

BLACK SLUICE

INTERNAL DRAINAGE BOARD



Executive Committee Meeting

Thursday, 14th September 2023 at 2pm

Station Road, Swineshead, Lincolnshire PE20 3PW



Black Sluice Internal Drainage Board

Station Road
Swineshead
Boston
Lincolnshire
PE20 3PW

01205 821440

www.blacksluiceidb.gov.uk

mailbox@blacksluiceidb.gov.uk

Our Ref: DW/JB/B10

Date: 7th September 2023

To the Chairperson 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 Thursday, 14th September 2023 at 2pm at which your attendance is requested.

Chief Executive

A G E N D A

1. Recording the meeting.
2. Apologies for absence.
3. Declarations of interest.
4. To receive and, if correct, sign the Minutes of the Executive Meeting held on 23rd May 2023 **(pages 1 - 8)**
5. **CONFIDENTIAL** - To receive and, if correct, sign the Confidential Minutes of the Executive Meeting held on the 23rd May 2023 **(pages 9 - 16)**
6. Matters Arising.
7. To consider Period 05 Management Accounts **(pages 17 - 23)**
8. Direction on 2023/24 Budgets and Ten-Year Estimates
 - (a) 2023/24 Capital Schemes Budgets **(page 24)**
 - (b) 2023/24 Plant Budget **(page 25)**
9. To receive the External Auditor's Opinion for 2022/2023 **(pages 26 - 31)**
10. To consider membership of the Audit & Risk, Structures and Environment Committee **(page 32)**
11. To review the draft timetable for 2024 meetings **(page 33)**
12. To consider the Wyberton Towns Drain Re-alignment **(pages 34 - 37)**
13. To consider the current access to Great Hale Pumping Station **(pages 38 - 41)**
14. **CONFIDENTIAL** – To receive an update on the new organisation structure in practice **(verbal)**
15. Any Other Business.
 - (a) Attendees for the National ADA Conference to be held on 21st November 2023 **(verbal)**

BLACK SLUICE INTERNAL DRAINAGE BOARD

MINUTES

of the proceedings of a meeting of the Executive Committee

held at the offices of the Board on
23rd May 2023 at 2pm

Members

Chairperson - * Mr K C Casswell

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

* Member Present

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

2146 Recording the Meeting - Agenda Item 1

Committee members were informed that the meeting would be recorded.

2147 Apologies for absence - Agenda Item 2

There were no apologies for absence.

2148 Declarations of Interest - Agenda Item 3

There were no declarations of interest.

2149 Minutes of the Meeting - Agenda Item 4

Minutes of the meeting held on 17th January 2023, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

2150 Matters Arising - Agenda Item 5

(a) Pay Award 2023/24 – Minute 2082(b)

The Chairperson noted that a meeting was held with the union recently. It coming to light that the pay award offered by Lindsey Marsh IDB of 5.5% also included a reduction in overtime pay from time and a half to time and a third. It will hopefully be a smoother negotiation process next year.

Mr P Holmes questioned which Board's are now in the ADA Pay and Conditions Committee? It was confirmed that there is Witham and Humber IDB, Witham 4th IDB and South Holland IDB, alongside the Board.

The Finance Manager noted that the end of year position is more favourable than expected.

(a) Period 12 Management Accounts

The Finance Manager highlighted key points from the Period 12 Management Accounts, as follows:

(i) Electricity (Woldmarsh) & Pumping Regime

The prices seems to have settled at a price slightly above what we had previously, but it is certainly a step in the right direction. The Finance Manager noted that once they are in receipt of confirmed bills, the estimates will be revisited.

Mr P Holmes questioned if the night-only pumping regime is still being operated? The Chief Executive responded, yes, and that they have also been increasing levels throughout the catchment, therefore producing a reduction in pumping anyway, but any pumping that is required, is done between the hours of midnight and 7am. There has only been one occasion where pumping was required during the day.

Mr P Holmes acknowledged this but noted the importance of being especially aware of the weather forecast with levels increased. It was confirmed that the new higher levels are not ridiculously high and is barley noticeable to the public eye. It was also noted that the gravity pumping stations have been able to achieve levels just above the South Forty Foot summer levels and so are gravitating during the day.

Mr M Rollinson acknowledged that Woldmarsh have saved the Board a lot of money over the years, but suggested that if the electricity price dropped to a level the Board are happy at, would it be prudent to sign into a longer-term contract, say 3 years? The Finance Manager noted that Woldmarsh are looking into this. The pumping station prices are currently fixed from April 2023 to the end of September 2023 at the current rates. After that, Woldmarsh are looking at a longer term contract. Mr M Rollinson felt that by being a longer-term contract it would provide more stability and remove the risk of potential volatility. The Finance Manager noted that he will get a quote from another broker for comparison.

(ii) Investments

The Finance Manager noted that a meeting was held with Brewin Dolphin last week to discuss the Board's portfolios. Discussion took place around the risk level of investment, with James Scott of Brewin Dolphin suggesting that the level 5 investment had retained its value more than level 3. The Finance Manager displayed on screen comparison graphs of investment performance, outlining the current Board investment at risk level 3 (blue line) in comparison to what the performance would have been at risk level 5 (as per Bourne North Fen). The Finance Manager next showed the same comparative graph, but instead this time based on gross value including income received. The Board's investment is currently at a c£7,000 loss, whereas, if it had been invested at risk level 5, it would currently be c£29,000 up.

The Chief Executive also noted that the Board could have cashed it out when up and re-invested, questioning whether the Board should be reviewing it more frequently? Also noting the unprecedented circumstances in the period of the investment, i.e., pandemic, commencement of war etc.

It was confirmed that the higher risk investments are performing better because they are more in the market and less in bonds.

Mr M Rollinson noted the commission cost associated if the Board decided to increase to risk level 5. Mr M Rollinson also felt that, as a public authority, the investment should stay at risk level 3. The committee didn't feel comfortable in increasing the risk level.

The Finance Manager next explained that they have been looking into setting up with BGC Brokers for investments with building societies, but has not had anything back following submitting the paperwork as of yet. James Scott of Brewin Dolphin has mentioned the Royal Bank of Canada who, through Brewin Dolphin, offer some fixed term deposits. The current minimum deposit is £400,000, but they are expecting this to reduce to £250,000. The rates are 4.2% for 6 months and 4.5% for 12 months. It would be invested with whoever they recommend as a broker.

The Board's current investments with building societies were confirmed as follows:

- NatWest Reserve @1% £1,280,043
- NatWest 35 Day Notice Account @ 1.61% £500,631
- Monmouthshire BS @ 0.65% 35 Day Notice £300,000

The Chairperson suggested moving all of Monmouthshire to Brewin Dolphin (Royal Bank of Canada). The Finance Manager noted that he will approach Brewin Dolphin about the potential £300,000, adding that he would be comfortable to invest £300,000 for 12 months and further £300,000 for six months.

(b) 2022/23 Schemes Report

The Finance Manager explained that grant income has to be shown in the year it is received and grant expenditure has to be shown in the year it is expended, in the accounts, and so this report helps to show where the different schemes are at.

The most notable parts relate to money being brought forward, giving the example of the North Forty Foot Revetments, which has not managed to be completed in the last 3-4 years, there is still some pipe lining to complete. £149,101 brought forward.

The Chairperson raised a point that James Casswell has contacted him regarding his dyke at Holland Road Farm, Spanby and that it has slipped and is compromising some of his pipes. The Chief Executive noted this.

(c) Draft 2022/23 Unaudited Financial Statements

The Finance Manager presented the unaudited financial statements, noting that these are a summarised format of the accounts.

The Finance Manager drew the committee's attention to the figures highlighted in yellow which relate to the pension reserve, the new pension figure was not received in time to produce the accounts, but has now and so will be updated for the Board. As expected from the valuation, the £2,703,000 deficit is now £446,000 surplus. The deficit payment being paid this year is £8,000, rather than the £66,000 being paid towards the deficit last year. This makes no difference to the Board's cash flow. Further noting that the employer's rate has increased from 18.2% to 23.6%.

The Chairperson noted that the accounts are good considering where it was anticipated they would be.

(d) Annual Governance and Accountability Return for the year ended 31st March 2023

The Finance Manager presented the unaudited financial statements, noting that these are a very summarised format of the accounts. The Internal Auditors section has been signed on the AGAR and will be included in the Board agenda.

2152 2022/23 Annual Internal Audit Report - Agenda Item 7

The Chairperson noted that substantial assurance has been achieved again, with no recommendations. Congratulations were expressed to the Finance Manager and all the team involved.

There was only one point raised which referred to the wording of the aim for the reserves within the Financial Regulations Policy and it not being exactly the same in the policy as it was in the minutes. This has now been changed to be exactly the same and is rectified.

Mr P Holmes questioned if the new wording 'aim to be able to fund a minimum of two consecutive 'wet' years of electricity from the General Reserve' is specific enough? It was confirmed that the Internal Auditor is happy with the wording. The committee AGREED that the current policy offered a degree of flexibility to cater for future fluctuations in the cost of electricity and should remain as agreed by the Board.

2153 Report on Finance & Rating - Agenda Item 8

(a) Updated 2023/24 10 Year Schemes Budget

This reflects what is outlined within the schemes report. The items highlighted in red are those that have been brought forward from last year.

BSIDB Natural Flood Management Works & Studies

These are work in progress and currently going really well. The Chief Executive noted that these projects are 'snowballing' as was expected, it just took the first few projects to commence on site. The Chief Executive added that these projects are not major engineering projects like that at Swaton, but are things such as wetland areas, logs across a stream etc.

Mr M Rollinson questioned if the project between Swaton and Spanby is completed? The Chief Executive noted that there has been a bit of snagging, but is, in theory, finished. Mr M Rollinson suggested it may be interesting to visit on the Southern Works Inspection Tour in July.

Sempringham Pumping Station Refurbishment

The first of this funding was spent in 2016 and has been going on since. It is now coming towards conclusion. The civils work for the weed dump area has been put in and the order for the weedscreen cleaner is about to be placed. There is £138,980 left, the weedscreen cleaner is only £130,000 but there is also some fencing and other civil works to complete and so this project will go over budget (due to having been going on since 2016 and costs rising). However, the Operations Manager and Grant in Aid Manager are hopeful they will be able to achieve more grant funding.

North Forty Foot Revetments

The outstanding work is a pipe to line from the North Forty Foot back to the housing estate. The pipe underneath the road has slightly collapsed, but this is a responsibility of highways, and the Planning & Byelaw Officer is in contact with Lincolnshire County Council regarding additional funding for the pipe to be replaced as opposed to lined.

Black Sluice Catchment Studies

The results from the five separate catchment studies have been received, this relates to any that have not been done yet and the overall catchment. It is currently with Stantec who are doing all the consolidations and overall approach.

(b) Updated 2023/24 10 Year Plant Replacement Budget

This has been updated to show the actual year end figure brought forward. The items highlighted in yellow have been changed for 'actual' values in this year, noting that the compressor has been taken out (not used enough to warrant changing it). Changing the dump trailer has also been deferred until next year as it has just had work done on its hydraulic rams and so should be fit for purpose for another year. The Hooby is due for delivery at the end of March 2024 / April 2024. The new Toyota trucks delivery has been pushed back to September 2023.

The Chairperson referred to the proposed change of the Hitachi in 2024/25, noting that it is still in good condition. The Chief Executive noted that there has been discussion of deferring it another year.

(c) Updated 10-year estimates to reflect Scheme updates and 2022/23 -year end position

Last year's figures have been updated with the actual figures, brought forward the schemes figures and updated through. It being similar to what it was.

The Chairperson questioned if there has been much feedback from agricultural ratepayers regarding the rate increase? The Finance Manager noted that there has been a few but not a great deal and doesn't expect there to be more than usual on the court list.

There has been more analysing their rate demand, especially in relation to special buildings that have a higher rate. There are two cases of a chicken shed and piggery that are being challenged by the respective ratepayer as they are no longer used in that capacity. The Finance Manager has explained that if the specialist equipment is removed, it effectively becomes nothing more than a storage shed and so can be removed from the special buildings. If not, he will attend site to take photographs to present to the Board for a decision.

Mr M Rollinson noted that not many read the Rating Brochure and once it is explained about the electricity prices, most people understand the need for the increase.

2154 Review and approve Bourne Fen Farm Accounts - Agenda Item 9

The alleviation has been left at 2.4pence, as it has been for the last 14 years. The income is covering the cost associated with a surplus of £702.

2155 To consider Period 01 Management Accounts - Agenda Item 10

Mr M Rollinson questioned how 34% of drainage rates collected in April 2023 compares to that of April 2022? The Finance Manager noted it is very similar to last year.

There were no further questions or observations.

2156 To review a report on the future arrangements of the Board - Agenda Item 11

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.

2157 Any Other Business - Agenda Item 12

(a) Consider whether unconfirmed minutes of Board and Committee Meetings should be published on the website

The Finance Manager informed the committee that this has been brought to attention from a ratepayer asking detailed questions, however, the most recent minutes are not available on the website to direct the public to, until they have been signed off at the next meeting of that committee. In the case of the Environment and Structures Committee, this is a year later. The Finance Manager therefore suggested that draft minutes are published on the website as soon as they are completed following the meeting (aiming for a two-week turnaround), marked as 'draft'. All AGREED.

It was noted that the ratepayer noted above is challenging the Board's electricity prices, as he believes they should be better. Mr J Fowler added that he has been surprised by the Board's prices from Woldmarsh.

(b) Cyber Security - Penetration Testing

At the meeting of the Audit & Risk Committee it was suggested by the insurer's that the Board may want to consider some penetration testing of the Board's networks. For an external company to undertake this is a cost of £1,750.

There is also a further option for the Board to follow the Cyber Essentials Standard (government standard that most public bodies are required to meet). This would cost £3,680 for HBP to conduct an audit, put any remedials in place and certify the Board as meeting the standard. Mr J Fowler felt that the Board already operate beyond that standard and felt the penetration testing would be sufficient. All AGREED to go ahead with the penetration testing at a cost of £1,750.

(c) Starlink Internet

Mr J Fowler recommended Starlink and that it would be more reliable and stable than the EE Dongle. However, it was noted that it doesn't load immediately. Mr P Holmes noted that he is in the process of having a new phone system through Starlink and so will be able to advise what it is like once up and running. Mr M Rollinson noted that in an emergency if the power went down the phones would be lost, the Finance Manager noted that if they lost power at Boston the Board's phones would be lost. Mr P Holmes and Mr M Rollinson suggested a back up generator. The Finance Manager noted that he will look into this option.

(d) ADA Flood and Water Networking Dinner

It was noted that current attendance at the ADA Flood and Water Networking Dinner is the Chief Executive, Finance Manager, Operations Manager, Chairman, Mr P Holmes and Mr M Rollinson. Mr M Brookes noted that he can attend. Cllr P Bedford noted that he will find out and let us know whether he can attend.

It was suggested that the Works Manager and Finance Supervisor also be asked due to them taking on more senior roles on the retirement of the Chief Executive.

(e) Board Member Induction

The Chief Executive informed the committee that a Board Member induction session will take place on the morning of the Board Meeting on 13th June and will be open to both existing and new Board Members.

(f) Visit from Minister Pow

The Chief Executive informed the committee that Minister Pow will be visiting the area, hosted by the Environment Agency, on 7th June. They will be holding a working lunch at the Board's Offices, the Chief Executive questioning who should be involved with this? It was felt that both the Chairperson and Vice-Chairperson should be in attendance.

(g) Development – The Quadrant

Cllr P Bedford questioned if there is any further progress regarding the straightening of the watercourse at the Quadrant development, noting concerns that have been raised from the football club about them not getting a further pitch.

The Finance Manager noted the discussion has been had this morning and they (developer) wants to get the realignment started as soon as possible so that it is completed out of football season.

It was noted that this is the last Executive Committee that the Chief Executive will attend before his retirement. Thanks were expressed to the Chief Executive for his work and involvement in this committee.

Mr M Brookes noted that he had believed this would be his last meeting, but has now been re-appointed on the Board. The Chairperson noted that the committee are pleased he can continue, especially as Audit & Risk Committee Chairperson, adding that it is important to have an independent Chair of the Audit & Risk Committee. Mr M Rollinson suggested that it may be appropriate to have a co-opted member as the Audit & Risk Committee Chair.

There being no further business the meeting closed at 16:37.

BLACK SLUICE INTERNAL DRAINAGE BOARD
EXECUTIVE COMMITTEE - 14 SEPTEMBER 2023

AGENDA ITEM 07

PERIOD 05 MANAGEMENT ACCOUNTS

Income

- 93.72% of Drainage Rates are collected.
 - £91,153 outstanding
- Brewin Dolphin Income is still slightly behind
 - It is still predicting an annual income of £15,759.12.
- An additional £125,441 rechargeable Income has been achieved in the first five periods of the year.
 - It was £131,397 up last period so this has reduced slightly compared to the budget.
- Solar Panel Income is still doing better than budgeted, already £3,938 greater than the budget.
- Overall Income is now £249,050 greater than budget, which has dropped from £314,668 in Period 4.

Expenditure

- Schemes are still showing a favourable result overall.
 - £317,030 spent to date with a budget of £496,500 for both Schemes and Pumping Station Schemes combined.
- Pumping Station Maintenance is currently showing £131,813 YTD favourable, and expenditure was £21,271 less than expected in Period 5. Budget for electric YTD is £236,608, spend for electric YTD is £74,698, so without the Budget for electric, Pumping Station Maintenance would be £30,097 overspent.
- Drain Maintenance is now showing £6,611 overspent, and it was £1,625 overspent for the Period.
 - Summer Cutting = £20,852 underspent (although £4,188 overspent in the Period)
 - Desilting = £46,138 overspent
 - Bushing = £2,347 overspent
 - Culvert Surveying = £12,051 underspent
 - Jetting = £8,971 underspent
- Admin & Establishment is still overspent £3,326 for YTD
 - Depot is now £2,947 overspent YTD
 - Hessle Drive Bungalow is still £3,395 overspent YTD due to the kitchen refurbishment.

Balance Sheet

- Plant Account is continuing to recover but it is still down with a £72,818 surplus compared to £110,337 at this point last year.
- Wages Oncost is currently showing a deficit for the year of £10,848 (was £50,764 in Period 3, and £28,428 in Period 4, so has improved again in the Period)
- The value of both investments have dropped slightly in the period

Black Sluice Internal Drainage Board

Project Summary

2023/24

Period 05 - August 2023

| 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 | 61,620 | 119,467 | (57,847) | 2,126,069 | 2,135,556 | (9,487) | 0 | 2,126,069 | 1,673,277 | 452,792 |
| Interest & Grants | 7,323 | 9,829 | (2,506) | 157,154 | 27,641 | 129,513 | 0 | 157,154 | 28,081 | 129,073 |
| Development Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Income | (932) | 1,053 | (1,985) | 9,033 | 9,388 | (355) | 0 | 9,033 | 174,906 | (165,873) |
| Rechargeable Income | 24,992 | 30,948 | (5,956) | 251,664 | 126,223 | 125,441 | 0 | 251,664 | 186,427 | 65,237 |
| Solar Panel Income | 5,419 | 2,743 | 2,676 | 17,645 | 13,707 | 3,938 | 0 | 17,645 | 13,257 | 4,388 |
| Total Income | 98,422 | 164,040 | (65,618) | 2,561,565 | 2,312,515 | 249,050 | 0 | 2,561,565 | 2,075,948 | 485,617 |
| Schemes | 76,907 | 0 | (76,907) | 277,258 | 370,000 | 92,742 | 0 | (277,258) | 91,154 | (186,104) |
| Pumping Station Schemes | 4,609 | 0 | (4,609) | 40,738 | 126,500 | 85,762 | 0 | (40,738) | 18,692 | (22,046) |
| Pumping Station Maintenance | 20,681 | 60,606 | 21,271 | 154,545 | 361,056 | 131,813 | 0 | (229,243) | 107,731 | (77,369) |
| Electricity | 18,654 | | | 74,698 | | | | | 44,143 | 0 |
| Drain Maintenance | 122,936 | 120,976 | (1,960) | 237,367 | 230,421 | (6,946) | 0 | (237,367) | 244,332 | 6,965 |
| Environmental Schemes | 99 | 677 | 578 | 4,720 | 8,780 | 4,060 | 0 | (4,720) | 5,955 | 1,235 |
| Administration & Establishment | 45,685 | 53,949 | 8,264 | 290,852 | 286,532 | (4,320) | 0 | (290,852) | 271,862 | (18,990) |
| EA Precept | 0 | 0 | 0 | 138,276 | 138,276 | 0 | 0 | (138,276) | 138,276 | 0 |
| Rechargeable Expenditure | 23,275 | 28,789 | 30,505 | 231,734 | 117,418 | (114,316) | 0 | (231,734) | 173,250 | (244,911) |
| Solar Panel Expenses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 296 | 296 |
| Total Expenditure | 312,847 | 264,997 | (22,858) | 1,450,188 | 1,638,983 | 188,795 | 0 | (1,450,188) | 1,095,692 | (540,924) |
| Surplus / (Deficit) | (214,425) | (100,957) | (113,468) | 1,111,377 | 673,532 | 437,845 | 0 | 1,111,377 | 980,256 | 131,120 |
| Movement on reserves | | | | | | | | | | |
| Plant Reserve | (48,113) | 0 | 48,113 | (72,818) | 0 | 72,818 | (72,846) | (28) | (110,337) | (37,519) |
| Pump Engineer Oncost | (993) | 0 | 993 | (86) | 0 | 86 | 0 | 86 | 1,436 | 1,522 |
| Wages oncost Reserve | (17,580) | 0 | 17,580 | 10,848 | 0 | (10,848) | 0 | (10,848) | (24,066) | (34,914) |
| Grants Manager | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Surplus / (Deficit) | (147,739) | (100,957) | (180,154) | 1,173,433 | 673,532 | 375,788 | 72,846 | 1,122,166 | 1,113,223 | 202,031 |

Black Sluice Internal Drainage Board Drainage Rates & Special Levies

2023/24

Period 05 - August 2023

Drainage Rates & Special Levies Due

Drainage Rates

| | | |
|---|--------------|--------|
| Annual Drainage Rates - Land and/or buildings | 1,451,545.17 | |
| Land/Property - Value Decreased | (9,487.02) | |
| Land/Property - Value Increased | 8,840.18 | |
| New Assessment | 633.51 | |
| Write Offs & Irrecoverables | | |
| Adjustments required for Special Levy | | |
| Summons Collection Costs | | |
| | | |
| Balance | 1,451,531.84 | 48.66% |

Special Levies

| | | |
|---------------------------------|--------------|--------|
| Boston Borough Council | 1,139,128.16 | |
| South Holland District Council | 213,985.74 | |
| North Kesteven District Council | 97,415.80 | |
| South Kesteven District Council | 80,851.16 | |
| | | |
| | 1,531,380.86 | 51.34% |

| | | |
|------------------|---------------------|----------------|
| Total Due | 2,982,912.70 | 100.00% |
|------------------|---------------------|----------------|

Drainage Rates & Special Levies Collected

| | | |
|-------------------------------------|---------------------|--------|
| B/F Arrears/(Allowances) | (1,842.22) | |
| Payments Posted | 1,362,220.85 | |
| Returned Amount | | 93.72% |
| Paid Refund | | |
| Bourne North Fen Trust Contribution | | |
| Special Levies Received | 765,690.43 | 50.00% |
| | | |
| Total Received | 2,126,069.06 | |

Drainage Rates & Special Levies Debtors

| | | |
|----------------------------|---------------------|--------|
| Special Levy Outstanding | 765,690.43 | 50.00% |
| Drainage Rates Outstanding | 91,153.21 | 6.28% |
| | | |
| | 856,843.64 | |
| | | |
| | 2,982,912.70 | |

Black Sluice Internal Drainage Board Income & Expenditure Summary

2023/24

Period 05 - August 2023

| | This Year | Last Year | Variance |
|--------------------------------|------------------|------------------|------------------|
| Drainage Rates | 1,360,379 | 1,078,101 | 282,277 |
| Special Levies | 765,690 | 595,175 | 170,515 |
| Recoverable | 251,664 | 186,427 | 65,237 |
| Misc Income | 167,067 | 203,618 | (36,550) |
| Solar Panel Income | 17,645 | 13,257 | 4,388 |
| | 2,562,445 | 2,076,579 | 485,867 |
| Employment Costs | 610,525 | 552,289 | (58,236) |
| Property | 189,795 | 64,255 | (125,540) |
| General Expenses | 102,551 | 81,631 | (20,920) |
| Materials / Stock | 8,761 | 6,600 | (2,161) |
| Motor & Plant | 95,131 | 100,207 | 5,076 |
| Miscellaneous | 382,249 | 158,386 | (223,863) |
| Recharges | (223,022) | (269,488) | (46,465) |
| Plant | 223,022 | 269,475 | 46,453 |
| Total Expenditure | 1,389,012 | 963,355 | (425,657) |
| Net Surplus / (Deficit) | 1,173,433 | 1,113,224 | 60,210 |

Black Sluice Internal Drainage Board
Balance Sheet at Period End
2023/24
Period 05 - August 2023

| | <u>This Year</u> | | <u>Last Year</u> | |
|---|------------------|------------------|------------------|------------------|
| | £ | £ | £ | £ |
| Operational Land & Buildings Cost | 1,009,350 | | 1,009,350 | |
| Pumping Stations Cost | 3,861,354 | | 3,861,354 | |
| Non-operational Property Cost | 165,000 | | 165,000 | |
| Vehicles, Plant & Machinery Cost | 984,322 | | 867,193 | |
| Fixed Assets | 6,020,026 | | 5,902,897 | |
| Stock | 49,999 | | 41,788 | |
| Debtors Control | 166,242 | | 147,472 | |
| VAT | 84,082 | | 40,245 | |
| Car Loans | 6,839 | | 12,512 | |
| Prepayments | 42,823 | | 36,668 | |
| Drawings Bank Account | (91,219) | | (11,563) | |
| Call Bank Account | 410,000 | | 310,000 | |
| Petty Cash | 425 | | 397 | |
| Highland Water | 3,916 | | 1,192 | |
| Work in Progress | (49,834) | | (256,029) | |
| Nat West Government Procurement Card | (2,797) | | (467) | |
| Brewin Dolphin Investment | 398,962 | | 454,213 | |
| Natwest Reserve Account | 881,408 | | 2,360,879 | |
| Natwest 35 Day Notice Account | 1,500,000 | | 0 | |
| Total Current Assets | 3,400,847 | | 3,137,307 | |
| Trade Creditors | (17,387) | | (15,945) | |
| PAYE & NI Control Account | (24,139) | | (25,545) | |
| Superannuation Contrl Account | (23,329) | | (18,200) | |
| Accruals | (48,809) | | (51,536) | |
| Total Liabilities | (113,665) | | (111,226) | |
| Pension Liability | | 446,000 | | (2,703,000) |
| | | 9,753,209 | | 6,225,978 |
| Capital Reserve | 5,933,400 | | 5,759,896 | |
| Pension Reserve | 446,000 | | (2,703,000) | |
| Brewin Dolphin Revaluation | (101,038) | | (45,787) | |
| Total Capital | 6,278,362 | | 3,011,109 | |
| Revenue Reserve | 1,432,256 | | 1,262,024 | |
| Development Reserve | 494,680 | | 502,939 | |
| Plant Reserve | 246,454 | | 262,206 | |
| Wages Oncost Reserve | 128,023 | | 74,476 | |
| General Reserve | 1,173,433 | | 1,113,224 | |
| Total Reserves | 3,474,847 | | 3,214,869 | |
| | | 9,753,209 | 0 | 6,225,978 |
| <u>Cash & Bank Balances</u> | | | | |
| Drawings Account | | (91,219) | | |
| Call Account | | 110,000 | 410,000 | |
| Natwest Reserve Account @ 1.36% wef 23/05/23 | | 881,408 | | |
| Natwest 35 Day Notice Account @ 1.92% wef 23/05/23 | | 1,500,000 | | |
| Petty Cash | | 0 | | |
| Chargecard | | 0 | | |
| Monmouthshire BS @ 0.65% | | 300,000 | 30 Day Notice | |
| | | 2,700,190 | | |

Black Sluice Internal Drainage Board Investment Summary 2023/24 Period 05 - August 2023

PORTFOLIO P1684056 VALUATION DATE 29 Aug 2023

27/08/2022 - 27/08/2023

Portfolio Overview

LAST 12 MONTHS PERFORMANCE

-7.36%



TOTAL VALUE

398,962.47 GBP

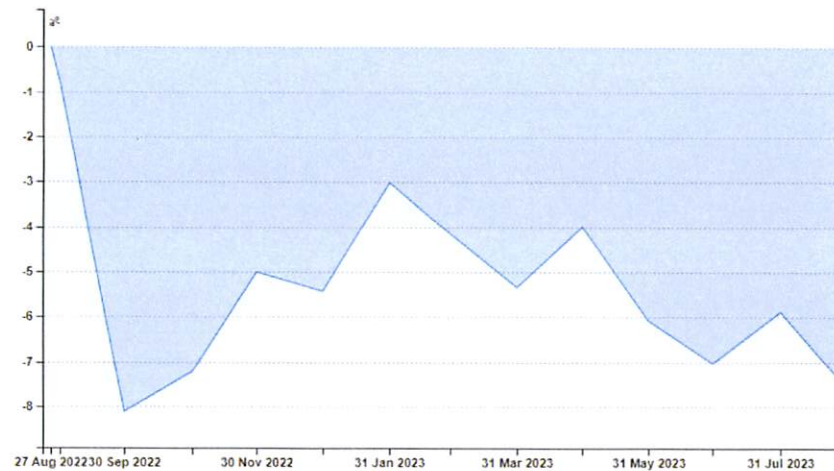
ESTIMATED ANNUAL INCOME

15,759.12 GBP

Performance

CUMULATIVE PERIODIC

CHART
Gross



CUMULATIVE PERFORMANCE

Portfolio Summary

BOOK COST

448,900.51 GBP

OVERALL GAIN OR LOSS

-11.12%↓

ESTIMATED ANNUAL INCOME

15,759.12 GBP

ESTIMATED YIELD %

3.95%↑

Black Sluice Internal Drainage Board BFF Investment Summary 2023/24 Period 05 - August 2023

PORTFOLIO P0000789299 VALUATION DATE 29 Aug 2023

27/08/2022 - 27/08/2023

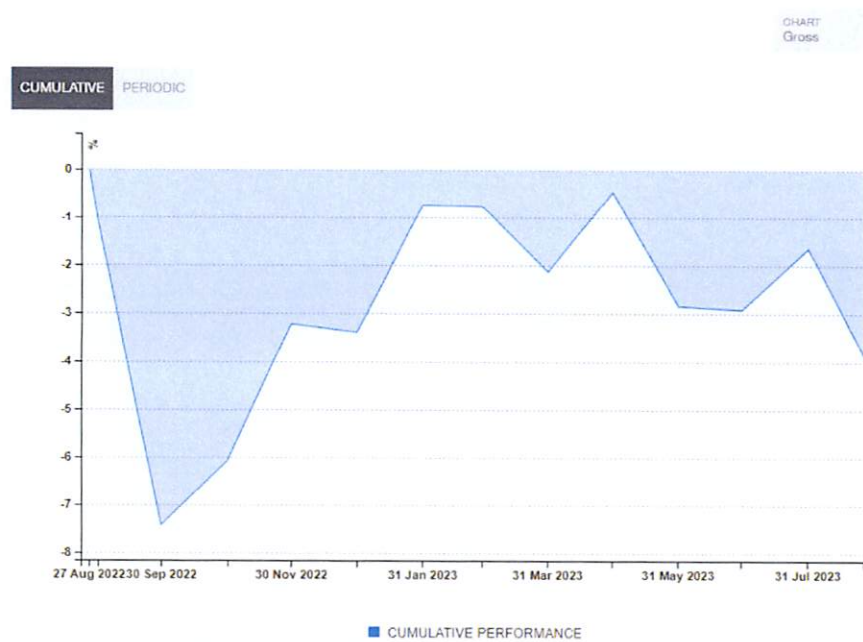
Portfolio Overview

LAST 12 MONTHS PERFORMANCE
-3.88% ↓

TOTAL VALUE
310,222.63 GBP

ESTIMATED ANNUAL INCOME
11,325.33 GBP

Performance



Portfolio Summary

BOOK COST
309,027.25 GBP

OVERALL GAIN OR LOSS
0.39%↑

ESTIMATED ANNUAL INCOME
11,325.33 GBP

ESTIMATED YIELD %
3.65%↑

PLANT REPLACEMENT BUDGETS 2023/24

Amended after Year end

| Existing Plant/Equipment | Year Purchased | Purchase Price | Hours / Miles | | Age to Replace | Replace Year | New Plant | Replace Cost | Est Trade in Target | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|------------------------------|----------------|----------------|---------------|-------|----------------|--------------|-------------------|--------------|---------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| | | | 22/08/2023 | | | | | | | £221,054 | £80,295 | £56,351 | £43,828 | £135,176 | £92,370 | £75,978 | £175,677 | £239,246 | £105,609 |
| Twiga SPV2 (2015) | 2015/16 | £174,800 | 6,661 | Hours | 8 | 2023/24 | Hooby MH115 | £288,295 | £60,000 | £228,295 | | | | | | | | £337,296 | |
| Twiga SPV2 (2019) | 2019/20 | £197,150 | 3,136 | Hours | 8 | 2027/28 | Twiga/Herder? | £291,280 | £72,820 | | | | | £218,460 | | | | | |
| Twiga SPV2 (2017) | 2017/18 | £205,811 | 4,811 | Hours | 8 | 2025/26 | Twiga/Herder? | £304,077 | £76,019 | | | £228,057 | | | | | | | |
| Aebi TT211 | 2022/23 | £70,000 | 3,496 | Hours | 8 | 2030/31 | Aebi & Rear Flail | £103,422 | £25,855 | | | | | | | | £77,566 | | |
| Hitachi ZX 210LC-5B | 2016/17 | £133,845 | 7,651 | Hours | 8 | 2024/25 | 20T Excavator | £197,750 | £49,438 | | £148,313 | | | | | | | | £219,125 |
| Unimog | 2020/21 | £148,000 | 91,249 | Km | 8 | 2028/29 | New unimog | £218,663 | £54,666 | | | | | | £163,998 | | | | |
| JCB 130 Telescopic LR | 2019/20 | £105,350 | 4,820 | Hours | 9 | 2028/29 | 14T Excavator | £163,432 | £36,318 | | | | | | £127,114 | | | | |
| JCB 145 Standard & LR | 2019/20 | £129,850 | 4,565 | Hours | 7 | 2026/27 | 15T Excavator | £182,712 | £52,203 | | | | £130,509 | | | | | | |
| JCB 140X Telescopic LR | 2022/23 | £137,500 | 259 | Hours | 8 | 2030/31 | 15T Excavator | £203,150 | £50,788 | | | | | | | | £152,363 | | |
| JCB 150X Excavator | 2022/23 | £139,605 | 1,440 | Hours | 7 | 2029/30 | 18T Excavator | £196,438 | £56,125 | | | | | | | £140,313 | | | |
| JCB 531 Teleporter | 2012/13 | £43,470 | 3,780 | Hours | 12 | 2024/25 | | £78,066 | £13,011 | | £65,055 | | | | | | | | |
| Vauxhall (Fitter) | 2019/20 | £16,255 | 42,474 | Miles | 7 | 2026/27 | Fitters Van | £22,872 | £3,267 | | | | £19,605 | | | | | | |
| Mitsubishi(Pump Engineer) | 2019/20 | £20,431 | 61,477 | Miles | 4 | 2023/24 | Pick-Up | £27,610 | £9,750 | £17,860 | | | | £21,709 | | | | £26,388 | |
| Mitsubishi(Works Supervisor) | 2019/20 | £20,431 | 106,361 | Miles | 4 | 2023/24 | Pick-Up | £27,793 | £7,500 | £20,293 | | | | £24,666 | | | | £29,982 | |
| Mitsubishi(Pump Maintenance) | 2019/20 | £20,431 | 44,740 | Miles | 4 | 2023/24 | Pick-Up | £27,793 | £11,500 | £16,293 | | | | £19,804 | | | | £24,072 | |
| Mitsubishi (Works Manager) | 2019/20 | £20,000 | 40,399 | Miles | 4 | 2023/24 | Pick-Up | £28,768 | £12,500 | £16,268 | | | | £19,804 | | | | £24,072 | |
| Ford Transit Tipper | 2022/23 | £30,271 | 30,627 | Miles | 7 | 2029/30 | Tipper | £42,594 | £6,085 | | | | | | | £36,509 | | | |
| Dump Trailer 1 | 2006 | £13,832 | | | 18 | 2024/25 | Dump Trailer | £33,288 | £3,699 | | £29,590 | | | | | | | | |
| Low Loader Trailer | 2020/21 | £27,000 | | | 15 | 2036/37 | Low Loader | £56,131 | £7,484 | | | | | | | | | | |
| Tipping Trailer | 2022/23 | £6,895 | | | 25 | 2047/48 | | £23,349 | £1,868 | | | | | | | | | | |
| 4m Trailer | 2022/23 | £4,500 | | | 25 | 2047/48 | | £15,239 | £1,219 | | | | | | | | | | |
| 100mm Self priming Pump | | | | | 16 | 2023/24 | | £22,000 | | £22,000 | | | | | | | | | |
| Vibrating piling hammer | 2015/16 | | | | 20 | 2035/36 | | | | | | | | | | | | | |
| 150mm Portable Pump | 2006 | £16,050 | | | 16 | 2023/24 | | £30,000 | | £30,000 | | | | | | | | | |
| Compressor | 2008 | £4,950 | | | | | | | | | | | | | | | | | |
| Ride on Lawnmower | 2016/17 | | | | 9 | 2025/26 | | £28,000 | £6,222 | | | £21,778 | | | | | | | |
| Fuel Tanks | | | | | | | | | | £5,000 | | | | | | £3,000 | | | |
| 8" Mobile Pump | 2021/22 | £52,566 | | | 20 | 2041/42 | | £139,473 | | | | | | | | | | | |
| Weedbaskets | | | | | | | | | | | £7,000 | | £7,718 | | | £8,934 | £9,381 | £9,850 | £10,342 |
| Net Spend from Plant Reserve | | | | | | | | | | £356,009 | £249,957 | £249,835 | £157,831 | £304,444 | £291,112 | £188,756 | £239,310 | £451,659 | £229,467 |
| Generated | | | | | | | | | | £215,250 | £226,013 | £237,313 | £249,179 | £261,638 | £274,720 | £288,456 | £302,878 | £318,022 | £333,923 |
| Balance C/F | | | | | | | | | | £80,295 | £66,351 | £43,828 | £135,176 | £92,370 | £75,978 | £175,677 | £239,246 | £105,609 | £210,065 |

Annual Governance and Accountability Return 2022/23 Form 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 Form 3 of the Annual Governance and Accountability Return 2022/23

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 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 2023**.
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 2023**. 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 2023
 - 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 2022/23

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 2023 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 2022/23, approved and signed, page 4
- Section 2 - Accounting Statements 2022/23, approved and signed, page 5

Not later than 30 September 2023 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 Form 3 of the Annual Governance and Accountability Return (AGAR) 2022/23

- 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. Any amendments must be approved by the authority and properly initialled.
- 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 2023.
- 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.
- 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 bank reconciliation is incomplete or variances not **fully** explained then 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 2022) equals the balance brought forward in the current year (Box 1 of 2023).
- 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 2023**.

| Completion checklist – 'No' answers mean you may not have met requirements | | Yes | No |
|--|--|-----|----|
| All sections | Have all highlighted boxes have been completed? | | |
| | Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor? | | |
| Internal Audit Report | Have all highlighted boxes been completed by the internal auditor and explanations provided? | | |
| Section 1 | For any statement to which the response is 'no', has an explanation been published? | | |
| Section 2 | Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval? | | |
| | 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 been published where required? | | |
| | Has the bank reconciliation as at 31 March 2023 been reconciled to Box 8? | | |
| | Has an explanation of any difference between Box 7 and Box 8 been provided? | | |
| Sections 1 and 2 | Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested. | | |

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

Annual Internal Audit Report 2022/23

Black Sluice Internal Drainage Board

www.blacksluiceidb.gov.uk

During the financial year ended 31 March 2023, 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 2022/23 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 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered") | | | ✓ |
| L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation. | ✓ | | |
| M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set). | ✓ | | |
| N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes). | ✓ | | |
| O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee. | | | Not applicable |

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

30/01/2023 01/02/2023 07/02/2023

CHRISTOPHER R. HARRIS

Signature of person who carried out the internal audit

CR Harris

Date 15/05/2023

*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 2022/23

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 2023, that:

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

*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:

13/06/2023

and recorded as minute reference:

MINUTE REFERENCE 2165

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

Chairman

Clerk

SIGNATURE REQUIRED

SIGNATURE REQUIRED

ENTER PUBLIC WEBSITE ADDRESS www.blacksluiceidb.gov.uk PAGE ADDRESS

Section 2 – Accounting Statements 2022/23 for


Black Sluice Internal Drainage Board

| | Year ending | | Notes and guidance |
|---|--------------------|--------------------|---|
| | 31 March 2022 £ | 31 March 2023 £ | |
| 1. Balances brought forward | 1,102,456 | 1,505,144 | 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 | 2,204,498 | 2,325,594 | Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received. |
| 3. (+) Total other receipts | 1,186,557 | 983,009 | 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 | 1,220,088 | 1,285,127 | 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 | 1,768,279 | 1,786,874 | Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5). |
| 7. (=) Balances carried forward | 1,505,144 | 1,741,746 | Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6). |
| 8. Total value of cash and short term investments | 1,836,774 | 1,777,330 | The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation. |
| 9. Total fixed assets plus long term investments and assets | 6,259,897 | 6,433,401 | 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). |

| For Local Councils Only | Yes | No | N/A | |
|--|-----|----|-----|---|
| 11a. Disclosure note re Trust funds (including charitable) | | | | The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets. |
| 11b. Disclosure note re Trust funds (including charitable) | | | ✓ | The figures in the accounting statements above do not include any Trust transactions. |

I certify that for the year ended 31 March 2023 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 

Date

10/05/2023

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

13/06/2023

as recorded in minute reference:

MINUTE REFERENCE 2166

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

 SIGNATURE REQUIRED

Section 3 – External Auditor’s Report and Certificate 2022/23

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

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

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

- summarises the accounting records for the year ended 31 March 2023; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2022/23

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

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

None.

3 External auditor certificate 2022/23

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2023.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature



Date

08/08/2023

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE MEETING - 14 SEPTEMBER 2023

AGENDA ITEM 10

COMMITTEE MEMBERSHIP

1. Audit & Risk Committee

- Mr M Brookes (Chairperson)
- Mr W Ash
- Mr V Barker
- Mr J Fowler
- Mr M Leggott
- *Vacancy*
- *Vacancy*

Cllr M Geaney has expressed an interest in the Audit & Risk Committee.

2. Structures Committee

- Mr J Fowler (Chairperson)
- Mr W Ash
- Mr V Barker
- Mr P Holmes
- Mr P Robinson
- Mr C Wray
- *Vacancy*
- *Vacancy*

Cllr D Middleton has expressed an interest in the engineering and technical aspect of the Board's operations.

Mr M Leggott has expressed an interest in the Structures Committee.

3. Environment Committee

- Mr P Holmes (Chairperson) (NW)
- Mr R Needham (NW)
- Mr P Robinson (NW)
- Mr R Welberry (NW)
- *Vacancy (NW)*
- Mr W Ash (SW)
- Mr J Atkinson (SW)
- Mr V Barker (SW)
- Mr K Casswell (SW)
- Mr M Rollinson (SW)

Cllr A Hagues (NW) has expressed an interest in the Environment Committee.

Cllr Z Lane (SW) has expressed an interest in the Environment Committee.

Cllr S Welberry (NW) expressed an interest in the Environment Committee at the Board meeting in June.



Black Sluice IDB

2024



| | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|----|-----|-----|----|----|-----|
| Jan | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | Jan | | | | |
| Feb | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | Feb | | | |
| Mar | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | Mar |
| Apr | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | Apr | | | |
| May | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | May | | | |
| Jun | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | Jun |
| Jul | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | Jul | | | |
| Aug | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | Aug |
| Sep | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | Sep |
| Oct | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | | | | Oct |
| Nov | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | Nov |
| Dec | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | Dec |
| | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | WED | THU | FRI | SAT | SUN | MON | TUE | | | | | | |

BLACK SLUICE INTERNAL DRAINAGE BOARD
EXECUTIVE COMMITTEE - 14 SEPTEMBER 2023
AGENDA ITEM 12

Wyberton Towns Drain Realignment
(Chestnut Homes Q1 Development site)

In 2016, an application was made to the Board to consider a realignment of the Wyberton Towns Drain as part of an initial outline planning proposal for a community benefit to provide the adjacent Wyberton Playing fields with additional football pitches.

Minute 2129(g) of the meeting of the Northern Works Committee on 13.04.2023:

The Operations Manager noted that it was expected that the realignment of the Wyberton Towns Drain would take place this year.

The developer is in receipt of an estimate from the Board to complete both the bushing work and to realign the c100m of drain over to the new proposed position.

In addition to this work, it is also proposed that the Board would complete the realignment of c70m of drain downstream (Board funded through the Development Reserve). Unfortunately, the developer has not been in contact to progress this further yet. With regard to the bushing work, this now would not be able to be completed until around October, unless the developer proposed an environmental and nesting bird survey for works to be completed before this.

Since then, an informal agreement was reached that the Board would undertake the works with the associated costs for the works to remove the bushing/vegetation prior to the realignment of the watercourse being completed.

It was made clear to Chestnut Homes Ltd (CHL) that if the Board were to complete the works there would be no liability placed on the Board, should the realigned watercourse banks fail causing bank slips that would require revetment repairs. Legal advice was taken from the Board's solicitor and a section of correspondence outlining the proposal to CHL is included in following pages of this report.

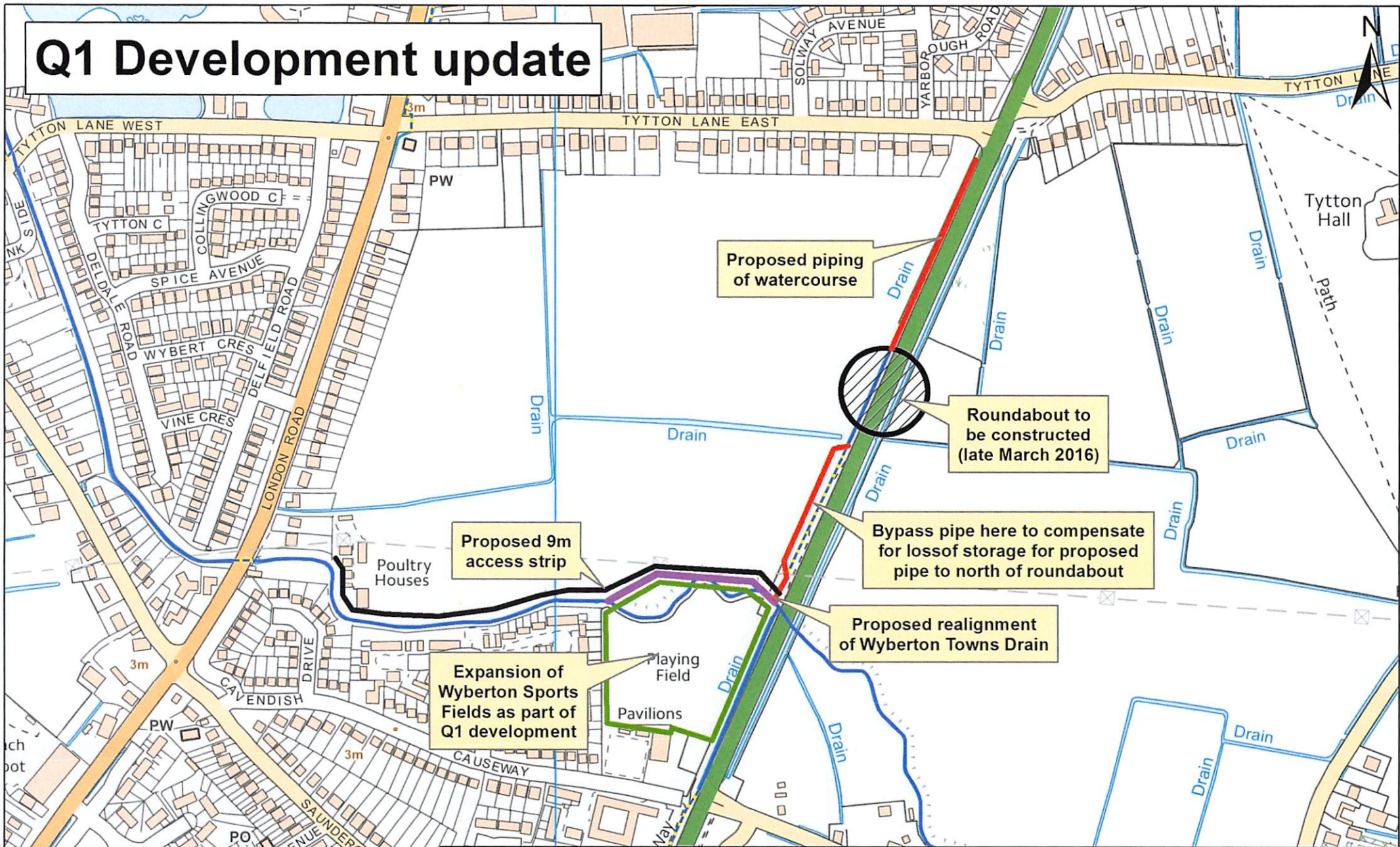
I have stated in the many conversations and meetings that have taken place over the several years that this realignment of the Wyberton Towns Drain has been proposed that the Board's preference would be that these works are completed by the Board, but also that it is not a necessity, subject to the works being completed by an approved Contractor.

CHL are questioning why the Board are seeking an indemnity, which, as I have explained, it is not to indemnify the work of the Board, but the potential that a new cut drain could fail due to ground conditions.

It is therefore my recommendation that if an agreement cannot be reached that indemnifies the Board against future costs for an agreed period following completion of these works, then these works are not completed by the Boards resource.

Paul Nicholson
Capital Projects Director & Deputy CEO

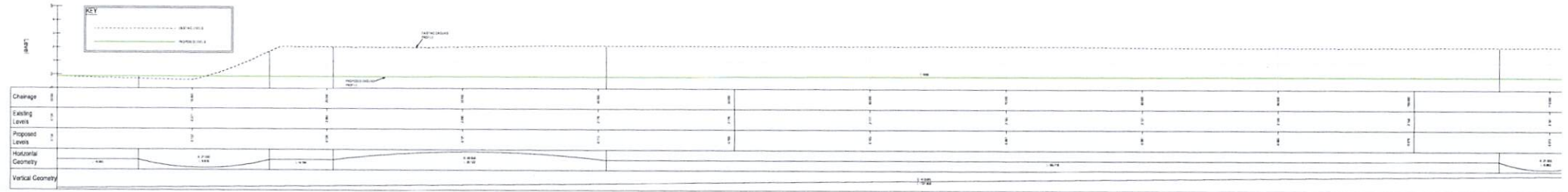
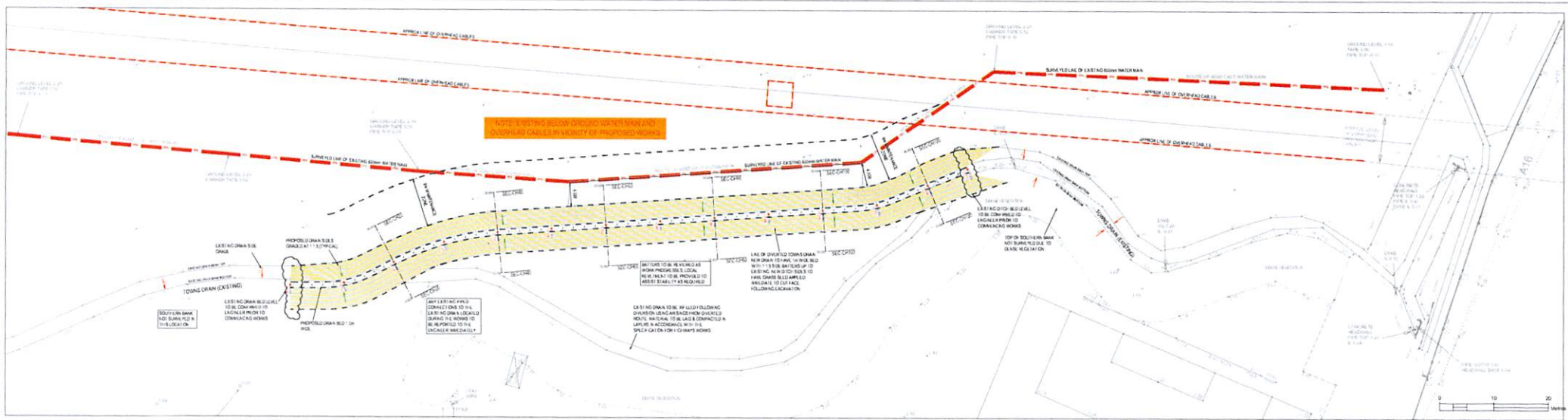
Q1 Development update



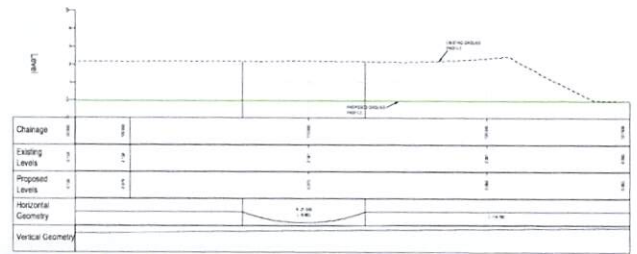
Black Sluice Internal Drainage Board
 Station Road, Swineshead,
 Boston, Lincolnshire PE20 3PW
 Tel: 01205 821440
 Email: mailbox@blacksluiceidb.gov.uk

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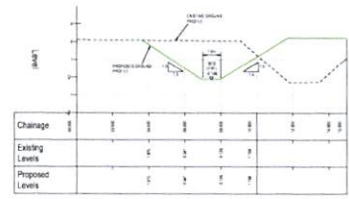
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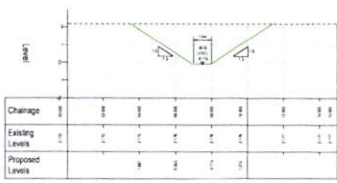
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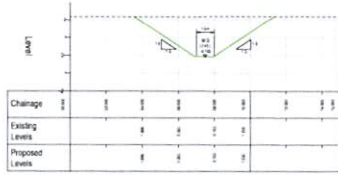
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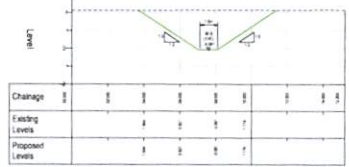
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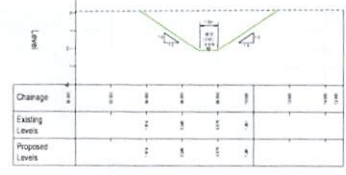
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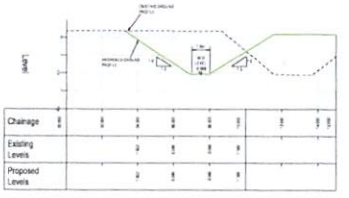
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SEC-C100 - CROSS SECTION
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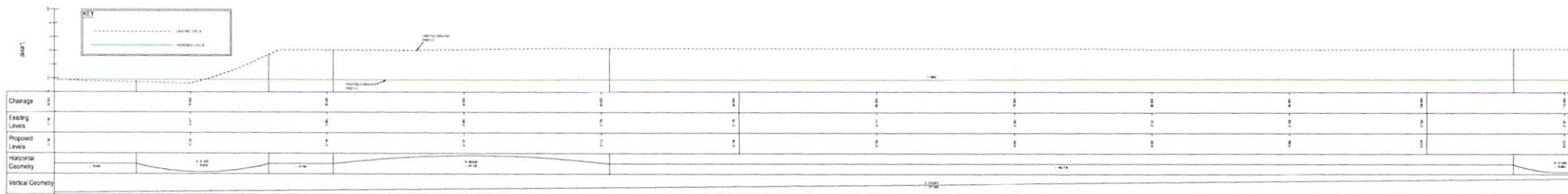
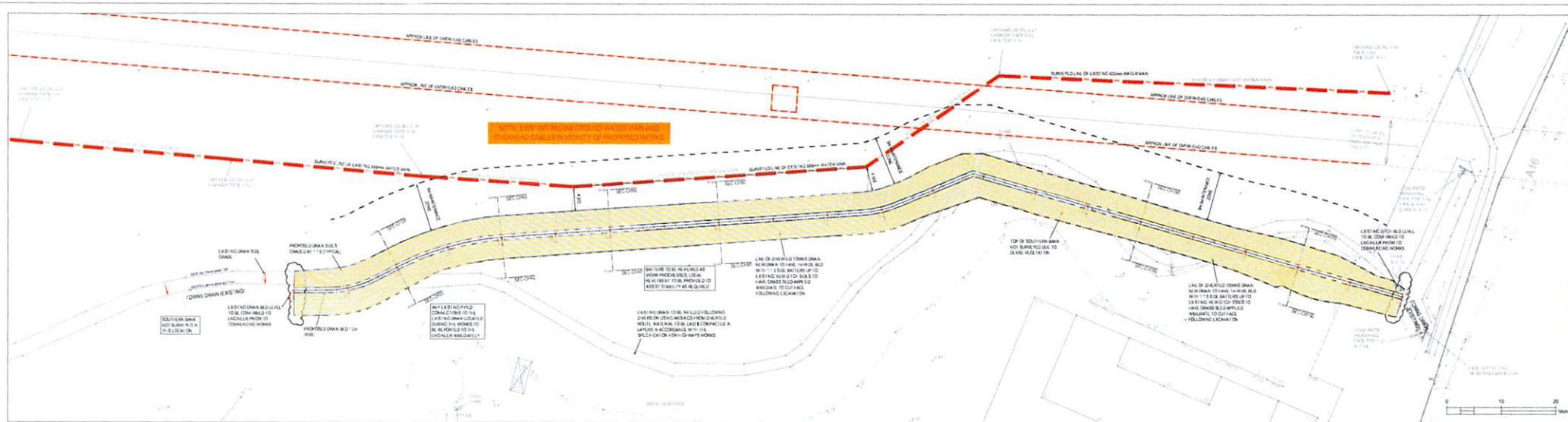


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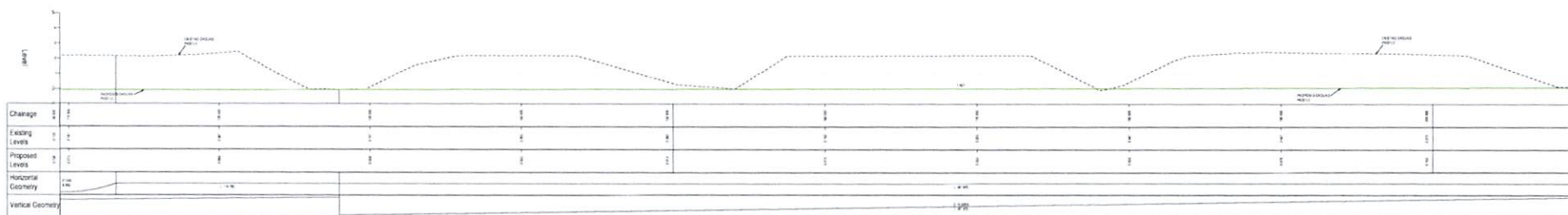
| | | | |
|------------|--------------------|----|-----|
| DATE | DESCRIPTION | BY | CHK |
| 11/11/2022 | ISSUED FOR PERMITS | MM | MM |
| 11/11/2022 | ISSUED FOR PERMITS | MM | MM |
| 11/11/2022 | ISSUED FOR PERMITS | MM | MM |
| 11/11/2022 | ISSUED FOR PERMITS | MM | MM |

PROJECT: CHESTNUT HOMES
THE QUADRANT BOSTON
TOWNS DRAIN DIVERSION PLAN AND SECTIONS

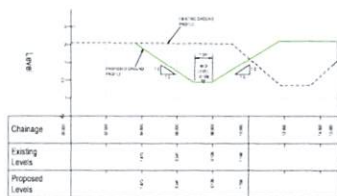
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PAGE: 3



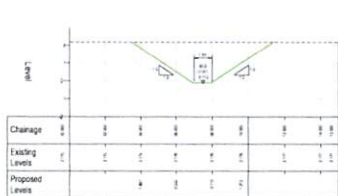
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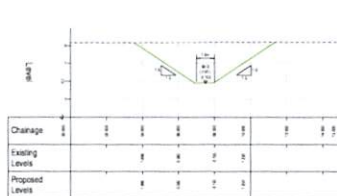
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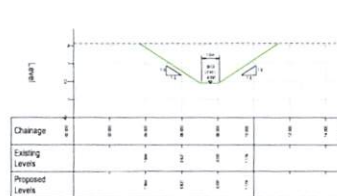
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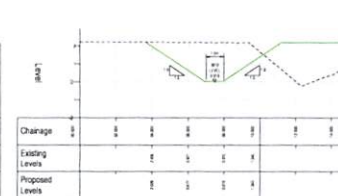
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SEC-CH80 - CROSS SECTION
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SEC-CH160 - CROSS SECTION
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PRELIMINARY

LENELLE POLYMERIZATION

CHESTNUT HOMES

THE QUADRANT BOSTON

TOWNS DRAIN DIVERSION - OPTION 2 PLAN AND SECTIONS

| | | | |
|---------|----|---------|---------|
| DATE | BY | CHECKED | DATE |
| 1/15/22 | JL | ML | 1/15/22 |
| 1/15/22 | JL | ML | 1/15/22 |
| 1/15/22 | JL | ML | 1/15/22 |

PROJECT: Y18022 DRAWING: D212 SHEET: 1

BLACK SLUICE INTERNAL DRAINAGE BOARD

EXECUTIVE MEETING - 14 SEPTEMBER 2023

AGENDA ITEM 13

ACCESS TO GREAT HALE PUMPING STATION

At the Executive Committee on 20th January 2021 the access to Great Hale Pumping Station was discussed, as per the information provided below:

'In 2010 the access route from the A17 to Great Hale Pumping Station was requested to be changed, as the existing barns were being developed.

Due to these proposed changes a Deed of release and Grant of Easement was signed in September 2010, the rights as written below.

Schedule 1

THE RIGHTS

The Right for the Grantee and its successors in title its agents and servants workmen and all other persons authorised by the Board in common with the Grantor and their successors in title and all the persons authorised by them over the access way to enable the Board to obtain access to and egress from the property hereby conveyed from and to the Main Boston/Sleaford Road for the purpose of carrying out the construction of a pumping station on the said plot piece or parcel of land hereby conveyed and inspections and maintenance thereof.

Schedule 2

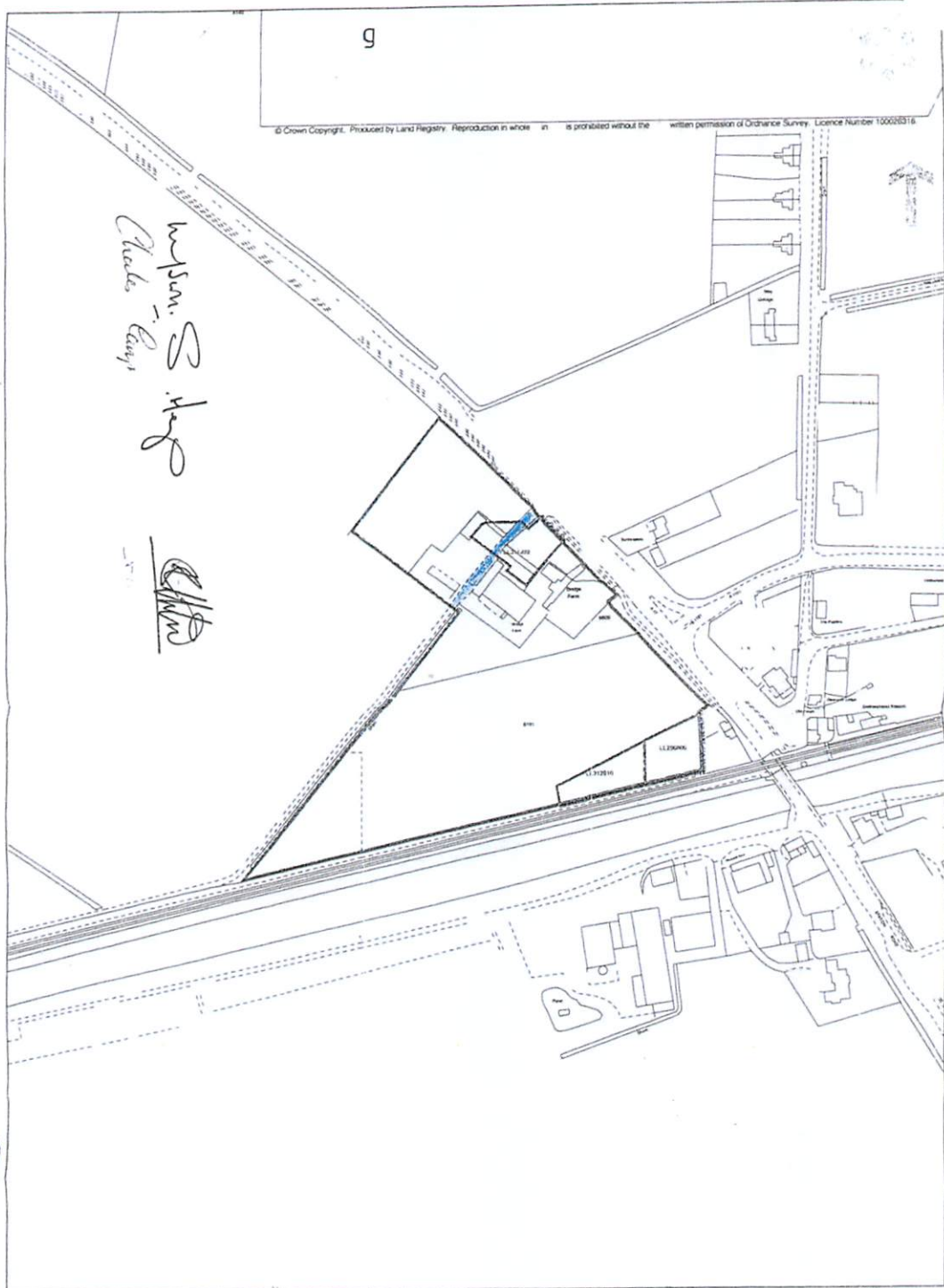
THE NEW RIGHTS

The right of way for the Grantee and its successors in title its agents and servants workmen and all other persons authorised by the Grantee with or without vehicles (for the avoidance of doubt to include articulated lorries and low loaders) in common with the Grantor and their successors in title and all persons authorised by them over the New Access way to enable the Board to obtain access to and egress from the Grantor's property from and to the Main Boston/Sleaford Road for the purpose of inspecting, maintaining renewing and rebuilding of the pumping station on the Grantee's Property.

The present owner of the property stated that this year he was going to withhold payment of his £85.00 drainage rates due to the fact that we were accessing over his property and felt that this was not reasonable.

I spoke with him in December after he had received his court notice, whereby he asked about any potential waiver of his drainage rates as recognition that he had spent many thousands on the upkeep of his access road and placement of gates that we were using. I explained that this was not something I could agree to and it was therefore agreed that the Chief Executive would contact him.

Ian did speak with Mr Campbell and agreed that although the drainage rates applicable to his property would require paying, it may be possible to agree an annual future contribution in recognition of the maintenance with myself. I spoke with Mr Campbell and proposed an annual contribution from the Board towards future maintenance of £150.00 to which he was in agreement on condition that it was agreed by the Board.'



The access across Mr Campbell's land is 132m from the A17 to the end of his property.

Following agreement from the Board the £150.00 annual payment has subsequently been paid to Mr Campbell commencing in 2021.

However, this year Mr Campbell produced an invoice on 23rd June for £170.00.

After confirmation that the agreed invoice value should be £150.00, a request was made that the invoice be amended to show the correct value.

Mr Campbell stated that his proposed increase was justified as the Board had increased its rates to him considerably.

Several email exchanges followed, with Mr Campbell expressing his concerns:

- For the safety of his family, as he wrongly assumed a contractor to the Board (Network Rail) almost ran over one of his children.
- Security of his property, wooden gates installed (c2017) and CCTV cameras, Board supplied high security chain and padlock.
- Cost of upkeep of roadway, recently spent £1,170.00 topping up gravel, only the last 45m section of the roadway is gravel, the first 87m is tarmac.

Daniel Withnall and I had a meeting with Mr Campbell at the Board's offices on Monday 14th August.

It was explained to Mr Campbell the position of the Board and that the £150.00 payment was a good will gesture and that any review of this payment would require Board approval.

Following discussion, Mr Campbell provided his 3 options:

1. He no longer pays his drainage rates.
2. The Board pay the increased invoice of £170.00, or we must go down a very long protracted and costly legal route.
3. The Board use an alternative access across his neighbour's land.

On the evening of Tuesday 22.08.23 Mr Campbell provided a revised invoice at £150.00, requesting that the further £20.00 be paid following review.

At the time of writing, the adjacent landowner has been contacted, voicemail left, waiting for response. There is an existing access track across adjacent land that has been used by Board vehicles with landowner's consent.

If this were to be agreed to be made the permanent access to Great Hale Pumping Station, a formalised agreement would be required. The costs are unknown.

P Nicholson
Capital Projects Director & Deputy CEO