiring work in 2021/22 at cost of c£2,000 - £3,000 or £10,000 worst case scenario if it requires rewinding.

(h) CONFIDENTIAL – BOARD MEMBERS INVOLVEMENT – Minute 1620

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 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

1709 MINUTES OF THE LAST MEETING - Agenda Item 7

Minutes of the meeting held on 18<sup>th</sup> December 2020, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

1710 CONFIDENTIAL MINUTES OF THE LAST MEETING - Agenda Item 8

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 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

1711 MATTERS ARISING - Agenda Item 9

(a) BYELAW APPLICATION – FX1707 – DRAINSIDE SOUTH, KIRTON – Minute 1703(a)

The Acting Chief Executive noted that a planning application has been submitted to Boston Borough Council in which they are trying to get the byelaw relaxed to 3.25 metres.

(b) CONFIDENTIAL – SUSPENSION OF THE CHIEF EXECUTIVE OFFICER – Minute 1702

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 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

## 1712 PERIOD 09 MANAGEMENT ACCOUNTS - Agenda Item 10

The Finance Manager highlighted the following:

- Electricity for December estimated at £55,400 due to the snow melt at beginning of December and the South Forty Foot levels not recovering fully, therefore requiring pumping through the whole month and the excessive levels experienced over the Christmas period.
- Admin salaries estimated to be c£26,000 overspent at the end of the year due to combination of the acting up pay, the high water events for December.
- There are some labour and plant costs within Admin and Establishment which have been incorrectly costed to the depot, which are currently being investigated, most likely to end up in the Plant Account or Drain Maintenance.
- The plant account surplus is currently £293,586, aiming to generate £190,000.
- The Board has been informed that the B&M invoice outstanding from February 2020 has been approved for payment so will hopefully be paid before year end.

Questions were invited.

The Chairman added how well the Brewin Dolphin investment has recovered.

## 1713 CHRISTMAS 2020 INCIDENT & UPDATE ON PUMPING STATIONS - Agenda Item 11

The Chairman began by noting the rate of which the water hit every single system, including those of neighbouring IDBs, he believes that cropping practices may be having an impact.

The Acting Chief Executive referred to the graph of the South Forty Foot Drain levels, highlighting number 4 – the nav lock opening, noting that there was a delay in it opening after the sluice, with his belief at the time of the event being that it wasn't discharging as much water as it potentially could have been.

The Acting Chief Executive next presented a graph of the South Forty Foot Drain levels for the current event. The Acting Chief Executive noted there is no ridge in the graph as there is no delay between the sluice and nav lock opening in this event. It was further noted that in this event the hydraulic doors of the sluice had been disconnected.

The Acting Chief Executive next showed a comparison of the two graphs with the same scale to show that, even with the delay in the nav lock opening in the first event, they are still discharging about the same amount of water.

It was confirmed that the green line is Chain Bridge. Mr P Holmes questioned if the black line (Black Hole Drove) is more important? The black traces of the two events were compared and concluded that again, they were similar. It was confirmed that the trace is jagged because the two pumps were pumping.

Mr J Fowler made reference to the graph, noting that he believes a lot more water was discharged with the nav lock on free float as opposed to on hydraulics.



The Acting Chief Executive continued by informing the committee that in the first event (December 2020) pumps at 8 stations were turned off and in the second event, pumps at 12 stations were turned off.

Twelve hour shifts were split between the Acting Chief Executive and Operations Manager throughout the events, with a view to training up the Works and Engineering Manager.

The Operations Manager and Pump Engineer attended a meeting with the EA, the notes from which were circulated via email prior to this meeting. The Acting Chief Executive noted that whilst some of things within may be disputable, it can generally be seen that it has been taken seriously and learnt from.

The Operations Manager continued by giving an update on the meeting held with the EA. The first question asked of the EA was why was the nav lock not opening when it could be? The EA responded that there were concerns over potentially damaging the asset. The Operations Manager also asked the EA if and when the crest levels of the South Forty Foot banks would be received? There was confusion amongst themselves from the EA, who believed they had already been sent, this information should therefore be forthcoming. The EA questioned what action is taken during the event, to which the Operations Manager explained is documented within the emergency plan but is adapted and changed as required in each event. The Operations Manager further added that the EA Duty Officer is not always directly employed by the EA and so because of this they have formed a fourteen scenario contingency plan, however, none of these scenarios recognised a contingency plan for not having pumps at Black Sluice Pumping Station (Boston). The Operations Manager has therefore still got to have further conversation with Adrian Clack at the EA regarding this contingency plan and the suggested use of Van Heck. The Operations Manager finally noted that actions taken from both the EA and the Board is to maintain better communication before, during and after an event.

Mr M Rollinson referred to the report on the incident in the agenda, noting that the thing that stood out to him the most was that a Board Member confirmed the Nav Lock was not open. Mr M Rollinson felt this was quite old fashioned, questioning whether it would be possible to have some form of remote reporting on this, given its importance to the catchment.

Mr J Fowler also noted that when he attended the site, the Sluice had already been running for a couple of hours and there wasn't even any personnel on site, questioning if it might be possible to be connected to the CCTV.

Mr M Brookes added that the documentation around operating the nav lock has still not been received, agreeing that CCTV or telemetry should be available so that officers know it is open when it should be.

The Operations Manager also added that, during an emergency, the EA Duty Officer isn't going to have time to go through a fourteen scenario document to aid with making a decision. The EA also noted that they are looking into ways of passing information to the Duty Officer and looking at trigger levels and the type of flows that means there is going to be an event. It was also noted that the EA are weakening their asset by having high levels in their main river, but the Board is also weakening it's assets by maintaining high levels within our catchments.

Mr M Rollinson further noted that amount of water entering the South Forty Foot Drain coming from the highland carriers.

The Acting Chief Executive also noted another outcome from the incident around communication with the Executive Committee members and Board members. It was explained that all members of the Emergency Response Team are invited into an operations Whats App group, which Executive members could be part of if they wanted, with the added suggestion of a daily update email to Board members.

Mr P Holmes noted that he asked the Acting Chief Executive whether Mr J Fowler could be involved with it, after him expressing an interest. Noting that a simple precis at the beginning and the end of the day would be helpful for others to know what it is going on. Mr J Fowler agreed that this would be beneficial, enabling him to see what stage of the event it is and how the system is coping.

Cllr P Bedford added that Ed Johnson sends an email to Witham 4<sup>th</sup> IDB Board Members.

All AGREED for all Executive Members to get a twice daily precis during events so that they are aware of the up to date situation.

1714 CONFIDENTIAL - EA PRECEPT NEGOTIATIONS - Agenda Item 12

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 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

1715 2021/22 BUDGET & TEN YEAR ESTIMATES - Agenda Item 13

The Acting Chief Executive presented the 2021/22 Budget, highlighting particular points to the committee as follows.

Administration and Establishment – There is an overall increase of 5.92% (£32,000 increase for the year). £24,000 of this is within administration salaries, assuming that Mr I Warsap is back by 1<sup>st</sup> April.

(a) BUDGET WITH 10 YEAR ESTIMATES

The Rates and Levies has an increase of 2.49% as agreed at the Executive Committee meeting held on 23<sup>rd</sup> September 2020. This is still to be updated as per the values at the 31<sup>st</sup> December 2020 (transfers from agricultural to Special Levy) following the Acting Chief Executive's site visits.

An extra line has been included; the reserve % of expenditure without the grants included.

(b) 2021/22 SUMMARY BUDGET BY MONTH

There were no further comments or questions.

(c) 2021/22 DETAILED BUDGET BY MONTH

Drain Maintenance has been calculated for the revised programme presented at the last Board Meeting, which is a 14% increase in summer cutting expenditure, which equates to a 5.89% overall increase, included within the 2021/22 budget.

(d) 10 YEAR CAPITAL SCHEMES

Over the next 4 years, there is £2.643 million pounds worth of Grant in Aid monies looking to be sourced. This therefore means that to get the required benefits, either from the Board or other partnership sources, up to £265,000, which isn't in the budget.

(e) 2021/22 WAGES ON-COST RESERVE BUDGET

There were no further comments or questions.

(f) 10 YEAR PLANT REPLACEMENT BUDGET

It was explained that contingency is being reviewed in relation to the failure of single pump pumping stations during events. During the Christmas 2020 event, the Board had two 6" pumps and two 8" pumps, which made up approximately 75% of the capacity of Dunsby Pumping Station. The Board tried to hire another 8" pump, but none were available and so one had to be borrowed from South Holland IDB.

Currently included within the budget is £145,000 for a 12" pump as worst case scenario, with a 8" pump probably being more suited for the Board's use.

Mr P Holmes noted the preference of a silent pack pump, noting that surely most of them would be working in remote locations, therefore noting if the silencer is necessary in light of the cost it adds.

The Operations Manager responded that without the silence pack, it would be less versatile and possibly not able to be used in every circumstance, such as using it to pump down for routine maintenance work.

The Chairman suggested he would like to get the purchase of one of these pumps in motion before the Board meeting, acknowledging that it is over the Executive's Committee's authorisation allowance.

Mr M Rollinson noted if there would be a possibility of purchasing one with a neighbouring IDB, acknowledging that both IDBs could need it at the same time.

The Chairman highlighted the age of some of the single pump pumping stations and how much work they are having to do. The Operations Manager added that it will provide a good level of contingency.

Mr P Holmes noted that although it is a big expenditure item at the beginning, over its lifetime and the contingency it will provide, it is quite negligible.

Mr J Fowler noted that he had seen a generator and electric pump being used, questioning if the generator could be used to run the pumping station? The Operations Manager noted that this could be investigated but questioned if it 'ticks as many boxes' in comparison to usability of a pump.

All AGREED that the 8" hush pack pump, at a cost of approximately £60,000, be provisionally ordered, pending confirmation from the Board at the next meeting to be held on 10<sup>th</sup> February. If the Board do not agree to the purchase, then the order can be cancelled.

1716 MAINTENANCE OF THE ACCESS TO GREAT HALE PUMPING STATION - Agenda Item 14

The Chairman presented this item.

All AGREED to pay an annual contribution of £150 towards maintenance of the access road to Great Hale Pumping Station.

1717 REVIEW POLICY No. 20 – OFFICER CAR LOAN - Agenda Item 15

The Acting Chief Executive noted that this has been brought to the meeting to make the committee aware of an unexpected result of the policy. The policy was originally intended for salaried Officers and those in receipt of Essential User Allowance.

The Workforce used to be paid weekly and receive travel time, but are now salaried and receive Essential User Allowance, therefore meaning that the Workforce are now eligible to use the policy. One member of the Workforce is using the policy.

1718 ANY OTHER BUSINESS - Agenda Item 16

There was no additional business.

There being no further business the meeting closed at 16:03.

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## MINUTES

of the proceedings of a meeting of the Executive Committee

held remotely on  
7<sup>th</sup> April 2021 at 2pm

### Members

Chairman - \* Mr K C Casswell

\* Cllr P Bedford

\* Mr J Fowler

\* Mr M Rollinson

\* Mr M Brookes

\* Mr P Holmes

\* Member Present

In attendance: Mr D Withnall (Finance Manager)  
Mr P Cookson (Solicitor specialising in employment)  
Mr C Harris (Internal Auditor)

Due to COVID-19, this meeting was held remotely in accordance with The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

#### 1761 APOLOGIES FOR ABSENCE - Agenda Item 1

There were no apologies of absence.

#### 1762 DECLARATIONS OF INTEREST - Agenda Item 2

There were no declarations of interest.

#### 1763 CHIEF EXECUTIVE OFFICER - Agenda Item 3

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 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

#### 1764 ANY OTHER BUSINESS - Agenda Item 4

##### (a) SOUTH LINGS WATER PARTNERSHIP (SLWP) ESIF BID

The Finance Manager referred to the ESIF bid, which is part of the SLWP, which is for the monitoring equipment. The bid is with Lincolnshire County Council (LCC), it is out for tender, however, one of the polices for this size bid is that 10% of the overall bid is withheld for 12 months as a retainer.

Officers have tried to come to an alternative arrangement such as a Memorandum of Understanding, Public Sector Cooperation Agreement etc. The Finance Manager added that the role the Board is playing is an intermediary, the 10% is the Board's money at risk. However, by not signing this agreement it is currently delaying the awarding of the contract.

The Chief Executive has therefore requested it be brought to the committee's attention, suggesting that it is signed based on the fact that the 10% retention will only be against BSIDB invoices for labour, possibly totalling £25,000 and therefore £2,500 retention. If everything is completed as it should in the 12 months the Board would then get the £2,500 back.

The Chairman added that the bid for around £700,000 worth of monitoring equipment being installed. There is a long term benefit to the Board.

All AGREED that the agreement with LCC for the SLWP ESIF Bid, for the installation and maintenance of the monitoring equipment, be signed, despite the 10% retention.

(b) COVID-19 - WORKING FROM HOME

The Finance Manager informed the committee, that it was planned for the office to re-open on Monday 12<sup>th</sup> April 2021. During his most recent press conference, the Prime Minister has emphasised that the 'work from home' guidance will continue, encouraging people to work from home wherever possible, in accordance with the government roadmap.

On the 12<sup>th</sup> April, all non-essential retail, hairdressers etc. are due to reopen, which is why it was planned for the office to reopen on the 12<sup>th</sup> April.

From the point of view of the Chief Executive, he believes that the Prime Minister will continue to advise working from home for the rest of the year, and possibly into next year. The Chief Executive therefore suggests that the re-opening of the office goes ahead on 12<sup>th</sup> April for those that wish to return to the office. It has also been suggested that some employees could work on a hybrid basis, part home part office.

The Finance Manager noted that he and the Chief Executive have discussed returning with employees. The opinion of Miss J Baxter, minute taker, was asked who responded that working from home has gone on for some time now, completing work may be quicker and easier in the office and so was not concerned about returning to the office but was equally of the mind that if it is safer to stay at home, in line with the government guidance, would not be against this either.

The Finance Manager also added that he has signed the Board up for workplace testing which will provide two tests, per week, per employee for 25 employees. It is supposed to be for business' with more than 50 employees, but the Finance Manager is hoping to be successful due to being a public body.

The Finance Manager noted that remote meetings are allowed until 7<sup>th</sup> May 2021, ADA are trying to extend this, it being thought that the Standing Orders could be changed again to extend it further. ADA have put to Defra the option of fully remote and hybrid meeting as well as face to face meetings, as it needs an Act of Parliament, which is hoped to be in place by 7<sup>th</sup> May 2021.

The Inspections for the Northern and Southern Works Committees were noted, suggesting it may have to be an open sided marquee with a BBQ, with people arriving in sperate cars, noting that the location will have to be chosen carefully because of the amount of cars that will require parking room.

There being no further business the meeting closed at 15:24.

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## MINUTES

of the proceedings of a meeting of the Executive Committee

held remotely on  
5<sup>th</sup> May 2021 at 10am

### Members

Chairman - \* Mr K C Casswell

\* Cllr P Bedford

\* Mr J Fowler

\* Mr M Rollinson

\* Mr M Brookes

\* Mr P Holmes

\* Member Present

In attendance: Mr D Withnall (Acting Chief Executive)  
Mr P Cookson (Solicitor specialising in employment)  
Mr C Harris (Internal Auditor)

Due to COVID-19, this meeting was held remotely in accordance with The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

#### 1765 APOLOGIES FOR ABSENCE - Agenda Item 1

There were no apologies of absence.

#### 1766 DECLARATIONS OF INTEREST - Agenda Item 2

There were no declarations of interest.

#### 1767 CONFIDENTIAL - CHIEF EXECUTIVE OFFICER - Agenda Item 3

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 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

#### 1768 ANY OTHER BUSINESS - Agenda Item 4

##### (a) POTENTIAL TO EXTEND THE BOARD'S CATCHMENT

The Chairman explained that Welland and Deeping IDB no longer wish to manage their extended area. The area was displayed on screen.

If the Board were to take it on, it would double the size of the Board's current catchment area.

The Chairman believed that, if manageable, the Board should take it on.

The Acting Chief Executive explained that, over a comparative set period, the Board's recharge was £850, in comparison to Welland & Deepings IDB having a recharge of £2,200 for this area, giving an indication for the amount of consent applications dealt with. It was further explained that the Board already complete a lot of work in the area for SKDC and so already have an involvement. To manage it, options would have to be considered in order to take some workload and pressure of the Planning and Byelaw Officer. The Acting Chief Executive felt it would be a positive step if the Board decided to take it on.

Committee members expressed their general support for the idea of taking the area on.

Mr M Rollinson added that it is a big decision to make and needs further investigation and consideration. He further questioned where the final destination of the water is from in that area, as he was of the opinion that the Board don't want to be taking on anything where the Board don't have any control of the end point.

The Acting Chief Executive noted that more information can be put together and presented to the Board.

The map will be circulated to committee members.

(b) 2021 MEETING SCHEDULE AMENDED

The Acting Chief Executive presented the below amended timetable for the Autumn / Winter 2021 Meetings in order to accommodate two works inspections in light of the Spring Works Committee Meetings being virtual meetings only with no inspection due to COVID-19.

Northern Works Inspection	Tuesday 7 <sup>th</sup> September	-
Southern Works Inspection	Tuesday 28 <sup>th</sup> September	-
Executive	Tuesday 12 <sup>th</sup> October	2pm
Audit & Risk	Tuesday 2 <sup>nd</sup> November	2pm
Board	Tuesday 23 <sup>rd</sup> November	2pm
Executive	Tuesday 14 <sup>th</sup> November	2pm

It was noted that the usual meeting day of a Wednesday has been changed to a Tuesday due to the Administration Assistant attending college on a Wednesday from September 2021.

The Acting Chief Executive noted that the new Board forms on the 1<sup>st</sup> November 2021 and there is a proposed Audit & Risk Meeting on the 2<sup>nd</sup> November and so it may need to be changed to before 1<sup>st</sup> November as the Board won't be formed until the Board meeting on the 23<sup>rd</sup> November.

These meeting dates will be presented to the Board to confirm.

(c) DEPOT / PLANT COSTS

The following depot / plant costs were displayed on screen.



- Extractor fan (HSE compliance) £4,650
- Gate (motor upgrade & HSE Compliance) £2,600
- Store Door (Wear & Tear, coming off rollers) £5,140
- Total charge: £12,390

All AGREED that these works are necessary and to proceed with them being funded from the Plant Replacement Reserve..

There being no further business the meeting closed at 12:07.

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## MINUTES

of the proceedings of a meeting of the Executive Committee

held remotely on  
12<sup>th</sup> May 2021 at 2pm

### Members

Chairman - \* Mr K C Casswell

\* Cllr P Bedford

\* Mr J Fowler

\* Mr M Rollinson

\* Mr M Brookes

\* Mr P Holmes

\* Member Present

In attendance: Mr D Withnall (Acting Chief Executive)  
Mr I Warsap (Suspended Chief Executive – joined part way through meeting)

The Acting Chief Executive explained that there were temporary amendments made to the Standing Orders last year to allow remote meetings to take place due to COVID-19, which had an expiry of 7<sup>th</sup> May 2021. There has now been a permanent replacement paragraph added, as displayed on screen, to allow for remote meetings to continue, which will be presented at the next meeting of the Board for approval, but are required to be presented at the beginning of any meeting prior to that due to the temporary version having expired. All APPROVED.

#### 1780 APOLOGIES FOR ABSENCE - Agenda Item 1

There were no apologies of absence.

#### 1781 DECLARATIONS OF INTEREST - Agenda Item 2

There were no declarations of interest.

#### 1782 CHIEF EXECUTIVE OFFICER - Agenda Item 3

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 1(2) of the Public Bodies (Admission to Meetings) Act 1960.

There being no further business the meeting closed at 11:00am.

# **BLACK SLUICE INTERNAL DRAINAGE BOARD**

## **EXECUTIVE COMMITTEE - 16 JUNE 2021**

### **AGENDA ITEM 07(a)**

#### **PERIOD 12 MANAGEMENT ACCOUNTS**

##### **Income**

- Drainage Rates are £3,050 under budget following in year adjustments including a Special buildings adjustment as it is no longer special.
  - £867.40 remained uncollected at year end and is with the Bailiff, delayed due to COVID
- An additional £106,986 was claimed in Grants as contingencies for the NFFD and Sempringham PS Schemes.
- £75,000 of the £100,000 for the Upper Catchments NFM scheme was received in the year and shows as a grant, even though it was Local Levy.
- Consents are £21,900 more than budgeted due to complete of all the consents for The Viking Link and Tritton Knoll projects now being completed. All accruals have therefore been released.
- Highland Water estimate b/f and this year have been more than expected due to the excessive pumping resulting in £11,964 income more than budget.
- Recoverable Income has only come in at £368k compared to a budget of £702k (£894,945 has been carried over into 2021/22 for works to be completed)
- Excluding rechargeable and Grant income and additional £31,347 over budget has been collected.

##### **Expenditure**

- Overall schemes look to be £491,524 underspent but £537,523 is grant and local levy money that will be spent in 2021/22
  - £75,971 was spent on emergency works that was not included in the budget
  - £49,550 budget was not spent on jetting pipelines to conserve budget for emergency works, will have to be re-budgeted at some point
  - £244,473 not spent on the NFFD scheme due to Royal Smals being unable to enter the country (deferred to October 2021)
  - Local Levy Upper Catchment NFM works continue into 2021/22 with the aim now to be completed by the end of June 2021
  - £4,395 Overspend on Culvert replacements
  - Sempringham PS refurb delayed to 2021/22 due to COVID
  - Chain Bridge PS Refurb of Weedscreen and Dyke Fen PS Control panel upgrades show as an Overspend but are schemes from 2019/20 completed 2020/21.
  - PS Automation and Gauge Boards scheme is underspent by £101,874 with £110k to be claimed from Local Levy of FDGiA when the mechanism to claim has been agreed.
- Pumping Station Maintenance overall is £197,096 overspent. The attached analysis shows a breakdown by category for the past ten years.
  - Electric is £132k above the average at £242k but this is still £137k less than the previous year.

- £31k extra labour due to emergencies & Pump Engineer shielding excluding £18k Pump Engineer recharges charged back to Wage Oncost Reserve
- £30 for pump repairs dues to excessive pumping in winter 2019/20
- £25k more than average plant usage due to Winter 2019/20 conditions
  
- Drain Maintenance overall £20,089 underspent
  - Summer cutting 1.9% over spent (£9,562)
  - Drain Maintenance 2.64% overspent (£6,446)
  - £22,613 of Bushing budget and £13,484 jetting budget not spent to offset some overspends
- Additional £29,472 spent in Admin Salaries for Acting up and Discretionary payments for emergencies
- Computer costs £5k more than last year due to three year contracts becoming due from installation of Network Security elements.

### **Overall**

- An additional £185,527 will be required from reserves than the initial budget

### **Balance Sheet**

- A total surplus of £330,469 was charged to the Plant replacement Reserve. The budget was £193,800.
  - No increases to the recharge rates were implemented in 2020/21
  - No increases are proposed for 2021/22
- Wages oncost account finishes the year in credit by £27,810.
  - This is a favourable position with it turning around £54,711 in the year with all the additional employment costs associated with COVID.
- The Brewin Dolphin Investment ends the year valued at £487,758 having generated £16,589 in the year.
  - Estimated Income for the next 12 months is only £14,247

# Black Sluice Internal Drainage Board

## Project Summary

### 2020/21

Period 12 - March 2021

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	3,518	625	2,893	2,143,773	2,146,823	(3,050)	2,143,632	141	2,094,287	49,486
Interest & Grants	200,103	111,177	88,926	333,233	128,501	204,732	243,845	89,388	428,856	(95,624)
Development Fund	5,000	5,000	0	5,000	5,000	0	5,000	0	5,000	0
Other Income	26,695	2,450	24,245	58,526	22,866	35,660	34,097	24,429	24,308	34,218
Rechargeable Income	92,075	390,320	(298,245)	368,040	702,101	(334,061)	632,607	(264,567)	507,653	(139,613)
Solar Panel Income	415	1,594	(1,179)	17,121	18,384	(1,263)	17,572	(451)	16,605	516
<b>Total Income</b>	<b>327,807</b>	<b>511,166</b>	<b>(183,359)</b>	<b>2,925,693</b>	<b>3,023,675</b>	<b>(97,982)</b>	<b>3,076,753</b>	<b>(151,060)</b>	<b>3,076,709</b>	<b>(151,017)</b>
Schemes	76,254	0	(76,254)	272,293	489,000	216,707	529,395	257,102	365,338	93,045
Pumping Station Schemes	1,257	301,671	300,414	171,854	446,671	274,817	464,905	293,051	95,185	(76,669)
Pumping Station Maintenance	19,901	46,837	28,141	326,769	377,406	(197,096)	478,196	(96,306)	286,854	101,927
Electricity	(1,205)			247,733					389,576	0
Drain Maintenance	46,170	108,870	62,700	823,466	843,555	20,089	842,905	19,439	683,540	(139,925)
Environmental Schemes	6,328	13,323	6,995	15,873	20,401	4,528	15,934	61	5,283	(10,590)
Administration & Establishment	47,298	53,976	6,678	559,536	532,753	(26,783)	556,161	(3,375)	552,154	(7,382)
EA Precept	0	0	0	276,552	276,552	0	276,552	0	276,552	0
Rechargeable Expenditure	68,253	0	23,822	315,597	631,891	316,294	368,040	52,443	440,875	(14,335)
Solar Panel Expenses	0	0	0	2,327	2,483	156	2,564	237	2,433	106
<b>Total Expenditure</b>	<b>264,256</b>	<b>524,677</b>	<b>352,496</b>	<b>3,012,001</b>	<b>3,620,712</b>	<b>608,711</b>	<b>3,534,652</b>	<b>522,651</b>	<b>3,097,792</b>	<b>(53,823)</b>
<b>Surplus / (Deficit)</b>	<b>63,551</b>	<b>(13,511)</b>	<b>77,062</b>	<b>(86,308)</b>	<b>(597,037)</b>	<b>510,729</b>	<b>(457,899)</b>	<b>371,591</b>	<b>(21,083)</b>	<b>(65,226)</b>
<b>Movement on reserves</b>										
Plant Reserve	324,276	0	(324,276)	0	0	0	0	0	0	0
Pump Engineer Oncost	(13,644)	0	13,644	0	0	0	20,317	20,317	0	0
Wages oncost Reserve	60,844	0	(60,844)	0	0	0	0	0	0	0
Grants Manager	0	0	0	0	0	0	0	0	0	0
<b>Surplus / (Deficit)</b>	<b>(307,926)</b>	<b>(13,511)</b>	<b>448,538</b>	<b>(86,308)</b>	<b>(597,037)</b>	<b>510,729</b>	<b>(478,216)</b>	<b>351,274</b>	<b>(21,083)</b>	<b>(65,226)</b>

# Black Sluice Internal Drainage Board

## Drainage Rates & Special Levies

### 2020/21

**Period 12 - March 2021**

#### Drainage Rates & Special Levies Due

##### Drainage Rates

Annual Drainage Rates - Land and/or buildings	1,073,939.99	
Land/Property - Value Decreased	(8,234.17)	
Land/Property - Value Increased	3,191.32	
New Assessment	1,948.84	
Write Offs & Irrecoverables	(159.55)	
Adjustments required for Special Levy		
Summons Collection Costs	175.00	

<b>Balance</b>	1,070,861.43	49.95%
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##### Special Levies

Boston Borough Council	813,156.42	
South Holland District Council	131,037.08	
North Kesteven District Council	69,496.10	
South Kesteven District Council	59,220.12	

	1,072,909.72	50.05%
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<b>Total Due</b>	<b>2,143,771.15</b>	<b>100.00%</b>
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#### Drainage Rates & Special Levies Collected

B/F Arrears/(Allowances)	149.37	
Payments Posted	1,061,139.28	
Returned Amount		99.92%
Paid Refund	(539.30)	
Bourne North Fen Trust Contribution	9,244.68	
Special Levies Received	1,072,909.72	100.00%

<b>Total Received</b>	<b>2,142,903.75</b>	
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#### Drainage Rates & Special Levies Debtors

Special Levy Outstanding	0.00	0.00%
Drainage Rates Outstanding	867.40	0.08%

	867.40	
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	<b>2,143,771.15</b>	
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# Black Sluice Internal Drainage Board

## Income & Expenditure Summary

### 2020/21

Period 12 - March 2021

	This Year	Last Year	Variance
Drainage Rates	1,070,863	1,054,695	16,168
Special Levies	1,072,910	1,039,592	33,317
Recoverable	368,040	507,653	(139,613)
Misc Income	397,512	459,850	(62,338)
Solar Panel Income	17,121	16,605	516
	<b>2,926,446</b>	<b>3,078,395</b>	<b>(151,949)</b>
Employment Costs	1,207,599	1,199,214	(8,386)
Property	304,743	440,566	135,823
General Expenses	247,110	192,741	(54,369)
Materials / Stock	69,745	58,944	(10,801)
Motor & Plant	362,743	323,502	(39,241)
Miscellaneous	441,703	645,666	203,963
Recharges	(275,413)	(367,673)	(92,260)
Plant	654,524	606,518	(48,006)
<b>Total Expenditure</b>	<b>3,012,755</b>	<b>3,099,478</b>	<b>86,723</b>
<b>Net Surplus / (Deficit)</b>	<b>(86,309)</b>	<b>(21,082)</b>	<b>(65,226)</b>

# Black Sluice Internal Drainage Board

## Balance Sheet at Period End

2020/21

Period 12 - March 2021

	<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	839,120		830,948	
<b>Fixed Assets</b>		<u>5,569,824</u>		<u>5,561,652</u>
Stock	33,807		30,399	
Debtors Control	169,497		108,684	
VAT	(103,320)		15,191	
Car Loans	10,631		16,838	
Prepayments	81,236		47,037	
Drawings Bank Account	9,056		10,000	
Call Bank Account	311,201		311,200	
Petty Cash	242		278	
Highland Water	6,743		3,220	
Work in Progress	3,210		0	
Nat West Government Procurement C	(255)		(422)	
Brewin Dolphin Investment	487,758		442,850	
Natwest Reserve Account	1,660,165		548,326	
<b>Total Current Assets</b>		<u>2,670,838</u>		<u>1,533,451</u>
Trade Creditors	(172,159)		(113,343)	
PAYE & NI Control Account	0		0	
Superannuation Contrl Account	0		0	
Accruals	(908,466)		(117,104)	
<b>Total Liabilities</b>		<u>(1,080,625)</u>		<u>(230,447)</u>
Pension Liability		(3,476,000)		(2,744,000)
		<u><b>3,684,038</b></u>		<u><b>4,120,656</b></u>
Capital Reserve	5,569,826		5,561,654	
Pension Reserve	(3,476,000)		(2,744,000)	
Brewin Dolphin Revaluation	(12,242)		(57,150)	
<b>Total Capital</b>		<u>2,081,584</u>		<u>2,760,503</u>
Revenue Reserve	1,220,944		1,242,026	
Development Reserve	275,903		182,703	
Plant Reserve	164,105		(16,592)	
Wages Oncost Reserve	27,810		(26,902)	
General Resere	(86,309)		(21,082)	
<b>Total Reserves</b>		<u>1,602,454</u>		<u>1,360,152</u>
		<u><b>3,684,038</b></u> 0		<u><b>4,120,656</b></u>
<b><u>Cash &amp; Bank Balances</u></b>				
Drawings Account		9,056		
Call Account		9,686	311,201	
Natwest Reserve Account @ 0.01%		1,660,165		
Petty Cash		242		
Chargecard		(255)		
Monmouthshire BS @ 0.40%		301,515	30 Day Notice	
		<u><b>1,980,409</b></u>		



# Black Sluice Internal Drainage Board Investment Summary

2020/21  
Period 12 - March 2021

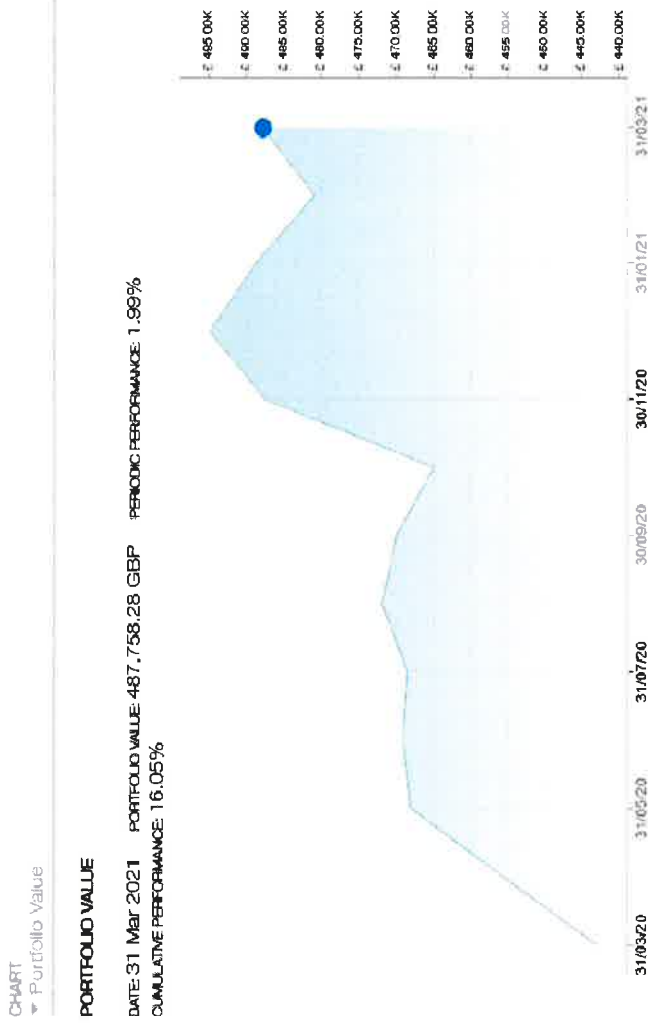
PORTFOLIO P1684056 VALUATION DATE 14 Apr 2021 ●

31/03/2020 - 31/03/2021 ▾

## Portfolio Overview



## Performance



## Portfolio Summary

BOOK COST  
**474,138.43 GBP**

OVERALL GAIN OR LOSS  
**2.87%**

ESTIMATED ANNUAL INCOME  
**14,246.88 GBP**

ESTIMATED YIELD %  
**2.92%**

Projec	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2001	Allen House	£ 694	£ 1,006	£ 1,939	£ 2,358	£ 1,303	£ 1,623	£ 1,325	£ 1,026	£ 897	£ 12,171
2002	Bicker Eau	£ 3,855	£ 2,915	£ 3,889	£ 3,495	£ 5,232	£ 612	£ 2,855	£ 7,778	£ 3,314	£ 33,945
2003	Bicker Fen	£ 6,169	£ 4,414	£ 3,150	£ 3,530	£ 2,196	£ 14,631	£ 6,317	£ 8,325	£ 6,359	£ 55,090
2004	Swineshead	£ 18,858	£ 11,454	£ 13,104	£ 5,451	£ 6,731	£ 20,905	£ 13,849	£ 27,701	£ 25,755	£ 143,807
2005	Chain Bridge	£ 15,994	£ 16,596	£ 8,663	£ 7,665	£ 10,805	£ 8,354	£ 7,674	£ 29,662	£ 17,903	£ 123,316
2006	Wyberton Marsh	£ 18,183	£ 15,820	£ 12,377	£ 6,419	£ 11,824	£ 11,572	£ 9,048	£ 24,414	£ 23,724	£ 133,381
2007	Kirton Marsh	£ 13,120	£ 6,228	£ 6,696	£ 13,763	£ 10,664	£ 3,265	£ 8,582	£ 17,003	£ 11,154	£ 83,945
2008	Ewerby	£ 9,933	£ 4,492	£ 6,145	£ 5,418	£ 10,260	£ 127	£ 7,747	£ 13,135	£ 9,664	£ 66,923
2009	Heckington	£ 7,511	£ 6,168	£ 4,552	£ 3,177	£ 3,996	£ 5,914	£ 5,982	£ 17,576	£ 9,395	£ 64,272
2010	Great / Little Hale	£ 9,784	£ 6,901	£ 5,576	£ 3,095	£ 7,044	£ 5,462	£ 6,528	£ 19,179	£ 11,511	£ 75,081
2011	Holland Fen	£ 19,290	£ 15,269	£ 11,191	£ 8,037	£ 8,665	£ 11,995	£ 11,488	£ 37,668	£ 25,122	£ 148,726
2012	Cooks Lock	£ 6,434	£ 13,959	£ 7,723	£ 9,692	£ 31,573	£ 8,981	£ 7,648	£ 21,314	£ 11,548	£ 118,873
2013	Damford	£ 8,347	£ 5,978	£ 6,774	£ 2,859	£ 2,970	£ 6,165	£ 5,877	£ 13,521	£ 10,132	£ 62,621
2014	South Kyme	£ 5,677	£ 7,160	£ 4,023	£ 3,001	£ 3,651	£ 6,921	£ 4,112	£ 9,970	£ 8,575	£ 53,090
2015	Amber Hill / Trinity College	£ 7,356	£ 7,099	£ 5,486	£ 4,544	£ 2,103	£ 8,363	£ 3,210	£ 9,715	£ 6,979	£ 54,856
2016	Helpingham	£ 4,281	£ 3,287	£ 3,815	£ 4,309	£ 2,257	£ 5,529	£ 3,884	£ 13,779	£ 8,815	£ 49,956
2017	Swaton	£ 4,107	£ 3,289	£ 3,085	£ 1,635	£ 3,063	£ 5,566	£ 5,063	£ 11,147	£ 6,470	£ 43,425
2018	Horbling	£ 12,527	£ 8,119	£ 6,939	£ 8,349	£ 6,458	£ 4,258	£ 8,203	£ 21,715	£ 10,964	£ 87,532
2019	Billingborough	£ 4,344	£ 4,545	£ 2,697	£ 2,277	£ 3,005	£ 5,244	£ 3,274	£ 8,061	£ 5,092	£ 38,538
2020	Sempringham	£ 5,451	£ 4,761	£ 4,563	£ 4,094	£ 5,100	£ 5,908	£ 5,599	£ 10,970	£ 6,963	£ 53,408
2021	Dowsby Fen	£ 3,184	£ 2,637	£ 7,977	£ 2,004	£ 2,397	£ 2,505	£ 3,952	£ 15,512	£ 17,061	£ 57,228
2022	Gosberton	£ 21,367	£ 14,390	£ 13,314	£ 6,879	£ 9,027	£ 10,176	£ 9,639	£ 24,194	£ 16,133	£ 125,119
2023	Dowsby Lodge	£ 3,674	£ 2,528	£ 2,027	£ 1,604	£ 3,512	£ 2,723	£ 1,519	£ 11,347	£ 4,581	£ 33,515
2024	Rippingale	£ 6,630	£ 4,367	£ 2,668	£ 1,873	£ 3,153	£ 4,664	£ 3,559	£ 6,704	£ 5,025	£ 38,642
2025	Dunsby	£ 4,813	£ 4,528	£ 4,960	£ 6,878	£ 1,826	£ 2,878	£ 3,851	£ 6,972	£ 46,877	£ 83,582
2026	Pinchbeck	£ 2,849	£ 4,455	£ 491	£ 5,234	£ 1,739	£ 4,272	£ 4,831	£ 5,118	£ 9,697	£ 38,686
2027	Hacconby	£ 4,424	£ 4,095	£ 3,445	£ 5,807	£ 3,142	£ 4,122	£ 5,121	£ 7,405	£ 8,771	£ 46,332
2028	Hack Hole	£ 24,897	£ 23,024	£ 22,176	£ 8,344	£ 9,615	£ 10,586	£ 14,079	£ 36,257	£ 26,724	£ 175,702
2029	Twenty	£ 3,037	£ 2,294	£ 1,409	£ 2,595	£ 1,782	£ 2,788	£ 2,095	£ 5,100	£ 1,904	£ 23,004
2030	Dyke Fen	£ 17,776	£ 14,765	£ 14,697	£ 9,543	£ 11,943	£ 10,347	£ 15,745	£ 32,239	£ 22,467	£ 149,524
2031	Quadrang Low Fen	£ 6,346	£ 4,045	£ 2,719	£ 2,181	£ 3,512	£ 4,875	£ 3,237	£ 14,199	£ 12,153	£ 53,267
2032	Donington North Ings	£ 16,195	£ 14,721	£ 14,118	£ 5,148	£ 6,629	£ 8,678	£ 10,505	£ 24,767	£ 14,493	£ 115,253
2033	Donington Mallard Hrn	£ 2,271	£ 3,819	£ 3,407	£ 2,514	£ 8,465	£ 2,445	£ 7,986	£ 12,402	£ 4,078	£ 42,497
2034	Donington Wykes	£ 4,581	£ 3,031	£ 3,825	£ 3,046	£ 15,251	£ 2,897	£ 3,325	£ 6,528	£ 4,314	£ 46,798
2050	PS General	£ 122,762	£ 105,968	£ 104,067	£ 144,204	£ 119,604	£ 137,635	£ 130,833	£ 144,026	£ 159,889	£ 1,168,989
Total		£ 426,724	£ 358,129	£ 323,689	£ 311,022	£ 340,495	£ 341,563	£ 348,541	£ 676,429	£ 574,502	£ 3,701,095

Projec	Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	Total
2003	Electricity	£ 193,360	£ 137,019	£ 112,365	£ 96,727	£ 116,726	£ 67,381	£ 112,643	£ 379,559	£ 242,294	£ 1,458,073
3013	Insurance	£ 39,790	£ 38,729	£ 43,427	£ 49,237	£ 36,054	£ 49,515	£ 48,046	£ 52,167	£ 53,832	£ 410,797
7001	Workforce Labour	£ 63,095	£ 45,283	£ 35,877	£ 32,780	£ 40,188	£ 81,079	£ 63,459	£ 84,127	£ 114,929	£ 560,816
7060	Workshop Recharges	£ 14,835	£ 13,129	£ 12,989	£ 4,478	£ 4,500	£ 5,255	£ 6,981	£ 10,878	£ 11,831	£ 84,875
7061	Pump Eng.	£ 57,969	£ 58,179	£ 55,521	£ 68,593	£ 75,196	£ 75,687	£ 60,891	£ 57,740	£ 39,593	£ 549,369
7062	Property Costs	£ 9,163	£ 32,174	£ 17,644	£ 19,895	£ 31,692	£ 7,541	£ 3,389	£ 3,553	£ 3,301	£ 128,351
<<300	Other General Expenses	£ 10,152	£ 10,848	£ 8,249	£ 9,021	£ 7,942	£ 7,699	£ 13,271	£ 19,051	£ 15,680	£ 101,914
<<400	Other Maintenance	£ 15,856	£ 7,135	£ 17,842	£ 10,850	£ 13,234	£ 10,044	£ 12,734	£ 17,491	£ 50,262	£ 155,447
<<600	Miscellaneous Costs	£ 535	£ 5,040	£ 6,967	£ 6,794	£ 934	£ 16,672	£ 945	£ 9,156	£ 150	£ 47,192
<<900	Plant	£ 21,969	£ 10,593	£ 12,808	£ 5,577	£ 14,029	£ 20,692	£ 26,182	£ 42,709	£ 42,631	£ 197,189
<<815	Other Recharges	£ -	£ -	£ -	£ 7,072	£ -	£ -	£ -	£ -	£ -	£ 7,072
Total		£ 426,724	£ 358,129	£ 323,689	£ 311,022	£ 340,495	£ 341,563	£ 348,541	£ 676,429	£ 574,502	£ 3,701,095

% Increase	-16%	-10%	-4%	9%	-20%	-3%	109%	85%
% Increase excluding Electric & Insurance	-6%	-8%	-2%	14%	16%	3%	46%	69%

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# Annual Governance and Accountability Return 2020/21 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 that:
  - 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 2020/21

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 must** be completed by the authority's internal auditor.
  - **Sections 1 and 2 must** 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 on the authority website/webpage **before 1 July 2021**.
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) **no later than 30 June 2021**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2021
  - 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 2020/21

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 limited assurance review and is able to give an opinion, 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 the authority website/webpage:

Before 1 July 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 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 (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *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 AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR 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 before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- 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 authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR 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 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage 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 2021**.

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 <b>the dates set for the period for the exercise of public rights</b> , 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', has an explanation been published?		
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 published?		
	Has the bank reconciliation as at <b>31 March 2021</b> 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? <b>NB:</b> 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](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)

# Annual Internal Audit Report 2020/21

Black Sluice Internal Drainage Board

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During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 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	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 bank account reconciliations were properly carried out during the year.			
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 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")			
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).			
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes).			
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	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

Name of person who carried out the internal audit

DD/MM/YYYY DD/MM/YYYY DD/MM/YYYY

ENTER NAME OF INTERNAL AUDITOR

Signature of person who carried out the internal audit

SIGNATURE REQUIRED

Date

DD/MM/YYYY

\*If the response is 'no' please 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 2020/21

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 2021, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			<i>'Yes' means that this authority:</i> <i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

\*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 must be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

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## Section 2 – Accounting Statements 2020/21 for

### Black Sluice Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	897,175	860,154	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	2,094,287	2,143,773	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	982,421	781,920	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	1,118,152	1,130,416	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
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	1,995,577	1,552,975	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	860,154	1,102,456	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	869,382	1,980,409	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	6,061,652	6,069,824	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 2021 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

20/05/2021

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

30/06/2021

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED





# BLACK SLUICE INTERNAL DRAINAGE BOARD

## EXECUTIVE COMMITTEE - 16 JUNE 2021

### AGENDA ITEM 08

#### FINANCE AND RATINGS REPORT

##### Introduction

Following the production of the year end accounts the overall situation on paper does not look too bad until the funds that are being held over the year end for the EA are realised which equates to a total of £1.6m (Delayed grants and local levy works amount to £747,246 with another £895k of PSCA work).

Grant Income now has to be recorded in the year it is received with the expenditure recorded in the year it is expended. To account for this we have reviewed the final position at the end of 2020/21 and then carried over works not completed in 2020/21 and included them as expenditure in 2021/22. The balance at the end of 2021/22 is therefore where I have drawn comparison to the approved budget and this shows us to have £390,230 less in the General Reserve than the approved budget partly consisting of;

- |   |           |
|---|-----------|
| • 2020/21 Pumping Station maintenance       | +£197,102 |
| • 2020/21 Emergency Works                   | +£ 75,971 |
| • 2020/21 Admin & Establishment - Acting up | +£ 29,472 |
| • 2020/21 Schemes Overspend                 | +£ 10,800 |

This would result in the General Reserve dropping as low as £270k in 2027/28 which would be 9.21% of expenditure and not in line with the current policy of 20% of expenditure with a long term balanced budget.

Appendix A1 shows the situation with the yearend figures and EA Grant funded schemes brought forward included.

##### Budget Amendment Proposal

**Plant Account** - Due to the success of the Plant Account last year with increased recharges, gas oil prices dropping during lockdown and reduced maintenance the balance is not forecast to drop below £210k in the next ten years. Given the withdrawal of red Diesel from 01 April 2022 it is estimated that an additional £43k will be required from next year onwards so an over budgeted balance will be useful but it is proposed that £100k can be transferred from the Plant Account to the General Reserve. The amended 10 year Plant Account budgets are included at Appendix B and includes this adjustment and the Depot repairs agreed at the previous Exec meeting.

**Schemes** It is proposed to re-work the ten year schemes budget, included at appendix C, with the following amendments being made immediately and the long term plan being adjusted to accommodate these changes being presented to the Works Committee's at their inspection in September.

- Defer £10,000 for Kirton Marsh Roof in 2021/22
- Defer £9,000 for Horbling PS Roof in 2020/21
- Defer the £90,000 for the replacement of Dunsby PS Weedscreen Cleaner in 2022/23
- Defer the £65,000 for the SFFD Works in 2022/23 and £65,000 in 2023/24
- Include £20,000 in the budget for the Board's contribution to the Leaveslake Drove Scheme
- Include the £1,000 in the budget for the Board's contribution to the Lane Dyke Culvert Scheme.
- The adjustment in purple was proposed to the works committees to change the allocation of budget to replace the Great Hale PS Weedscreen Cleaner to the refurbishment of the Wyberton PS Pumps which is a higher priority.

The net effect of all these schemes is a reduction over 3 years of £318,000 of Board expenditure shown on the 10 year estimates and budgets at appendix A2. This amended proposal would then comply with the aims of the Reserve policy over the ten year period.

### **Current Year Drain Maintenance Overspends**

Due to a delay in being able to start the EA's PSCA work and the EA's recovery works brought forward from last year desilting works from last year have run into period 1 and 2 of 2021/22 for which no budget was allocated. At the end of week 8 in Period 2 the overspend was £92k with another week to go.

To recover this overspend we will delay the start of the desilting season at the end of the year by two months to recover £93k in periods 9 and 10. This will mean a reduced desilting target will have to be planned for winter 2021/22. Instead our workforce will be working on the construction schemes relating to the Leaveslake Drove Culvert and Lane Dyke Culvert along with any unfinished works for the EA PSCA orders in relation to recovery and the Swaton NFM works.

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## 2021/22 Budget and 10 Year Estimates

Revised for Year End figures

Income	Actual	Budget	Forecast @ P06		Budget / Estimates									
			2020/21	2020/21	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Rates and Levies	2,094,287	2,146,823	2,154,480	2,143,773	2,206,499	2,261,829	2,318,836	2,377,519	2,436,203	2,496,563	2,558,600	2,622,313	2,687,703	2,754,770
Interest & Investment Income	22,992	18,500	15,648	16,247	16,500	16,830	17,167	17,510	17,860	18,217	18,582	18,953	19,332	19,719
Grants/Local Levy	405,864	110,000	116,986	316,986	400,000	520,000	790,000	521,000	530,000					
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	5,000	5,000
Other Income	24,308	22,866	33,611	58,526	22,866	23,323	23,790	24,266	24,751	25,246	25,751	26,266	26,791	27,327
Rechargeable Income	507,653	702,100	685,986	368,040	595,302	570,608	276,020	281,541	287,171	292,915	298,773	304,749	310,844	317,060
Solar Panel Income	16,605	18,383	17,476	17,121	18,751	19,126	19,509	19,899	20,297	20,703	21,117	21,539	21,970	22,409
<b>TOTAL INCOME</b>	<b>3,076,709</b>	<b>3,023,672</b>	<b>3,029,187</b>	<b>2,925,693</b>	<b>3,264,918</b>	<b>3,416,716</b>	<b>3,450,321</b>	<b>3,246,734</b>	<b>3,321,282</b>	<b>2,858,644</b>	<b>2,927,822</b>	<b>2,998,820</b>	<b>3,071,640</b>	<b>3,146,286</b>

Expenditure	Actual	Budget	Forecast @ P06		Budget / Estimates									
			2020/21	2020/21	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Capital Schemes	415,118	249,000	275,795	259,800	204,000	250,000	257,000	241,000	254,000	255,000	273,000	281,000	290,000	317,000
FDGiA/Local Levy funded Schemes	45,406	686,671	430,495	184,348	1,030,855	520,000	790,000	521,000	530,000					
Pumping Station Maintenance	676,429	377,400	385,138	574,502	392,841	400,698	408,712	416,886	425,224	433,728	442,403	451,251	460,276	469,481
Electricity														
Drain Maintenance	683,540	843,556	820,873	823,466	893,205	911,069	929,290	947,876	966,834	986,170	1,005,894	1,026,012	1,046,532	1,067,463
Environmental Works	5,283	20,400	18,046	15,873	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
Administration & Establishment	552,154	532,754	534,523	559,536	564,314	575,600	587,112	598,855	610,832	623,048	635,509	648,219	661,184	674,407
EA Precept	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552
Rechargeable Expenditure	440,875	638,273	612,130	315,597	541,184	518,735	250,927	255,946	261,065	266,286	271,612	277,044	282,585	288,237
Solar Panel Expenditure	2,433	2,485	2,568	2,327	2,535	2,585	2,637	2,690	2,744	2,799	2,854	2,912	2,970	3,029
<b>TOTAL EXPENDITURE</b>	<b>3,097,790</b>	<b>3,627,091</b>	<b>3,356,120</b>	<b>3,012,001</b>	<b>3,925,485</b>	<b>3,475,639</b>	<b>3,523,039</b>	<b>3,282,029</b>	<b>3,348,898</b>	<b>2,865,665</b>	<b>2,930,348</b>	<b>2,985,963</b>	<b>3,043,532</b>	<b>3,120,071</b>

OPENING BALANCE	1,242,027	1,220,946	1,220,946	1,220,946	1,134,638	474,071	415,148	342,430	307,135	279,519	272,497	269,972	282,828	310,936
SURPLUS / (DEFICIT) IN YEAR	(21,081)	(603,419)	(326,933)	(86,308)	(660,567)	(58,923)	(72,718)	(35,295)	(27,616)	(7,022)	(2,525)	12,856	28,108	26,214
<b>CLOSING BALANCE</b>	<b>1,220,946</b>	<b>617,527</b>	<b>894,013</b>	<b>1,134,638</b>	<b>474,071</b>	<b>415,148</b>	<b>342,430</b>	<b>307,135</b>	<b>279,519</b>	<b>272,497</b>	<b>269,972</b>	<b>282,828</b>	<b>310,936</b>	<b>337,151</b>

390,230

Reserve % of Expenditure	39.41%	17.03%	26.64%	37.67%	12.08%	11.94%	9.72%	9.36%	8.35%	9.51%	9.21%	9.47%	10.22%	10.81%
Reserve % of Expenditure (Excl Grants)	45.36%	17.56%	27.60%	42.10%	13.45%	14.05%	12.53%	11.12%	9.92%	9.51%	9.21%	9.47%	10.22%	10.81%
<b>RATE</b>	<b>12.60</b>	<b>12.84</b>	<b>12.84</b>	<b>12.84</b>	<b>13.16</b>	<b>13.49</b>	<b>13.83</b>	<b>14.18</b>	<b>14.53</b>	<b>14.89</b>	<b>15.26</b>	<b>15.64</b>	<b>16.03</b>	<b>16.43</b>
Increase in Rates		1.90%	1.90%	0.00%	2.49%	2.51%	2.52%	2.53%	2.47%	2.48%	2.48%	2.49%	2.49%	2.50%

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## 2021/22 Budget and 10 Year Estimates

Revised for Year End figures

Income	Budget / Estimates													
	Actual	Budget	Forecast @ P06	Actual	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Rates and Levies	2,094,287	2,146,823	2,154,480	2,143,773	2,206,499	2,261,829	2,318,836	2,377,519	2,436,203	2,496,563	2,558,600	2,622,313	2,687,703	2,754,770
Interest & Investment Income	22,992	18,500	15,648	16,247	16,500	16,830	17,167	17,510	17,860	18,217	18,582	18,953	19,332	19,719
Grants/Local Levy	405,864	110,000	116,986	316,986	400,000	520,000	790,000	521,000	530,000	5,000	5,000	5,000	5,000	5,000
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	5,000	5,000
Other Income	24,308	22,866	33,611	58,526	22,866	23,323	23,790	24,266	24,751	25,246	25,751	26,266	26,791	27,327
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Solar Panel Income	16,605	18,383	17,476	17,121	18,751	19,126	19,509	19,899	20,297	20,703	21,117	21,539	21,970	22,409
<b>TOTAL INCOME</b>	<b>3,076,709</b>	<b>3,023,672</b>	<b>3,029,187</b>	<b>2,925,693</b>	<b>3,264,918</b>	<b>3,416,716</b>	<b>3,450,321</b>	<b>3,246,734</b>	<b>3,321,282</b>	<b>2,858,644</b>	<b>2,927,822</b>	<b>2,998,820</b>	<b>3,071,640</b>	<b>3,146,286</b>

Expenditure	Budget / Estimates													
	Actual	Budget	Forecast @ P06	Actual	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Capital Schemes	415,118	249,000	275,795	259,800	204,000	250,000	257,000	241,000	254,000	255,000	273,000	281,000	290,000	317,000
FDGiA/Local Levy funded Schemes	45,406	686,671	430,495	184,348	1,030,855	520,000	790,000	521,000	530,000					
Proposed adjustments					-98,000	-155,000	-65,000							
Pumping Station Maintenance	676,429	377,400	385,138	574,502	392,841	400,698	408,712	416,886	425,224	433,728	442,403	451,251	460,276	469,481
Electricity														
Drain Maintenance	683,540	843,556	820,873	823,466	893,205	911,069	929,290	947,876	966,834	986,170	1,005,894	1,026,012	1,046,532	1,067,463
Environmental Works	5,283	20,400	18,046	15,873	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
Administration & Establishment	552,154	532,754	534,523	559,536	564,314	575,600	587,112	598,855	610,832	623,048	635,509	648,219	661,184	674,407
EA Precept	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552
Rechargeable Expenditure	440,875	638,273	612,130	315,597	541,184	518,735	250,927	255,946	261,065	266,286	271,612	277,044	282,585	288,237
Solar Panel Expenditure	2,433	2,485	2,568	2,327	2,535	2,585	2,637	2,690	2,744	2,799	2,854	2,912	2,970	3,029
<b>TOTAL EXPENDITURE</b>	<b>3,097,790</b>	<b>3,627,091</b>	<b>3,356,120</b>	<b>3,012,001</b>	<b>3,827,485</b>	<b>3,320,639</b>	<b>3,458,039</b>	<b>3,282,029</b>	<b>3,348,898</b>	<b>2,865,665</b>	<b>2,930,348</b>	<b>2,985,963</b>	<b>3,043,532</b>	<b>3,120,071</b>

OPENING BALANCE	1,242,027	1,220,946	1,220,946	1,220,946	1,134,638	572,071	668,148	660,430	625,135	597,519	590,497	587,972	600,828	628,936
SURPLUS / (DEFICIT) IN YEAR	(21,081)	(603,419)	(326,933)	(86,308)	(562,567)	96,077	(7,718)	(35,295)	(27,616)	(7,022)	(2,525)	12,856	28,108	26,214
<b>CLOSING BALANCE</b>	<b>1,220,946</b>	<b>617,527</b>	<b>894,013</b>	<b>1,134,638</b>	<b>572,071</b>	<b>668,148</b>	<b>660,430</b>	<b>625,135</b>	<b>597,519</b>	<b>590,497</b>	<b>587,972</b>	<b>600,828</b>	<b>628,936</b>	<b>655,151</b>

Reserve % of Expenditure	39.41%	17.03%	26.64%	37.67%	14.95%	20.12%	19.10%	19.05%	17.84%	20.61%	20.06%	20.12%	20.66%	21.00%
Reserve % of Expenditure (Excl Grants)	45.36%	17.56%	27.60%	42.10%	16.69%	23.86%	24.75%	22.64%	21.20%	20.61%	20.06%	20.12%	20.66%	21.00%

<b>RATE</b>	<b>12.60</b>	<b>12.84</b>	<b>12.84</b>	<b>12.84</b>	<b>13.16</b>	<b>13.49</b>	<b>13.83</b>	<b>14.18</b>	<b>14.53</b>	<b>14.89</b>	<b>15.26</b>	<b>15.64</b>	<b>16.03</b>	<b>16.43</b>
Increase in Rates	1.90%	1.90%	1.90%	0.00%	2.49%	2.51%	2.52%	2.53%	2.47%	2.48%	2.48%	2.49%	2.49%	2.50%

## PLANT REPLACEMENT BUDGETS 2021/22

Existing Plant/Equipment	Year Purchased	Hours / Miles	Age	Replace Year	New Plant	Cost	Trade in	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Brought Forward		As at December 2020															
Twiga SPV2 (2015)	2015/16	4934 hrs	8 years	2023/24	Twigal/Herder?	£200,000	£25,000	£275,819	£110,629	£148,805	£110,435	£164,097	£186,872	£258,843	£152,044	£179,435	£265,607
Twiga SPV2 (2019)	2019/20	1469 hrs	8 years	2027/28	Twigal/Herder?	£200,000	£25,000			£175,000				£175,000			
Twiga SPV2 (2017)	2017/18	2907 hrs	8 years	2025/26	Twigal/Herder?	£205,000	£25,000					£180,000					
Aebi T211	2016/17	2500 hrs	9 years	2028/29	Aebi & Rear Flail	£80,000	£25,000								£55,000		
Hitachi ZX 210LC-5B	2016/17	5100 hrs	8 years	2024/25	20T Excavator	£150,000	£40,000				£110,000						
Unimog	2020/21	19,397 km	8 years	2028/29	New unimog	£148,000	£36,000								£112,000		
JCB 130 Telescopic LR	2019/20	2399 hrs	8 years	2027/28	13T Telescopic Exc.	£105,000	£23,500							£81,500			
JCB 145 Telescopic LR	2019/20	1520 hrs	8 years	2026/27	13T LR	£138,000	£25,000	£105,000					£113,000				
JCB 130 Telescopic LR	2013/14	8026 hrs	8 years	2021/22	16T Telescopic Exc	£130,000	£25,000	£105,000								£120,750	£101,200
JCB 531 Teleporter	2012/13	8252 hrs	8 years	2022/23	13T Telescopic Exc.	£110,000	£22,000	£88,000									
Vauxhall (Fitter)	2019/20	19,012 miles	7 years	2026/27	Filters Van	£17,000	£3,000										
Mitsubishi(Pump Engineer)	2019/20	22,640 miles	4 years	2023/24	Pick-Up	£24,000	£5,000			£19,000				£20,163			
Mitsubishi(Works Supervisor)	2019/20	42,000 miles	4 years	2023/24	Pick-Up	£24,000	£4,000			£20,000				£21,224			
Mitsubishi(Pump Maintenance)	2019/20	16,814 miles	4 years	2023/24	Pick-Up	£24,000	£5,000			£19,000				£20,163			
Mitsubishi(Works Manager)	2019/20	9,216 miles	4 years	2024/25	Pick-Up	£24,000	£5,000				£20,000				£21,224		
Vauxhall Tipper	2012/13	83,349 miles	9 years	2021/22	Tipper	£28,500	£8,000	£20,500									
Dump Trailer 1	2006		16 years	2022/23	Dump Trailer	£19,500		£19,500									£19,145
Low Loader Trailer	2020/21		16 years	2020/21	Low Loader	£27,000	£2,000										
Tippling Trailer																	
4m Trailer																	
100mm Self priming Pump			15 years	2022/23		£22,000			£22,000								
Vibrating piling hammer	2015/16		20 years	2035/36													
150mm Portable Pump	2006		15 years	2022/23		£30,000			£30,000								
Compressor	2008		18 years	2023/24		£6,000							£6,000				
Weedbaskets								£6,000									
Lawnmower & Trailer etc	2016/17		8 Years	2024/25		£17,000	£2,000										
Fuel Tanks																	
Drott				2021/22		£50,000											
8" Mobile Pump			20 Years			£52,600											
Depot Repairs for H&S						£12,390											
<b>Transfer to General Reserve</b>																	
Net Spend from Plant Reserve Generated								£358,990	£159,500	£240,000	£152,000	£187,000	£142,000	£325,050	£195,224	£150,895	£101,200
Balance C/F								£193,800	£197,676	£201,630	£205,662	£209,775	£213,971	£218,250	£222,615	£227,088	£231,609
								£110,629	£148,805	£110,435	£164,097	£186,872	£258,843	£152,044	£179,435	£255,607	£386,016

**Black Sluice Internal Drainage Board  
10 Year Capital Schemes Budget**

Year	Type	Scheme	Total	Grant	Local Levy	Possible Board Contribution	Drain	PS
2021/22	Drain	Leaves Lake Drove under capacity outfall and works	£ 200,000	£ 180,000		£ 20,000		
	Drain	Lane Dyke culvert replacement	£ 103,000	£ 102,000		£ 1,000		
	Drain	Graft Drain improvements	£ 60,000				£ 60,000	
	Drain	Jetting to major pipelines	£ 54,000				£ 54,000	
	Pump	Wyberton Marsh PS, Pump Refurb (Works approved)	£ 46,000					£ 46,000
	Drain	Alternative Programme access works	£ 20,000				£ 20,000	
	Pump	Kirton Marsh PS new roof	£ 10,000					£ 10,000
	Pump	Horbling ps new roof	£ 9,000					£ 9,000
	Drain	NFF Revetment Works	£ 341,963	£ 263,963	£ 8,000	£ 70,000		
	Pump	Sempringham PS Weedscreen Cleaner	£ 206,339	£ 206,339				
	Drain	SFF Upper Catchment NFM and Control Analysis	£ 64,800	£ 64,800				
	Pump	PS Automation & CCTV	£ 105,753		£ 105,753			
	Drain	Leaves Lake Drove, Under capacity South Forty Foot Outfall	£ 20,000	£ 20,000				
	Drain	Dunsby Fen Catchment Works	£ 20,000	£ 20,000				
	Drain	Flood Alleviation Scheme Horbling Town Beck	£ 20,000	£ 20,000				
	Drain	Blicker Fen Catchment Works	£ 20,000	£ 20,000				
	Drain	Ewerby Fen Catchment Works	£ 20,000	£ 20,000				
Drain	General culvert replacement contributions	£ 5,000				£ 5,000		
			£ 1,325,855	£ 917,102	£ 113,753	£ 91,000	£ 139,000	£ 65,000
2022/23	Drain	Ewerby Fen Catchment Works	£ 530,000	£ 410,000	£ 70,000	£ 50,000		
	Pump	Dunsby PS, replacement weedscreen cleaner	£ 90,000					£ 90,000
	Drain	SFFD Desilting Guthrum to Blackhole Drove PS	£ 65,000				£ 65,000	
	Drain	Graft Drain improvements	£ 60,000				£ 60,000	
	Drain	Dowsby Lode Catchment Works	£ 45,000	£ 20,000		£ 25,000		
	Drain	Haconby Fen Catchment Works	£ 20,000	£ 20,000				
	Drain	Alternative Programme access works	£ 20,000				£ 20,000	
	Pump	Helpingham Fen PS, new roof	£ 10,000					£ 10,000
	Drain	General culvert replacement contributions	£ 5,000				£ 5,000	
			£ 845,000	£ 450,000	£ 70,000	£ 75,000	£ 150,000	£ 100,000
2023/24	Drain	Horbling Town Beck Flood Alleviation scheme	£ 525,000	£ 410,000	£ 95,000	£ 20,000		
	Drain	Dunsby Fen Catchment Works	£ 335,000	£ 230,000	£ 55,000	£ 50,000		
	Pump	Gosberton PS, replace control panel	£ 65,000					£ 65,000
	Drain	SFFD Desilting Guthrum to Blackhole Drove PS	£ 65,000				£ 65,000	
	Drain	Jetting to major pipelines	£ 40,000				£ 40,000	
	Pump	Dowsby Fen PS, refurbish axial flow pumps	£ 25,000					£ 25,000
	Drain	Quadrang North Fen roadside revetment	£ 24,000				£ 24,000	
	Drain	Alternative Programme access works	£ 20,000				£ 20,000	
	Pump	Dunsby Fen PS Refurbish axial flow pump	£ 13,000					£ 13,000
Drain	General culvert replacement contributions	£ 5,000				£ 5,000		
			£ 1,117,000	£ 640,000	£ 150,000	£ 70,000	£ 154,000	£ 103,000
2024/25	Drain	NFF Desilting	£ 65,000				£ 65,000	
	Drain	Blicker Fen Catchment works	£ 325,000	£ 275,000	£ 1,000	£ 49,000		
	Drain	Dowsby Lode Catchment Works	£ 245,000	£ 245,000				
	Drain	Jetting to major pipelines	£ 60,000				£ 60,000	
	Pump	Ewerby Fen PS Replace control panel	£ 45,000					£ 45,000
	Pump	Dyke Fen PS Refurbish 2x axial flow pumps	£ 26,000					£ 26,000
	Drain	Dyke Fen (New Dyke) revetments	£ 25,000				£ 25,000	
	Pump	Dyke Fen PS new roof	£ 15,000					£ 15,000
Drain	General culvert replacement contributions	£ 5,000				£ 5,000		
			£ 811,000	£ 520,000	£ 1,000	£ 49,000	£ 155,000	£ 86,000
2025/26	Drain	Claydyke desilting	£ 65,000				£ 65,000	
	Drain	Haconby Fen Catchment Works	£ 280,000	£ 255,000		£ 25,000		
	Drain	Dowsby Fen Catchment Works	£ 300,000	£ 275,000		£ 25,000		
	Pump	Donington NI Replace control panel	£ 65,000					£ 65,000
	Drain	Jetting to major pipelines	£ 50,000				£ 50,000	
	Drain	Dyke Fen (New Dyke) revetments	£ 35,000				£ 35,000	
	Drain	NFF Desilting	£ 20,000				£ 20,000	
	Pump	Kirton Marsh PS refurbish axial flow pump	£ 14,000					£ 14,000
Drain	General culvert replacement contributions	£ 5,000				£ 5,000		
			£ 834,000	£ 530,000	£ -	£ 50,000	£ 175,000	£ 79,000
2026/27	Drain	Claydyke desilting	£ 65,000				£ 65,000	
	Drain	Cleansing Wyberton Marsh PS Suction Bay	£ 60,000				£ 60,000	
	Drain	Jetting to major pipelines	£ 50,000				£ 50,000	
	Pump	Gosberton Fen PS Refurbish 3 x axial flow pumps	£ 40,000					£ 40,000
	Pump	Haconby Fen PS Replace control panel	£ 35,000					£ 35,000
	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	Jetting to major pipelines	£ 50,000				£ 50,000	
	Pump	Cooks Lock p/s refurbish weedscreen cleaner	£ 50,000					£ 50,000
	Drain	New Hammond Beck Desilting	£ 40,000				£ 40,000	
	Pump	Blicker Fen replacement control panel	£ 33,000					£ 33,000
	Pump	Blicker Fen 1 x axial flow pump refurb	£ 15,000					£ 15,000
	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
	Drain	Bourne Fen 28/10 Revetment	£ 30,000				£ 30,000	
		To be allocated	£ 15,000				£ 15,000	
	Pump	Helpingham p/s new roof	£ 11,000					£ 11,000
Drain	General culvert replacement contributions	£ 5,000				£ 5,000		
			£ 281,000	£ -	£ -	£ -	£ 190,000	£ 91,000
2029/30	Drain	Jetting to major pipelines	£ 60,000				£ 60,000	
	Pump	Chain Bridge p/s refurbish 3 x axial flow pumps	£ 45,000					£ 45,000
	Drain	Gosberton pump drain desilting/pump inspection	£ 40,000				£ 40,000	
	Drain	Dowsby Fen pump drain desilting/pump inspection	£ 40,000				£ 40,000	
	Pump	Quadrang Fen p/s replace control panel	£ 40,000					£ 40,000
	Pump	Allen House p/s replace control panel	£ 32,000					£ 32,000
	Drain	Chain Bridge pump drain desilting/pump inspection	£ 20,000				£ 20,000	
		To be allocated	£ 8,000				£ 8,000	
Drain	General culvert replacement contributions	£ 5,000				£ 5,000		
			£ 290,000	£ -	£ -	£ -	£ 173,000	£ 117,000

## Bourne Fen Farm Trust Fund

### Revenue Account for Year Ended 31st March 2021

<i>Income</i>	2021	2020
	£	£
Investment Income	13,493	15,709
 <i>Expenditure</i>		
Contribution to Rates	9,245	9,244
Bank Charges	4	60
Contribution to Administration	4,456	4,760
	13,704	14,064
<b>Surplus</b>	<b>(212)</b>	<b>1,645</b>

### Balance Sheet as at 31st March 2021

<i>Capital Assets</i>	<i>Note</i>	2021	2020
Investments	A	361,885	308,640
 <i>Current Assets</i>			
Bank Account		15,497	15,325
Debtors		604	989
		16,101	16,314
 <i>Current Assets</i>			
Creditors			
<b>Net Current Assets</b>		<b>377,986</b>	<b>324,954</b>
 <i>Fund Balances &amp; Reserves</i>			
Revaluation Reserve		262,822	209,577
Capital Fund		104,120	104,120
Revenue Reserve		11,045	11,256
		377,986	324,954
<b>Reserves</b>		<b>377,986</b>	<b>324,954</b>

The above represents a trust fund which was vested in the Black Sluice IDB to fund rate alleviations to the rate payers in the area of Bourne North Fen.

# Bourne Fen Farm Trust Fund

Valuation By Brewin Dolphin Stockbrokers

## NOTE A

Analysis By Sector	2021	2020	2021	2020
	% of Value	% of Value	Value £	Value £
UK Equities	<b>22.04</b>	22.33	<b>79,762</b>	68,913
Overseas Equities	<b>34.94</b>	31.47	<b>126,457</b>	97,115
Qualifying Corporate Bonds	<b>19.23</b>	24.25	<b>69,599</b>	74,847
Overseas Bonds	<b>4.97</b>	4.02	<b>17,984</b>	12,408
Absolute Return	<b>5.20</b>	7.13	<b>18,812</b>	22,013
Property	<b>2.80</b>	4.11	<b>10,140</b>	12,690
Other Investments	<b>8.91</b>	5.24	<b>32,246</b>	16,180
Cash	<b>1.90</b>	1.45	<b>6,884</b>	4,474
<b>TOTALS</b>	<b>100.00</b>	100.00	<b>361,885</b>	308,640



# **BLACK SLUICE INTERNAL DRAINAGE BOARD**

## **EXECUTIVE COMMITTEE – 16 JUNE 2021**

### **AGENDA ITEM 10**

#### **PERIOD 01 MANAGEMENT ACCOUNTS**

##### **Income**

- Drainage Rate income is substantially down, this is due to demands being sent out late as we waited until we are back in the office to print/post them.
  - 15.61% less than budget (£59,413)
  - We have still collected nearly 30% of the rates due for the year in Period 1.
  - Drainage Rate demands were not posted out until Wednesday 14 April 2021
  - We have received one of the Special Levy payments due in May earlier than expected which improves the overall Rates & Levies figure for P1.
- Investment income is showing down also, £1,121, compared to what was expected.
- Solar Income is £99 favourable.
- Recoverable Income is favourable compared to budget and last year.
- Income down £19k mostly due to drainage rates being sent out later than usual.

##### **Expenditure**

- Schemes
  - Emergency large slip repairs already has costs with no budget.
  - No work was done in P1 on the Graft Drain Improvements scheme against the £40k budget.
  - No work was done in P1 on the Lane Dyke Culvert Replacement scheme against the £24k budget.
  - No work was done in P1 on the GiA- Leaveslake under capacity scheme against the £35k budget.
  - No work was done in P1 on General Culvert Replacements against the £5k budget.
  - All the above have left schemes at the end of P1 £101k favourable.
- There is one Pumping Station scheme so far that is showing £6k overspent.
- The dry weather in April has given a favourable start to PS Maintenance, sitting at £3k favourable.
- Drain Maintenance overall is already £57k overspent. To be further investigated.
  - £3,919 overspent on Summer Cutting
  - £46,698 overspent on Drain Maintenance (no budget)
  - £6,864 overspent on Bushing (no budget)
- Environmental is also overspent in P1 due to £1k costs on rubbish collection against no budget.
- Admin & Establishment
  - Admin salaries are £2,182 overspent in Period 1 due to acting up pay.
  - Establishment costs, miscellaneous charges and depot costs are £4k favourable.
  - The above making Admin & Establishment £2k favourable at the end of P1.
- There are two rechargeable jobs from before year end that are still yet to be invoiced for and some EA works started in P1 that require invoicing also.
- Overall £46k favourable but this is mainly due to timing differences in Scheme works.

##### **Balance Sheet**

- The value of the investment is £496,254 at end of Period 1, compared to £451,363 at the end of Period 1 last year. It had been as high as £504,538 at the end of 2019.

# Black Sluice Internal Drainage Board Project Summary 2021/22

Period 01 - April 2021

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	351,581	380,646	(29,065)	351,581	380,646	(29,065)	0	351,581	368,495	(16,914)
Interest & Grants	389	1,434	(1,045)	389	1,434	(1,045)	0	389	1,681	(1,292)
Development Fund	0	0	0	0	0	0	0	0	0	0
Other Income	4,115	4,703	(588)	4,115	4,703	(588)	0	4,115	5,065	(950)
Rechargeable Income	17,392	6,539	10,853	17,392	6,539	10,853	0	17,392	5,498	11,894
Solar Panel Income	2,100	2,001	99	2,100	2,001	99	0	2,100	2,301	(201)
<b>Total Income</b>	<b>375,577</b>	<b>395,323</b>	<b>(19,746)</b>	<b>375,577</b>	<b>395,323</b>	<b>(19,746)</b>	<b>0</b>	<b>375,577</b>	<b>383,041</b>	<b>(7,464)</b>
Schemes	3,011	104,000	100,989	3,011	104,000	100,989	0	(3,011)	13,416	10,405
Pumping Station Schemes	6,391	0	(6,391)	6,391	0	(6,391)	0	(6,391)	0	(6,391)
Pumping Station Maintenance	20,336	33,533	3,020	20,336	33,533	3,020	0	(30,513)	21,616	2,396
Electricity	10,176			10,176					11,293	0
Drain Maintenance	66,199	8,718	(57,481)	66,199	8,718	(57,481)	0	(66,199)	46,928	(19,271)
Environmental Schemes	1,170	611	(559)	1,170	611	(559)	0	(1,170)	161	(1,009)
Administration & Establishment	48,905	51,140	2,235	48,905	51,140	2,235	0	(48,905)	41,813	(7,093)
EA Precept	0	0	0	0	0	0	0	0	0	0
Rechargeable Expenditure	17,392	5,944	5,944	17,392	5,944	(11,448)	0	(17,392)	5,498	0
Solar Panel Expenses	1,973	0	(1,973)	1,973	0	(1,973)	0	(1,973)	2,077	105
<b>Total Expenditure</b>	<b>175,553</b>	<b>203,946</b>	<b>45,785</b>	<b>175,553</b>	<b>203,946</b>	<b>28,393</b>	<b>0</b>	<b>(175,553)</b>	<b>142,801</b>	<b>(20,858)</b>
<b>Surplus / (Deficit)</b>	<b>200,024</b>	<b>191,377</b>	<b>8,647</b>	<b>200,024</b>	<b>191,377</b>	<b>8,647</b>	<b>0</b>	<b>200,024</b>	<b>240,240</b>	<b>(40,216)</b>
<b>Movement on reserves</b>										
Plant Reserve	(7,232)	5,944	13,176	(7,232)	(5,944)	1,288	(7,232)	0	(22,892)	(15,660)
Pump Engineer Oncost	577	0	(577)	577	0	(577)	0	(577)	3,646	3,068
Wages oncost Reserve	8,531	0	(8,531)	8,531	0	(8,531)	8,531	0	(1,982)	(10,513)
Grants Manager	0	0	0	0	0	0	0	0	0	0
<b>Surplus / (Deficit)</b>	<b>198,148</b>	<b>185,433</b>	<b>4,580</b>	<b>198,148</b>	<b>197,321</b>	<b>16,468</b>	<b>(1,299)</b>	<b>200,601</b>	<b>261,468</b>	<b>(17,110)</b>

# Black Sluice Internal Drainage Board

## Drainage Rates & Special Levies

### 2021/22

**Period 01 - April 2021**

### Drainage Rates & Special Levies Due

#### Drainage Rates

Annual Drainage Rates - Land and/or buildings	1,097,205.86	
Land/Property - Value Decreased		
Land/Property - Value Increased		
New Assessment		
Write Offs & Irrecoverables		
Adjustments required for Special Levy		
Summons Collection Costs	50.00	

<b>Balance</b>	1,097,255.86	49.73%
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#### Special Levies

Boston Borough Council	842,837.86	
South Holland District Council	134,532.30	
North Kesteven District Council	71,228.24	
South Kesteven District Council	60,696.02	
	1,109,294.42	50.27%

<b>Total Due</b>	2,206,550.28	100.00%
------------------	--------------	---------

### Drainage Rates & Special Levies Collected

B/F Arrears/(Allowances)	(867.40)	
Payments Posted	323,450.45	
Returned Amount	(1,350.08)	29.28%
Paid Refund		
Bourne North Fen Trust Contribution		
Special Levies Received	30,348.01	2.74%

<b>Total Received</b>	351,580.98	
-----------------------	------------	--

### Drainage Rates & Special Levies Debtors

Special Levy Outstanding	1,078,946.41	97.26%
Drainage Rates Outstanding	776,022.89	70.72%

	1,854,969.30	
--	--------------	--

	2,206,550.28	
--	--------------	--

# Black Sluice Internal Drainage Board

## Income & Expenditure Summary

### 2021/22

Period 01 - April 2021

	This Year	Last Year	Variance
Drainage Rates	321,233	368,495	(47,262)
Special Levies	30,348	0	30,348
Recoverable	17,392	5,498	11,894
Misc Income	4,598	6,883	(2,285)
Solar Panel Income	2,100	2,301	(201)
	375,671	383,177	(7,506)
Employment Costs	95,512	86,388	(9,125)
Property	16,831	17,784	953
General Expenses	17,457	8,544	(8,913)
Materials / Stock	261	1,712	1,451
Motor & Plant	22,904	4,148	(18,757)
Miscellaneous	24,558	3,133	(21,425)
Recharges	(37,538)	(39,039)	(1,501)
Plant	37,538	39,039	1,501
<b>Total Expenditure</b>	177,523	121,709	(55,814)
<b>Net Surplus / (Deficit)</b>	198,148	261,468	(63,320)

# Black Sluice Internal Drainage Board

## Balance Sheet at Period End

2021/22

Period 01 - April 2021

	<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	839,120		978,948	
<b>Fixed Assets</b>		<u>5,569,824</u>		<u>5,709,652</u>
Stock	30,822		38,581	
Debtors Control	100,778		53,908	
VAT	(66,505)		59,236	
Car Loans	9,762		15,966	
Prepayments	75,632		67,120	
Drawings Bank Account	(36,435)		(145,767)	
Call Bank Account	315,862		311,515	
Petty Cash	482		188	
Highland Water	6,743		3,220	
Work in Progress	(874,568)		(82,556)	
Nat West Government Procurement (	0		0	
Brewin Dolphin Investment	496,254		451,364	
Natwest Reserve Account	1,885,232		813,919	
<b>Total Current Assets</b>		<u>1,944,060</u>		<u>1,586,694</u>
Trade Creditors	(70,698)		(11,971)	
PAYE & NI Control Account	(22,498)		(19,713)	
Superannuation Contrl Account	(16,176)		(14,710)	
Accruals	(37,830)		(79,313)	
<b>Total Liabilities</b>		<u>(147,202)</u>		<u>(125,708)</u>
Pension Liability		(3,476,000)		(2,744,000)
		<u><u>3,890,681</u></u>		<u><u>4,426,638</u></u>
Capital Reserve	5,569,826		5,561,654	
Pension Reserve	(3,476,000)		(2,744,000)	
Brewin Dolphin Revaluation	(3,746)		(48,636)	
<b>Total Capital</b>		<u>2,090,080</u>		<u>2,769,018</u>
Revenue Reserve	1,134,635		1,220,944	
Development Reserve	275,903		182,703	
Plant Reserve	164,105		19,408	
Wages Oncost Reserve	27,810		(26,902)	
General Resere	198,148		261,468	
<b>Total Reserves</b>		<u>1,800,602</u>		<u>1,657,621</u>
		<u><u>3,890,681</u></u> 0		<u><u>4,426,638</u></u>
<b><u>Cash &amp; Bank Balances</u></b>				
Drawings Account		(36,435)		
Call Account		14,347	315,862	
Natwest Reserve Account @ 0.01%		1,885,232		
Petty Cash		482		
Chargecard		0		
Monmouthshire BS @ 0.40%		301,515	30 Day Notice	
		<u><u>2,165,141</u></u>		

# Black Sluice Internal Drainage Board Investment Summary

2021/22

Period 01 - April 2021

PORTFOLIO PT684056 VALUATION DATE 20 May 2021

02/05/2020 - 02/05/2021

## Portfolio Overview

PERFORMANCE FROM 02/05/2020 - 02/05/2021  
**15.68%** ↑

**TOTAL VALUE**  
496,254.06 GBP

**ESTIMATED ANNUAL INCOME**  
14,221.36 GBP

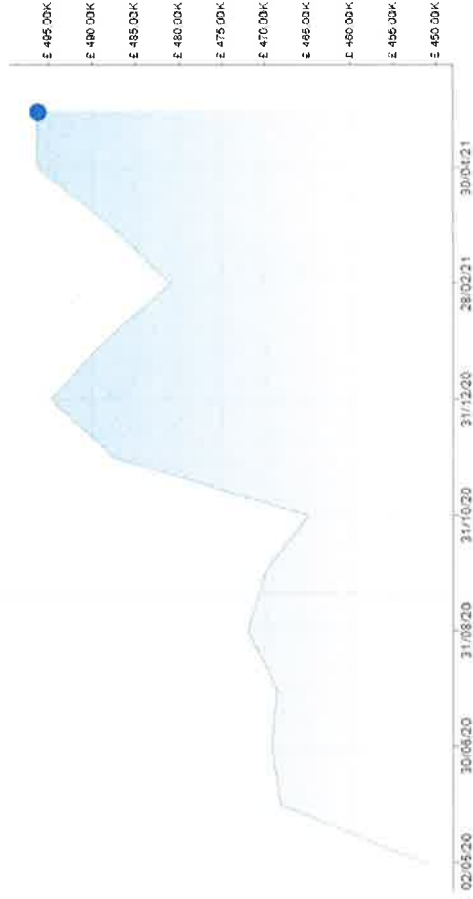
## Performance

CHART  
▼ Portfolio Value

PORTFOLIO VALUE

DATE: 02 May 2021 PORTFOLIO VALUE: 496,254.06 GBP PERIODIC PERFORMANCE: 0.00%

CUMULATIVE PERFORMANCE: 15.68%



## Portfolio Summary

BOOK COST: 472,778.19 GBP  
OVERALL GAIN OR LOSS: 4.97%  
ESTIMATED ANNUAL INCOME: 14,221.36 GBP  
ESTIMATED YIELD %: 2.87%



Internal Audit

FINAL


## Black Sluice Internal Drainage Board





Assurance Review of Annual Governance and Accountability Return

2020/21

February 2021

# Executive Summary

<p><b>OVERALL ASSESSMENT</b></p>	
<p><b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b></p>	<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>
<p><b>SCOPE</b></p>	<p>The aim of the audit was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</p>

<p><b>KEY STRATEGIC FINDINGS</b></p>	<p> Black Sluice Internal Drainage Board has good systems in place and the governance, risk and control framework is working well.</p> <p> Black Sluice Internal Drainage Board use the Opera suite of software to manage their accounts which supports accurate accounting and good record keeping.</p>								
<p><b>GOOD PRACTICE IDENTIFIED</b></p>	<p> Governance, Risk and Control are all well managed by the Black Sluice Internal Drainage Board</p> <p> The Black Sluice Web site is easy to navigate, well populated with useful key information and kept up to date.</p>								
<p><b>ACTION POINTS</b></p>	<table border="1"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	0
Urgent	Important	Routine	Operational						
0	0	0	0						



## Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
No recommendations have been made.							

**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.

## Operational - Effectiveness Matter (OEM) Action Plan

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

ADVISORY NOTE

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

## 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	<b>Governance Framework</b> There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.	In place	-	-
RM	<b>Risk Mitigation</b> The documented process aligns with the mitigating arrangements set out in the corporate risk register.	In place	-	-
C	<b>Compliance</b> Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.	In place	-	-

### Other Findings

The previous recommendation regarding strengthening the Boards treatment of Health and Safety matters has been fully implemented.

All the Boards policies and procedures are on their website. These are all appropriate and adequate for a drainage board. The website itself is easy to navigate and the policies and procedures are the latest version and are all up to date.

Due to circumstances the Chief Executive is currently unavailable and the Finance Manager is acting up as Chief Executive and Finance Manager. Potentially this situation, if it continues, could undermine the control framework, although appropriate action has been taken to deal with this unexpected situation.

The financial systems operated by the Board are all well established and good evidence was provided to demonstrate that the provisions contained within Financial Regulations are being followed.




**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	<p><b>Performance Monitoring</b></p> <p>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>	In place	-	-
FC	<p><b>Financial Constraint</b></p> <p>The process operates within the agreed financial budget for the year.</p>	In place	-	-
R	<p><b>Resilience</b></p> <p>Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	In place	-	-

**Other Findings**

 The Board has in place sound processes for the management of its finances and appropriate and adequate reserves are held. Management accounts are routinely reported to the Board along with future years forecasting which assists with the rate setting and keeping any increases in proportion to need.

# EXPLANATORY INFORMATION

## Appendix A

### Scope and Limitations of the Review

- 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.

### Disclaimer

- 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

- 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.

<b>In place</b>	The control arrangements in place mitigate the risk from arising.
<b>Partially in place</b>	The control arrangements in place only partially mitigate the risk from arising.
<b>Not in place</b>	The control arrangements in place do not effectively mitigate the risk from arising.

### Assurance Assessment

- The definitions of the assurance assessments are:

<b>Substantial Assurance</b>	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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.
<b>No Assurance</b>	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

### Acknowledgement

- We would like to thank staff for their co-operation and assistance during the course of our work.

### Release of Report

- The table below sets out the history of this report.

Stage	Issued	Response Received
<b>Audit Planning Memorandum:</b>	3 <sup>rd</sup> December 2020	3 <sup>rd</sup> December 2020
<b>Draft Report:</b>	4 <sup>th</sup> February 2021	4 <sup>th</sup> February 2021
<b>Final Report:</b>	5 <sup>th</sup> February 2021	

# AUDIT PLANNING MEMORANDUM

## Appendix B

<b>Client:</b>	Black Sluice IDB	
<b>Review:</b>	Annual Governance and Accountability Return	
<b>Type of Review:</b>	Assurance	<b>Audit Lead:</b> Chris Harris

<b>Outline scope (per Annual Plan):</b>	To undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.	
<b>Detailed scope will consider:</b>	<p><b>Directed</b> Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p><b>Risk Mitigation:</b> The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p><b>Compliance:</b> Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p> <p>(if required then please provide brief detail)</p>	<p><b>Delivery</b> 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><b>Financial constraint:</b> The process operates with the agreed financial budget for the year.</p> <p><b>Resilience:</b> Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>
<b>Requested additions to scope:</b>		
<b>Exclusions from scope:</b>		

<b>Planned Start Date:</b>	25/01/2021	<b>Exit Meeting Date:</b>	1 February 2021	<b>Exit Meeting to be held with:</b>	Daniel Withnall
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### SELF ASSESSMENT RESPONSE

<b>Matters over the previous 12 months relating to activity to be reviewed</b>	Y/N (if Y then please provide brief details separately)
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

**BLACK SLUICE INTERNAL DRAINAGE BOARD**

**EXECUTIVE COMMITTEE – 16 JUNE 2021**

**AGENDA ITEM 12**

**BLACK SLUICE (BOSTON) GRAVITY COMPLEX**

At a meeting of the Audit & Risk Committee, held on 10<sup>th</sup> May 2021, discussion took place regarding the still awaited documentation for the Black Sluice (Boston) Gravity Complex. The following was agreed:

*All AGREED that a letter of intent be written to Norman Robinson (EA) outlining to him that if he doesn't respond within the given timeline, until the Board meeting on 30 June 2021, then the Board will take the matter to a national level and to the local MPs.*

The Chief Executive therefore sent the following on 24 May 2021:

*Hi Norman/Leigh,*

*Our Board have recently held an Audit & Risk Committee meeting where amongst other risks they addressed 'Fluvial flooding from failure or overtopping of defences'. The Committee identified the potential impact of risk as being 'High' and the potential likelihood of risk as being 'Medium' which in turn equates to a risk score of 6 on our Risk Register, this score being the highest score we have of all our identifiable risks. A score we would obviously prefer to reduce by decreasing the likelihood of risk.*

*We can only assess the reduction in likelihood after we fully understand the control mechanisms the EA have in place for the following:-*

- The emergency/contingency planning for the gravity sluice failure at the Black Sluice (Boston) Gravity Complex (an action you took away some time ago!).*
- The provision of the EA Black Sluice (Boston) Gravity Complex Operational Procedures during normal flows and emergency events (an action you took away some time ago!). We have been supplied with various parameters and procedures but nothing that I can put in front of our Audit & Risk Committee to give them the confidence that there is a recognised and practiced operational procedure that we in turn are confident in.*

*Our Board members are showing their concern about the lack of clear documented guidance, further noting for example that the Navigation Lock had some temporary stops in place to prevent the doors opening too wide and damaging themselves earlier this year. You will be aware there has since been a counterweight system put in place which should allow them to open wider without causing any damage.*

*Our next Board meeting is scheduled for the 30 June 2021 where I would like to be able to update them regarding these matters. I understand you are leading on an EA review following an accident but I would like some feedback to be able to put to our members before they instruct me to take this matter to a national level.*

*If yourself or Leigh could get back to me with any form of update I would be grateful.*

*Kind Regards,  
Ian Warsap*

**BLACK SLUICE INTERNAL DRAINAGE BOARD**

**EXECUTIVE COMMITTEE – 16 JUNE 2021**

**AGENDA ITEM 13(a)**

**EXTRA STATUTORY HOLIDAYS**

Our employees have the benefit of three extra statutory holidays which the ADA White Book states 'will be agreed locally'.

We currently (historically) take the Tuesday after Easter Bank Holiday Monday, the Tuesday after the end of May Bank Holiday Monday and a day between Christmas and the New Year as the three extra statutory holidays.

When the alternative Friday off work clashes with these dates this results in a two day working week which can cause operational problems.

We would prefer to alter our local agreement to one of the following;-

- The three days in question are removed as additional statutory holidays and placed as additions onto everyone's personal holiday entitlement, i.e. to be taken as normal holiday when requested by the employee.
- All three days are transferred to the Christmas/New Year period.

Ian Warsap  
Chief Executive



**BLACK SLUICE INTERNAL DRAINAGE BOARD**

**EXECUTIVE COMMITTEE - 16 JUNE 2021**

**AGENDA ITEM 14**

**CONSENTING WORKS WITHIN THE WELLAND & DEEPINGS IDB EXTENDED AREA**

We have been approached by Lincolnshire County Council (LCC), as the Lead Local Flood Authority with the ask of through a Memorandum of Understanding (MoU) would we be interested in completing this work?

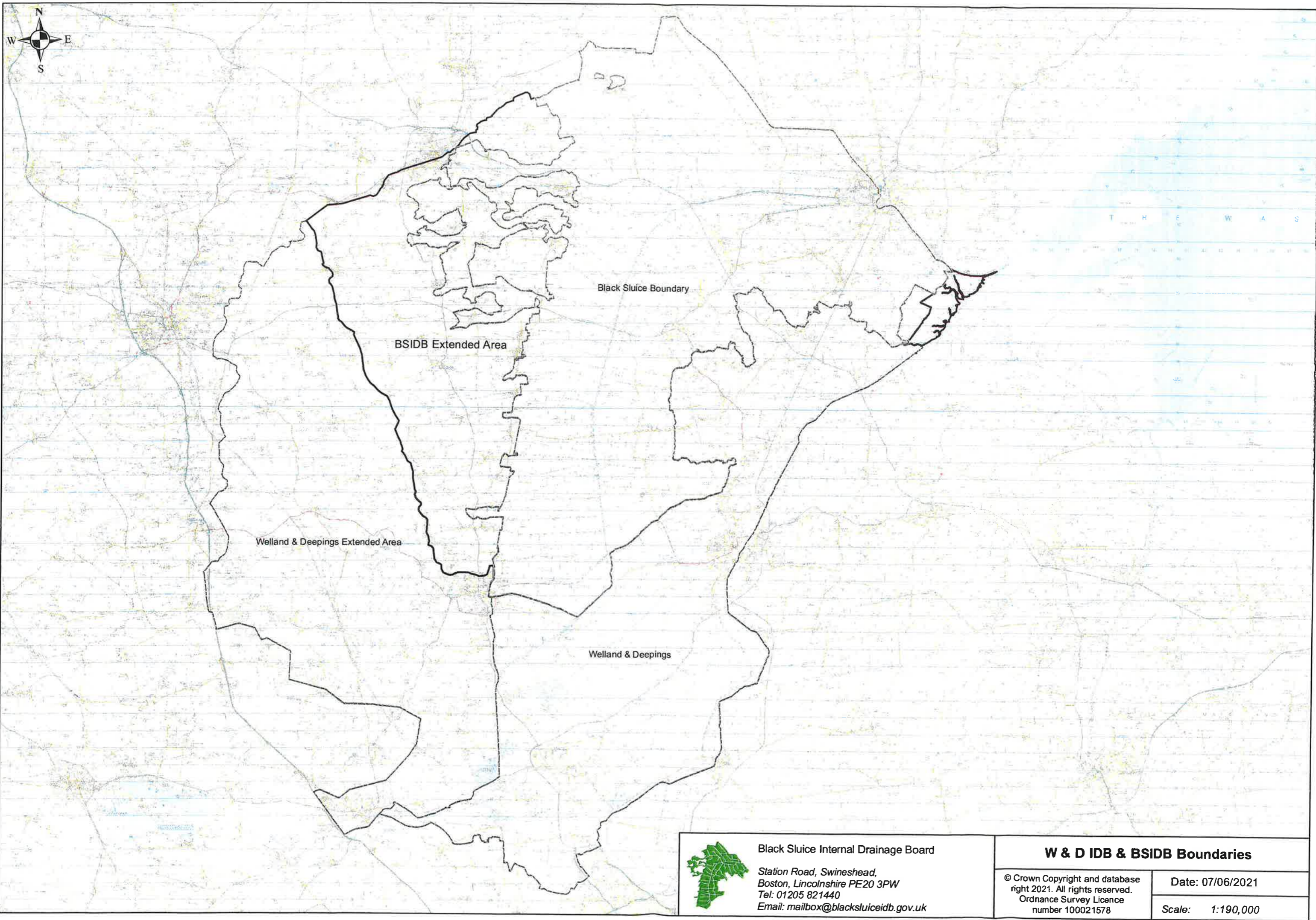
Welland and Deepings IDB (W&D) have informed LCC because of geographical and resource restrictions it is difficult for them to undertake this work on behalf of LCC in the same way we do as a Board in our own extended area.


We have offered an early indication we would be interested in investigating this further with LCC and W&D.

We have made the initial proposal that we split the area in question, BSIDB North and W&D South of the A6121 (see attached map), our involvement to commence 1<sup>st</sup> April 2022.

Currently a £50 consenting fee is recovered from every applicant and our own internal dayworks costs are recovered through our MoU from LCC on an annual basis.

Ian Warsap  
Chief Executive




**Black Sluice Internal Drainage Board**  
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 Boston, Lincolnshire PE20 3PW  
 Tel: 01205 821440  
 Email: [mailbox@blacksluiceidb.gov.uk](mailto:mailbox@blacksluiceidb.gov.uk)

**W & D IDB & BSIDB Boundaries**  
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 Ordnance Survey Licence  
 number 100021578

Date: 07/06/2021
Scale: 1:190,000