



# Black Sluice Internal Drainage Board

Station Road  
Swineshead  
Boston  
Lincolnshire  
PE20 3PW

01205 821440

[www.blacksluiceidb.gov.uk](http://www.blacksluiceidb.gov.uk)

[mailbox@blacksluiceidb.gov.uk](mailto:mailbox@blacksluiceidb.gov.uk)

Our Ref: DW/JL/B10

Your Ref:

Date: 18 May 2026

## 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 Wednesday, 02 June 2026 at 2:00pm 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 meeting held on 21 January 2026 **(pages 1-7)**
5. To receive and, if correct, sign the Confidential Minutes of the meeting held on 21 January 2026 **(pages 8-10)**
6. Matters arising.
7. To receive a report on the 2025/26 accounts **(pages 11-12)**
  - (a) Period 12 Management Accounts **(pages 13 - 18)**
  - (b) 2025/26 Schemes Report **(pages 19 - 20)**
  - (c) Draft 2025/26 Unaudited Financial Statements **(pages 21 - 35)**
8. To receive the 2025/26 Annual Internal Audit Report **(pages 36 - 47)**
9. Pumping Station Refurb Programme & Pumping Station Reserve **(pages 48 - 52)**
10. To review and approve accounts of Bourne Fen Farm Account **(pages 53 -54)**
11. To receive an update on 2026/27 Budgets:
  - (a) Updated 2026/27 10 Year Schemes Budget **(page 55 - 57)**
  - (b) Updated 2026/27 10 Plant Replacement Budget and report on replacement machines **(page 58)**
  - (c) Updated 10-year estimates to reflect Scheme Updates and 2025/26 year end position **(page 59)**
12. **CONFIDENTIAL:** HR Updates **(pages 60 - 63)**
13. Employee Assistance Programme **(pages 64 - 69)**
14. Any other business.



We have been working with the HSE and they have confirmed they do not intend to pursue any further action, at this time.

#### Minute 2518 Management Accounts

The Chief Executive updated we are almost complete with the cutting and flailing programme. Once there is more information from the Site Engineer, investigations can be done into the unfinished work and the reasons behind them, then the work can be completed, where possible

#### Minute 2520 Cliff Beck Maintenance

The CEO reported that earlier optimism regarding funding for works on Cliff Beck had changed following confirmation from the Environment Agency that the watercourse is classified as low consequence, not medium consequence, and therefore does not qualify for future funding. Despite this, Cliff Beck serves a significant and growing residential area, with 1,500 additional homes planned at its upper end and existing flows from Silk Willoughby and Quarrington. Members noted that increasing the consequence category is unlikely under current Environment Agency policy. The CEO also highlighted that five attenuation ponds being constructed at Hadley Chase may provide some mitigation, though their effectiveness cannot be guaranteed once they reach capacity. An assessment of recent performance following maintenance works is awaited.

Mr R Needham noted the Helpringham Eau has now been fully de-bushed from the bridge down to the South Forty Foot, improving flow and accessibility. This work was completed and fully funded by the riparian owners.

#### Minute 2021 - 10 year Plant Budget

##### Evergreen Alpha

The Projects Director provided an update on the delivery of the new Evergreen Alpha machine, confirming that delays were due to the late arrival of the flail head, which had only recently been received. A further delay has arisen while awaiting delivery of a required hydraulic valve, now reported to be in transit. The machine is expected imminently, potentially within the week. During discussions with the supplier, it was noted that both existing machines have already been removed to their yard, with the 15-plate model sold and a prospective buyer identified for the 17-plate model, although the board retains ownership until the new machine is delivered and all agreements are finalised. The combined trade-in value for the two outgoing machines is £75,000.

##### Ride on Mower

The Projects Director reported on options for replacing the ride-on mower, confirming that although John Deere is the more expensive of the two diesel models considered, it remains the preferred option. The committee discussed dealership history, trade-in values and timing, noting the aim to have the new machine in place ahead of the incoming caretaker's start date. Following discussion, the committee approved the purchase of a new John Deere mower at the best achievable price and trade-in value, and the Projects Director will proceed with negotiations accordingly.

##### Four in One Bucket

The Maintenance Director updated this has been purchased.

#### (c) 2026/27 Budget & 10 year Estimates

The CEO reported that the CPIH inflation figure for December 2025 was confirmed at 3.6%. Although this represents a slight reduction from the 4.2%

figure used when formulating the budget, it does not constitute a significant decrease and therefore has limited impact on previously assumed budgetary projections.

Minute 2524 (c) Electricity Renewal

The CEO confirmed that the Board had agreed to renew the electricity contract with NPower via Woldmarsh, as this provided the most favourable overall offer. SSE's proposal was discounted as it did not include the required transmission charges, making it a less competitive option.

Minutes 2524 (g) Earning Statistics

The CEO reported that the Pay and Conditions Committee, along with the Unison branch and the Lincolnshire ADA branch, had confirmed a 5% pay award for 2026/27.

2580 To consider Period 09 Management Accounts - Agenda Item 7

In presenting the management accounts, the CEO reported that although £39,742 in drainage rates remained outstanding, £19,000 of this total was subject to agreed instalment plans, bringing the actual position broadly in line with expectations for the time of year.

Several cases had progressed to the Magistrates' Court; however, distress warrants were not granted due to legislative changes introduced in 2014, meaning future enforcement must proceed via liability orders before escalation to bailiffs. The CEO confirmed that documentation will be updated to reflect current legal requirements.

He further highlighted favourable variances of £51,000 in pumping station maintenance and £86,000 in electricity costs, totalling £136,000, with drain maintenance also showing a £60,000 underspend while all programmed works remain on track for completion. Environmental schemes were underspent by £8,623, with proposals to be considered later in the meeting.

The CEO also noted one outstanding sales invoice over three months old relating to a residential development at Claydyke Bank, which will continue to be pursued.

2581 To consider a report on the 2026/27 Budget and Ten-Year Estimates - Agenda Item 8

The CEO presented the budget overview, explaining that rates and levies are the final element to be entered due to the requirement to base them on the position as at 31 December; therefore, a 4.2% CPIH figure had been used to model income. As a result of 34 acres of agricultural land being reclassified as developed land, the 10-year financial balance increased from £1.8m to £2m, with the income split now comprising 47.42% drainage rates and 52.58% special levy, reflecting the ongoing shift toward a levy-dominated base.

The CEO reported issues with the mobile mast power supply. EE were due to attend on 8 January to fit a meter but have not yet done so. The CEO confirmed that EE will continue to be pressed to install the meter, after which the Board will be able to determine the mast's actual electricity usage and apply backdated charges to EE to 2016.

Budget allocations for depot improvements were reviewed, with initial estimates proving significantly lower than quotations received—concreting alone being costed at £462,000 and full development approaching £900,000—requiring a return to the

drawing board, though funds of £15–18k were required urgently for a replacement gate.

Options for expanding solar income were noted.

The CEO advised that electricity costs were projected to rise by 4.32%, while changes within pumping station staffing and project allocations were reflected in a 7.57% budget increase.

Drain maintenance showed a planned 4.61% increase, restrained through culvert survey reductions. Updates were provided regarding culvert surveys and environmental budgets, with confirmation that the Environment Agency precept was not expected to increase.

Significant savings arising from the pension triennial valuation were highlighted, with employer contributions reducing from 23.6% to 18.2%, generating £72,000 of annual savings across the workforce, which would be reinvested into digital and operational improvements.

Replacement of the franking machine was confirmed as necessary following equipment failure.

The CEO concluded by noting that 10-year financial modelling meets all reserve targets, including maintaining general reserves between 3 and 12 months of expenditure and funding two consecutive wet years of electricity, with the final six years of the estimates delivering a near-balanced position within £30,000 either way.

The Projects Director provided an update on plant replacements, noting the need to consider a larger telehandler to safely lift heavier equipment, such as the 8-inch pumps that the current machine can no longer handle. While a larger model would improve capability, concerns were raised regarding manoeuvrability on certain sites. The existing telehandler, although its life has been extended with recent repairs, is due for replacement, and the yard forklift was confirmed to be no longer compliant with safety requirements. Options discussed included retaining the old telehandler for yard use, purchasing a new telehandler, or alternatively sourcing a second-hand industrial forklift alongside a new telehandler. The team will explore available models, sizes, and configurations, including vehicle requirements for the new caretaker, and will bring detailed quotations and recommendations to a future meeting.

The committee RESOLVED to recommend the 2026/27 budget to the Board for approval.

2582 To review the Bourne Fen Farm Rate Alleviation - Agenda Item 9

The CEO presented the Bourne Fen Alleviation Account, confirming that the rate would remain at 2.4 pence in the pound, resulting in a small projected deficit of £74 at the end of 2026/27, which was considered a stable and acceptable position. A query was raised regarding the most recent valuation of the fund; the CEO noted that the management accounts showed a slight dip in December but agreed to review the latest figures in light of indications that wider market performance had recently improved significantly.

2583 To approve the 5G Telemetry Upgrade proposal. – Agenda Item 10

The CEO explained that the Board's current telemetry network, which reports operational data from pumping stations back to the office, is based on a traditional

radio-link system. Each pumping station uses a bi-directional aerial that must be precisely aligned with the aerial on the main mast at the depot. Even a slight movement — such as during high winds — can cause the aerials to misalign, interrupting the telemetry feed. This makes the system unreliable at critical times, as evidenced during the Christmas period at Wyberton Pumping Station when a minor shift in the aerial resulted in complete loss of signal. These failures typically occur during adverse weather, when telemetry is most needed to monitor water levels and pump performance.

In contrast, the CCTV system currently operates using individual SIM cards installed at each pumping station. These SIM cards provide mobile network connectivity for live video feeds at a total annual cost of just under £10,000. While functional, this arrangement is costly and limited by varying mobile signal strengths across the district. Video quality can become jerky or unstable, and access is currently restricted to a small number of staff via mobile phones rather than being fully integrated into the office-based monitoring systems.

The proposed communications upgrade would replace both the unreliable radio-based telemetry links and the SIM-card-based CCTV connections with a unified 4G/5G system (or Starlink at sites with no mobile coverage). This would significantly improve reliability, reduce manual intervention, allow office-based monitoring of both telemetry and CCTV, and provide site-wide Wi-Fi to improve staff safety and emergency communications.

Currently, there is a test site running at Holland Fen and the feedback from the Pump Engineer is the system has 'not missed a beat', plus the CCTV has improved. This system will put things in a good position going forward and provide a Wi-Fi connection at each pumping station. This proposal can be financed from the current years pumping station maintenance budget.

The Executive committee approved this proposal.

2584 **CONFIDENTIAL** – Review of Personnel Matters – 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.

2585 Any Other Business - Agenda Item 12

(a) **CONFIDENTIAL** - Holiday Entitlement.

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.

(b) Additional member due to the resignation of David Middleton.

The Committee considered the vacancy for a Boston Borough Council representative on the Executive, arising from Councillor Peter Bedford's appointment as Chair of the Structures Committee. The CEO invited views on whether the position should be filled and, if so, by whom. Councillor Stuart Evans was proposed and supported, with members noting his balanced approach, lack of political bias in decision-making, and existing service on the Board. The CEO raised a potential concern regarding overlap with the Pay and Conditions

Committee, but members agreed this did not present a material conflict. It was noted that forthcoming local government reorganisation may alter future appointment arrangements, though current responsibilities remain unchanged. It was agreed that the CEO would first consult with the Council Leader, and subject to that discussion, extend an invitation to Councillor Evans to join the Executive.

**(c) RSPB Frampton Marsh**

Mr P Holmes declared an interest.

The CEO reported on a recent meeting with the manager of RSPB Frampton Marsh, where water levels in the site's reservoirs were observed to be exceptionally low. The original abstraction pumps had failed, and although replacement pumps were installed at a significant cost, these too subsequently ran dry due to the absence of a dry-run safety switch and burnt out, leaving the reserve without pumping capability since the summer. Although the repaired pump is expected to return to operation within the next few weeks, its limited capacity of around 120–140 litres per minute means that the RSPB will not be able to recover water levels to the required position before summer.

The CEO advised that the RSPB has significant long-term plans for landscape recovery and the expansion of wetland habitats, potentially supported by a large landscape recovery fund over 30 years. These plans include increasing abstraction capacity and constructing additional reservoir areas, possibly through a new purpose-built pumping station with greater capability than the existing system.

It was further noted that the reservoirs at Frampton Marsh are classified under the Reservoirs Act, which requires the RSPB to maintain an emergency discharge plan. The CEO advised that the current plan involves directing excess or emergency discharge water into the Board's system, from where it would be moved through Wyberton Marsh Pumping Station. This arrangement places a shared operational responsibility on the Board, and it was highlighted that this could strengthen the case for prioritising the refurbishment of Wyberton Marsh Pumping Station. The Environment Agency has recently asked the RSPB to review and test their emergency discharge procedures, and the Board will need to work collaboratively with the RSPB to ensure compliance.

To support the RSPB during the current critical period and strengthen long-term partnership working, the CEO proposed using up to £4,100 of underspend within the environmental budget to assist by deploying the Board's spare 6-inch mobile pump, which is capable of moving approximately 6,000 litres per minute. This would significantly improve water transfer efficiency for a short, targeted period. Allocation of the £4,100 would cover mobilisation, demobilisation and limited operational time; if the RSPB wished the pump to operate beyond this initial period, ongoing diesel costs could be met by the RSPB. Members expressed support for the proposal in principle, recognising the environmental benefits and the potential value of a strengthened working relationship, particularly in the context of future joint funding opportunities and shared asset responsibilities.

**(d) Quadrant**

The Projects Director provided an update on the Quadrant development drain realignment. He confirmed that revised pricing discussions had taken place with the developer's representative, and an environmental survey had been completed. The developer has now requested a quotation for the removal of bushes and trees, which must be carried out within the next 6–8 weeks to meet ecological timing constraints. The developer intends to undertake the physical

realignment in May. Members noted that only part of the originally proposed length—approximately 130–150 metres—is now being realigned, leaving around 100 metres remaining. The developer queried whether the Board would complete the remaining section; however, the Projects Director confirmed there is no operational benefit to the Board in doing so, and responsibility appropriately remains with the developer. He also reconfirmed that the Board's requirement for a two-year period of liability protection following the works, previously communicated through three formal options including the provision of a financial retainer, remains necessary. The only remaining uncertainty relates to whether sufficient excavated material will be available to backfill the redundant drain; if not, the developer will be required to supply additional soil. The Board reiterated that completing the full realignment is a planning requirement for the developer, and officers will ensure compliance.

**(e) Ewerby Pumping Station**

The Projects Director reported that the Ewerby Pumping Station will be out of operation for the whole of the following week, and potentially part of the week after, to allow installation of new motors and control panels under the IDB Recovery Fund.

The Chairman sought clarification on the associated National Grid works, and the Projects Director confirmed that of the four northern pumping stations requiring upgraded electricity supplies; one has been completed, another is nearing completion, and the next scheduled site is South Kyme, leaving three in total still to complete.

The Chief Executive added that all three mobile 8-inch pumps will be on site at Ewerby. The Projects Director confirmed that although a PTO gearbox remains available as a contingency for one pump, it is expected that the three 8-inch pumps will be able to undertake the required duty pumping until all works are complete.

There being no further business the meeting closed at 15:48



## **BLACK SLUICE INTERNAL DRAINAGE BOARD**

### **EXECUTIVE COMMITTEE - 02 JUNE 2026**

#### **AGENDA ITEM 07 - 2025/26 Accounts**

##### **Income**

- Drainage Rates income outstanding at yearend is £11,329.25 (0.70%)
- Total Drainage rates only £601 less than budget in the end due to changes in valuations and minor write off in the year.
- Interest Income on the General Reserve £41,330 more than the original budget, this reflects the additional funds being held and the interest rates not dropping as much as budgeted for.
- Brewin Dolphin Income was disappointing £6,600 less than expected
- £4,704,346 claims in Flood Defence Grants in the year, more detail included in the schemes report.
- Other Income is £53,472 more than included in the budget (+219%)
  - £1,200 additional Consents
  - £5,468 additional Highland water
  - £46,804 in Miscellaneous Income including;
    - £44,868 for electricity for the EE mast dating back to 2016

##### **Expenditure**

- Schemes Expenditure covered in the Schemes report
- Pumping Station Maintenance overall £90,436 within budget
  - Electricity £49,418 less than budget
- Drain Maintenance £146,403 under budget
  - Summer Cutting fully completed within 0.40% of budget. Closely monitored and explanations provided where not completed. Tracking software has worked well.
  - Desilting works are £97,815 despite an effort in March to complete as much work as possible. A report from the Maintenance Director is appended to this report
  - Bushing Works are under spent by £24,477.
  - No culvert surveying was completed, despite a £20,000 budget
  - Only £2,000 of the £10,000 for routine small scale jetting was spent.
- Environmental worked to budget
  - RSPB pumping final cost £5,626 in 2025/26. RSPB to cover any additional costs in April / May 2026
- Administration and Establishment under spent by £36,189
  - £36,642 in relation to Administration Salaries

##### **Balance Sheet**

- We are still holding a lot of cash at the bank for ongoing works
- Investments continue to be volatile but the general trend is positive

##### **Overall**

- Excluding the additional grants and related schemes during the year, the Board's overall year-end position for 2025/26 was £553,893 better than originally budgeted.
  - £224,412 is for Board funded schemes which we will aim to complete in 2025/26
  - Some of the £146,403 saved in Drain Maintenance may be used to supplement additional desilting works, to catch up, in May/June 2026.

### **Desilting Works 2025/26**

This year's desilting programme has reported an underspend of £95,000. This underspend is due to a number of factors:

- Due to heavy rainfall in January, several of the larger drains could not be completed because water levels remained too high.
- This year, we also had additional environmental requirements. In line with other Boards, we did not dam off drains and instead carried out desilting at winter water levels, which allowed us to proceed without triggering water vole mitigation measures.

This approach also reduced costs, as we did not need to install dams or run pumps. This resulted in a significant saving that had not been anticipated when the budget was set.

- We also encountered issues with badger setts. It was brought to our attention that a number of drains had multiple setts, and during the mating season, we cannot work within the exclusion zones.
- During the planned desilting period, the workforce and machinery were redirected to complete IDB-funded works that had to be finished before the end of March.
- The Wetland Project also started in January, which took the JCB 150X out of the desilting programme.

To date, we have completed 52 km of the 94 km originally planned, which represents 55.3% of the desilting programme. A further 10 km was completed in April/May 2026, with the remainder of the work being carried forward following the 2026 cutting programme.

### **Bushing works 2025/26**

The underspend on bushing was due to a number of factors. We were able to use more mechanical methods for some of the bushing works, and a 360-metre section scheduled for bushing was carried out by the landowner.

### **Culvert Surveys**

Now that all remaining culverts have been identified, a 2.5-week programme has been prepared to complete the outstanding culvert surveys.



# Black Sluice Internal Drainage Board Drainage Rates & Special Levies

2025/26

Period 12 - March 2026

## Drainage Rates & Special Levies Due

### Drainage Rates

Annual Drainage Rates - Land and/or buildings	1,618,558.15
Land/Property - Value Decreased	(18,609.27)
Land/Property - Value Increased	13,136.95
New Assessment	4,767.57
Write Offs & Irrecoverables	(36.70)
Adjustments required for Special Levy	(12.54)
Summons Collection Costs	150.00

<b>Balance</b>	1,617,954.16	47.61%
----------------	--------------	--------

### Special Levies

Boston Borough Council	1,293,006.22
South Holland District Council	243,669.44
North Kesteven District Council	148,316.10
South Kesteven District Council	95,128.26

	1,780,120.02	52.39%
--	--------------	--------

<b>Total Due</b>	3,398,074.18	100.00%
------------------	--------------	---------

## Drainage Rates & Special Levies Collected

B/F Arrears/(Allowances)	(827.66)	
Payments Posted	1,599,033.33	
Returned Amount		99.30%
Paid Refund	(732.18)	
Bourne North Fen Trust Contribution	9,151.42	
Special Levies Received	1,780,120.02	100.00%

<b>Total Received</b>	3,386,744.93	
-----------------------	--------------	--

## Drainage Rates & Special Levies Debtors

Special Levy Outstanding	0.00	0.00%
Drainage Rates Outstanding	11,329.25	0.70%
	11,329.25	

	3,398,074.18	
--	--------------	--

**Black Sluice Internal Drainage Board**  
**Income & Expenditure Summary**  
**2025/26**  
**Period 12 - March 2026**

	This Year	Last Year	Variance
Drainage Rates	1,617,954	1,558,607	59,348
Special Levies	1,780,120	1,657,742	122,378
Recoverable	435,617	270,537	165,080
Misc Income	4,883,436	4,782,415	101,021
Solar Panel Income	25,160	19,654	5,507
	<b>8,742,287</b>	<b>8,288,953</b>	<b>453,333</b>
Employment Costs	1,695,655	1,590,192	(105,463)
Property	554,575	548,202	(6,373)
General Expenses	513,705	301,958	(211,747)
Materials / Stock	89,512	339,448	249,936
Motor & Plant	502,493	635,597	133,104
Miscellaneous	2,657,626	2,038,929	(618,697)
Recharges	(346,405)	(336,573)	9,832
Plant	687,994	779,616	91,622
<b>Total Expenditure</b>	<b>6,355,154</b>	<b>5,897,368</b>	<b>(457,787)</b>
<b>Net Surplus / (Deficit)</b>	<b>2,387,132</b>	<b>11,794,736</b>	<b>(9,407,604)</b>

# Black Sluice Internal Drainage Board

## Balance Sheet at Period End

2025/26

Period 12 - March 2026

	<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	1,628,006		1,309,963	
<b>Fixed Assets</b>		<u>6,663,710</u>		<u>6,345,667</u>
Stock	102,424		87,477	
Debtors Control	257,886		64,733	
VAT	132,933		119,606	
Drainage Rates Control	11,329		828	
Car Loans	2,583		5,336	
Prepayments	114,946		125,395	
Drawings Bank Account	10,000		10,000	
Call Bank Account	410,000		410,000	
Petty Cash	120		66	
Highland Water	(8)	0	(4,155)	0
Work in Progress	6,550		21,584	
Nat West Government Procurement Card	(1,347)		(2,295)	
Brewin Dolphin Investment	443,071		422,372	
Natwest Reserve Account	3,215,984		3,722,932	
Natwest 35 Day Notice Account	4,000,000		1,000,000	
<b>Total Current Assets</b>		<u>8,706,473</u>		<u>5,983,878</u>
Trade Creditors	(1,324,914)		(907,544)	
Accruals	(177,934)		(166,161)	
Suspense	(0)		(0)	
<b>Total Liabilities</b>		<u>(1,502,848)</u>		<u>(1,073,704)</u>
Pension Liability		1,471,000		1,471,000
		<u><u>15,338,334</u></u>		<u><u>12,726,841</u></u>
Capital Reserve	6,663,708		6,345,666	
Pension Reserve	1,471,000		1,471,000	
Brewin Dolphin Revaluation	(56,929)		(77,628)	
<b>Total Capital</b>		<u>8,077,779</u>		<u>7,739,038</u>
Revenue Reserve	3,813,828		1,422,243	
Development Reserve	683,929		665,584	
Plant Reserve	(38,428)		189,573	
Wages Oncost Reserve	414,094		318,819	
General Reserve	2,387,132		2,391,586	
<b>Total Reserves</b>		<u>7,260,556</u>		<u>4,987,803</u>
		<u><u>15,338,334</u></u> 0		<u><u>12,726,841</u></u>
<b><u>Cash &amp; Bank Balances</u></b>				
Drawings Account		10,000		
Call Account		10,000	410,000	
Natwest Reserve Account @ 1.16% wef 09/03/2026		3,215,984		
Natwest 35 Day Notice Account @ 2.00% wef 09/03/2026		4,000,000		
Petty Cash		120		
Chargecard		(1,347)		
Loughborough BS @ 4.00%		200,000	12 Month Fixed Term Deposit	
Vernon BS @ 4.00%		200,000	12 Month Fixed Term Deposit	
		<u><u>7,634,757</u></u>		

# Black Sluice Internal Drainage Board Investment Summary 2025/26 Period 12 - March 2026

PORTFOLIO P1684056 VALUATION DATE: 20 Apr 2026

31 Mar 2025 - 31 Mar 2026

## PORTFOLIO OVERVIEW

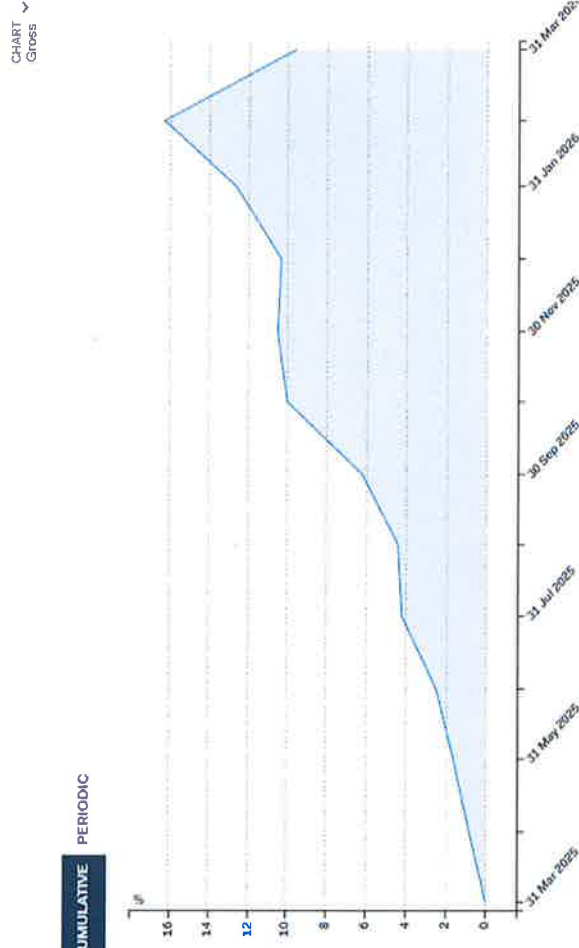
LAST 12 MONTHS PERFORMANCE  
**9.58%**

TOTAL VALUE  
**443,070.73 GBP**

ESTIMATED ANNUAL INCOME  
**13,031.84 GBP**

## PERFORMANCE

CUMULATIVE PERIODIC



## PORTFOLIO SUMMARY

BOOK COST  
**420,261.86 GBP**

OVERALL GAIN OR LOSS  
**5.43%↑**

ESTIMATED ANNUAL INCOME  
**13,031.84 GBP**

ESTIMATED YIELD %  
**2.94%↑**

# Black Sluice Internal Drainage Board BFF Investment Summary

2025/26

Period 12 - March 2026

PORTFOLIO: P0000789299 VALUATION DATE: 20 Apr 2026

31 Mar 2025 - 31 Mar 2026

## PORTFOLIO OVERVIEW

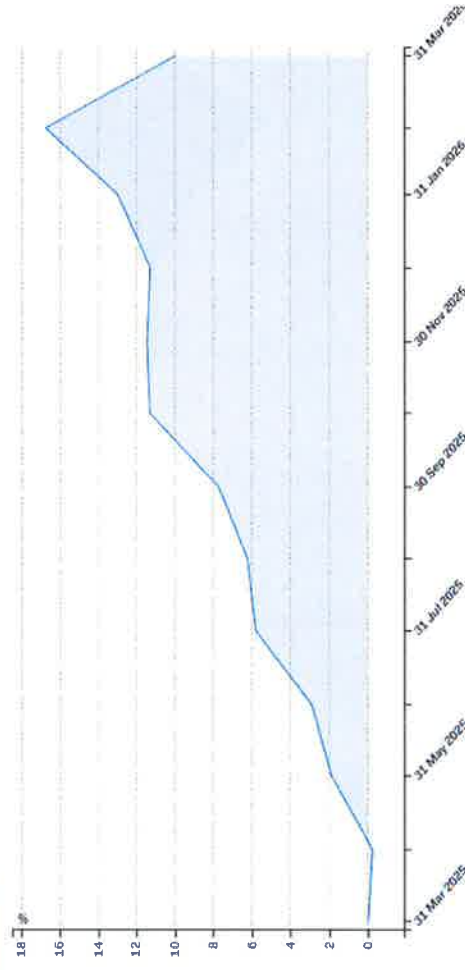
LAST 12 MONTHS PERFORMANCE  
**9.93%**

TOTAL VALUE  
**345,538.74 GBP**

ESTIMATED ANNUAL INCOME  
**10,132.32 GBP**

## PERFORMANCE

CUMULATIVE PERIODIC



## PORTFOLIO SUMMARY

BOOK COST  
**314,506.73 GBP**

OVERALL GAIN OR LOSS  
**9.87%↑**

ESTIMATED ANNUAL INCOME  
**10,132.32 GBP**

ESTIMATED YIELD %  
**2.93%↑**

**BLACK SLUICE INTERNAL DRAINAGE BOARD - EXECUTIVE COMMITTEE - 02 JUNE 2026**  
**AGENDA ITEM 07(B) - SCHEMES REPORT**

	Allocation /Budget Sep 2025 Exec	B/F	Received	Spent	C/F	
Embankments	IDB Recovery £ 1,555,000		£ 1,555,000	£ 1,266,048	£ 288,952	Works completed: At each of the sites ground stabilisation is being completed whereby any voids are filled with a slurry type cement. This is followed by ground stabilising injection resin. Existing concrete flood retaining walls on top of the embankments have been removed/replaced with new pile foundations prior to an RMC capping beam construction which are tied into the pumping station buildings Work Remaining (C/F): Remaining Stantec costs from 2025/26.
Cooks Lock Structural Repairs	Grant Funded £ 50,000		£ 328,000	£ 280,432	£ 47,568	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. New access door into lower pump room from weedscreen deck installed. Invoice paid for supply and installation of a replacement transformer sited externally to National Grid. Work Remaining (C/F): Hand Railing £10k, plus additional officers time to be calculated and included.
B/F/ Allan House PS Scheme	Grant Funded £ 539,304	£ 539,304	£ 231,583	£ 307,721		Works completed: Pumping station building alterations, to raise the roof height and new access door fitted. 4 x new manhole chambers created to gain access to survey pump outfall pipe. Outfall pipe into Haven replaced. New MCC panel, 2 x new submersible pumps purchased to be installed, when wayleave agreement in place for new electrical supply to site. Work Remaining (C/F): Wells Plant Hire costs, plus additional officers time to be calculated and included.
Great Hale Structural Repairs	Grant Funded £ 1,290,000		£ 435,000	£ 153,046	£ 281,954	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. New access door into lower pump room from weedscreen deck installed. Structural inspections identified spalling of the concrete to the areas on the underside of the weed deck. Work Remaining (C/F): Stantec are producing a design and specification for tender for the replacement slab for weed deck.
IDB Recovery Fund - South Kyme PS Refurbishment	IDB Recovery £ 38,430	£ (1,570)	£ 182,000	£ 152,417	£ 16,200	Works completed: New MCC, new pump motor purchased. National Grid connection offer invoice paid. Work Remaining (C/F): £10,000 concrete for pathway, £6,200 Labour & Plant for installs
Holland Fen Structural Repairs	Grant Funded £ 970,000		£ 496,000	£ 140,636	£ 355,364	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. The structural inspections completed using a dive survey team as it was not possible to reduce water levels on the outfall side of this PS. Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. Work Remaining (C/F): Lighting, trenching works to facilitate new transformer.
IDB Recovery Fund - Ewerby PS Refurbishment	IDB Recovery £ 107,520	£ 62,520	£ 105,000	£ 117,053	£ 44,000	Works completed: New MCC & new electric pump motors replaced, new electric supply to site, meter box and cut out box now sited externally. Work Remaining (C/F): £44,000 for Roadway.
IDB Recovery Fund - Helpirgham PS Refurbishment	IDB Recovery £ 47,613	£ 12,613	£ 68,000	£ 68,284	£ 12,329	Works completed: New MCC, new pump motor purchased. National Grid connection offer invoice paid, externally positioned meter box housing and cut out box installed. Work Remaining (C/F): £5,800 labour and plant for installs.
B/F/ Semprngham PS Refurbishment	Grant Funded £ 32,562	£ 32,562	£ 67,587			All works are now complete. The additional works in this year relate to fencing and hire of machinery to install the gravity channel tilting weir structure.
Chain Bridge Refurbishment	Grant Funded £ 1,500,000		£ 395,000	£ 67,102	£ 327,898	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. New access door into lower pump room from weedscreen deck installed. Stantec Engineering consultants have been commissioned to develop a specification for refurbishment to include new pumps and motors to enable compliance under current fish and eel regulations, relocated transformer, replacement of all the electrical equipment and refurbishment or replacement of weedscreen cleaner. Tenders have been returned and are being analysed by the M&E team. Work Remaining (C/F): Works as above programmed to be completed in 2026/27 and 2027/28.
Dorington NI Refurbishment	Grant Funded £ 450,000		£ 395,000	£ 63,541	£ 331,459	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. New access door into lower pump room from weedscreen deck installed. Stantec Engineering consultants have been commissioned to develop a specification for refurbishment to include new pumps and motors to enable compliance under current fish and eel regulations, relocated transformer, replacement of all the electrical equipment and refurbishment or replacement of weedscreen cleaner. Tenders have been returned and are being analysed by the M&E team. Work Remaining (C/F): Works as above programmed to be completed in 2026/27 and 2027/28.
Damford Embankment	IDB Recovery £ 105,346		£ 72,346	£ 55,332		All works at this site have been completed. Underspend relates to officers time not charged to scheme.
B/F/ IDB Recovery Fund - Bank Slips	IDB Recovery £ 113,109	£ 113,109	£ 40,000	£ 54,675		Surplus to replace soil used from stock.
IDB Recovery Fund - Pinchbeck PS Refurbishment	IDB Recovery £ 74,020	£ 74,020	£ 68,000	£ 52,155	£ 89,865	Works completed: New MCC, new pump motor purchased, National Grid connection offer invoice paid, externally positioned meter box housing and cut out box installed. Work Remaining (C/F): Installation of equipment on site, Forecourt and dump area refurbish and potential legals.
Horling Fen Structural Repairs	Grant Funded £ 50,000		£ 100,000	£ 40,423	£ 59,577	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. Shotblast & painting of exposed structural steel, Roadway access improved. Handrailings replaced. Work Remaining (C/F): Forecourt area and dump area access ramp refurbish. Exposed steel piles to paint.
IDB Recovery Fund - Dorington North Ings Access Track	IDB Recovery £ 66,925	£ 6,925	£ 40,000	£ 39,563		All complete
Great Hale Ten PS replace MCC	Board Funded £ 85,000		£ 37,556	£ 47,444		Works completed: All works completed Work Remaining (C/F): For final invoice from contractor relating to supply and installation of Pump Motor Control Panel.
Wyberton Marsh Structural Repairs	Grant Funded £ 970,000		£ 65,000	£ 37,460	£ 27,540	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. New access door into lower pump room from weedscreen deck installed. Work Remaining (C/F): Access road improvements.
IDB Recovery Fund - Dunsby Fen PS Refurbishment	IDB Recovery £ 96,471	£ (5,820)	£ 60,000	£ 35,408	£ 12,600	Works completed: New MCC, new pump motor purchased. National Grid connection offer invoice paid. Work Remaining (C/F): £12,600 installs, Forecourt tidy and potential legals.
Horling Spillway	Board Funded		£ 30,701			Works completed: Works undertaken to alleviate overtopping in most events, approved by Southern Works Committee & Board.
B/F/ IDB Recovery Fund - Dorington North Ings Access Track	IDB Recovery £ 41,314	£ 41,314	£ 29,698			Works completed: All works completed
Kirton Marsh PS replace MCC	Board Funded £ 80,000		£ 23,586	£ 56,414		Works completed: MCC purchased. Work Remaining (C/F): Installation to be completed.
Cooks Lock PS refurbish weedscreen cleaner & controls	Board Funded £ 95,000		£ -			Moved to a Grant Scheme. Release £95,000
Gosberton Structural Repairs	Grant Funded		£ 100,000	£ 22,857	£ 77,143	Works completed: Visual condition assessment by Boards Officers followed by Structural Inspections. Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. New access door into lower pump room from weedscreen deck to be installed. Shotblast & painting of exposed structural steel, corroded stanchion supports to be replaced.
Swineshead Pumping Station Replacement	Grant Funded £ 1,000,000		£ 150,000	£ 22,212	£ 127,788	Works completed: Site visits with Stantec for pump feasibility. Work Remaining (C/F): Design proposals and specification towards information for OBC.
Jetting to major pipelines	Board Funded £ 40,000		£ 14,013			Works were hampered by under commitment from the contractor which will be addressed with a new contractor in 2026/27.
IDB Recovery Fund - Damford PS Refurbishment	IDB Recovery		£ 9,500			Works completed: Funding not achieved for this scheme, costs relate to work completed prior to knowing this.
Alternate Programme Access Work	Board Funded		£ 9,247			Works completed: This was to create a safe access across the A16 when cutting the Hammond Beck instead of tracking up the A16 and back down Swineshead Road.
B/F/ IDB Recovery Fund - Level Controllers	IDB Recovery £ 8,697	£ 8,697	£ 8,020			Works completed: Completed
B/F/ IDB Recovery Fund - Mobile Pumps	IDB Recovery £ 4,562	£ 4,562	£ 7,040			Works completed: Pumps and ancillary equipment purchased, Godwin 8" pump to be upgraded and serviced by DXB.
B/F/ Trinity College PS Bank Repair	Grant Funded £ 12,803	£ 12,803	£ 5,877	£ 6,926		Works completed: Analysis of tender submissions following detail design.
B/F/ South Kyme PS Bank Repair	Grant Funded £ 14,996	£ 14,996	£ 5,877	£ 9,119		Work Remaining (C/F): Used to support IDB Fund Project.
B/F/ Ewerby Fen PS Bank Repair	Grant Funded £ 4,838	£ 4,838	£ 5,877			Works completed: Analysis of tender submissions following detail design.
B/F/ Damford PS Bank Repair	Grant Funded £ 15,875	£ 15,875	£ 5,849			Works completed: Analysis of tender submissions following detail design.
PeatRestoration Project-Bourne	Grant Funded		£ 5,557			Works completed: Ananlysis of tender submissions following design.
B/F/ Wyberton Marsh Transformer	Grant Funded £ 84,551	£ 84,551	£ 5,146	£ 79,405		£5,557 overspent, Board Contribution. Works completed: Connection offer National Grid paid. Land owner engagement. Work Remaining (C/F): Legals, land purchase, installation.

Black Hole Drove Structural Repairs	Grant Funded	£ 50,000		£ 50,000	£ 4,832	£ 45,168	Works completed: Visual condition assessment by Boards Officers. Work Remaining (C/F): Shotblast & painting of exposed structural steel, corroded stanchion supports replaced. Structural surveys required following reduction of water levels, Startec design and specification for tender of dam placement.
Horbling Fen PS 1 x pump motor refurbishment	Board Funded	£ 4,000			£ 4,360		Works completed: Completed
Cliff Beck Works	Board Funded				£ 3,441		Works completed: Filling undertaken to enable a more accurate survey of the EA Main River Watercourse
Great Hale Fen PS 1 x Motor Refurbishment	Board Funded	£ 5,000			£ 3,385		Works completed: Completed
Kirton Marsh PS replace syphon valve	Board Funded	£ 5,000			£ 2,979		Works completed: Completed
Holland Fen PS 1 x Motor refurbishment	Board Funded	£ 6,000			£ 2,792		Works completed: Completed
Board Emergency Working	Board Funded				£ 1,912		Works completed: Incidental call outs relating to raking out at pumping stations.
B/F Black Sluice Catchment Modelling Study	Grant Funded	£ 76,099	£ 76,099		£ (8,184)	£ 84,283	Works completed: Modelling of the Swineshead, Chain Bridge & Donington North Ings catchments to support the first phase of the strategy. Work Remaining (C/F): A summary report will be produced to review the current position in light of the policy changes in funding by government.
SFFD Desilting Guthorum to Blackhole Drove PS	Board Funded	£ 105,000				£ 105,000	Work not completed: To be completed when water level are reduced when under pump structural repairs are carried out.
Black Hole Drove p/s under pump inspections	Board Funded	£ 35,000					Work not completed: This will be completed in conjunction with the structural repairs
NFF Desilting	Board Funded	£ 20,000				£ 20,000	Work not completed: Works will be carried forward and completed after the summer cutting season.
General culvert replacement contributions	Board Funded	£ 5,000					Not required

£ 9,855,035 £ 1,097,398 £ 4,704,346 £ 3,186,875 £ 2,861,717

# **Black Sluice Internal Drainage Board**

**Unaudited Financial Statements**  
For The Year Ended 31st March 2026

**DRAFT - Version 1**

Intentionally Blank

# Contents

<b>Members of The Board</b>	<b>4</b>
<b>Annual Report</b>	<b>5</b>
<b>Annual Governance Statement</b>	<b>6</b>
<b>Statement of Responsibilities</b>	<b>7</b>
<b>Statement of Accounting Policies</b>	<b>8 - 9</b>
<b>Income &amp; Expenditure Account</b>	<b>10</b>
<b>Balance Sheet</b>	<b>11</b>
<b>Notes to the Accounts</b>	<b>12 - 14</b>

## Black Sluice Internal Drainage Board - Members

Elected Members		Electoral District
Paul Holmes	Chairperson - Board	G
	Chairperson - Executive Committee	
Mark Rollinson	Chairperson - Northern Works	F
	Vice Chairperson - Board	
Mark Leggott	Chairperson - Audit & Risk Committee	A
Robert Needham	Chairperson - Southern Works	B
Chris Wray	Chairperson - Environment Committee	E
William Ash		D
Tom Ashton		G
George Atkinson		D
Victor Barker		C
Mark Mowbray		E
Peter Robinson		B

### Members Appointed by District Councils

Boston Borough Council	
Richard Austin	
Peter Bedford	Chairperson - Structures
James Cantwell	
Neil Drayton	
Stuart Evans	
Ralph Pryke	
Claire Rylott	
David Scoot	
Suzanne Welberry	

South Holland District Council	
Margaret Geaney	

South Kesteven District Council	
Zoe Lane	

North Kesteven District Council	
Andrew Hagues	

Senior Officers	
Mr Daniel Withnall MCGI MIO L FMAAT	Chief Executive Officer
Paul Nicholson	Projects Director
Amy Chamberlain MAAT	Finance & Admin Director
Simon Harrison	Maintenance Director

# ANNUAL REPORT

## **Introduction**

The Black Sluice Internal Drainage Board is an independent body created under land drainage statutes responsible for flood risk, land drainage and water level management works, other than on main rivers, in the Black Sluice IDB area. Board Members are either elected by and represent the occupiers of land in the area or are nominated by the District Councils in the Board's area. The Board consists of 11 elected members and 12 nominated members. Further details are on page 4.

The Board secures income mainly from drainage levies on farmers and other occupiers and from special levies on local authorities. The Board also pays levies to the Environment Agency to fund works on main rivers that protect the drainage district.

This document is the statement of accounts of Black Sluice IDB for the financial year ending 31st March 2026, set out on pages 6 to 14. The accounts consist of:

## **The Annual Governance Statement**

The system of internal control is designed to manage the risk to a reasonable level, the IDB's statement details how this is achieved.

## **The Statement of Responsibilities**

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

## **The Statement of Accounting Policies**

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

## **The Income and Expenditure Account**

This statement summarises the resources that have been generated and consumed in providing services and managing the IDB during the last year.

## **The Balance Sheet**

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

## **Notes to the Accounts**

The notes relating to the statements above are detailed after the core statements.

# THE ANNUAL GOVERNANCE STATEMENT

We acknowledge as the Members of the 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 31st March 2026, that:

	Agreed - Yes or No	Yes' means that the board:
1 We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	Yes	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.	Yes	made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3 We have assured 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.	Yes	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.	Yes	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.	Yes	considered and documented the financial and other risks it faces and has 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.	Yes	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.	Yes	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.	Yes	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	N/A	
10 We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	Yes	has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.

This annual governance statement is approved by the body and recorded as minute reference ..... dated 23 June 2026.

Signed on behalf of Black Sluice Internal Drainage Board.

.....  
Paul Homes  
Chairman  
23 June 2026

.....  
Daniel Withnall  
Chief Executive  
23 June 2026

# THE STATEMENT OF RESPONSIBILITIES FOR THE STATEMENT OF ACCOUNTS

## **The Board is required:**

- a) to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this Board, that officer is the Chief Executive.
- b) to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

## **The Chief Executive's Responsibilities**

The Chief Executive is responsible for the preparation of the Board's Statement of Accounts which is required to present a true and fair view of the financial position of the Board at the accounting date and its income and expenditure for the year ended 31st March 2026.

In preparing this statement of accounts, the Chief Executive has:-

- a) selected suitable accounting policies and then applied them consistently,
- b) made judgement and estimates that were reasonable and prudent,
- c) compiled the accounts in accordance with UK Generally Accepted Accounting Practices,
- d) applied the accounting concept of a 'going concern' by assuming that the IDB will continue to operate for the foreseeable future.

The Chief Executive has also:-

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

## **Certificate of the Chief Executive**

These Financial Statements present a true and fair view of the financial position of the Board at 31 March 2026 and its income and expenditure for the year then ended.

.....  
Daniel Withnall  
23 June 2026

## **Certificate of the Chairman of the Board**

I confirm that these accounts have been approved by the Black Sluice Internal Drainage Board at a meeting held on the 23 June 2026.

.....  
Paul Holmes  
23 June 2026

# STATEMENT OF ACCOUNTING POLICIES

## 1. General

These accounts have been prepared in accordance with the following accounting concepts:- Accruals, Relevance, Consistency, Reliability, Comparability, Understandability, Materiality and Going Concern.

## 2. Fixed Assets

Fixed assets are recognised as expenditure on acquisition, creation or enhancements with a value in excess of £5,000 and a useful life in excess of one year.

Fixed assets are valued on the following basis:-

a) Land is included at historic cost.

b) Operational Buildings are included in the balance sheet at valuation. The Offices and Depot were valued on 31st March 2021 by Mr Robert J Hurst FRICS FAAV, Chartered Surveyor, at market value. It is the Boards intention to value Operational Buildings at an open market value every five years and not depreciate in the intervening years.

c) Pumping Stations were valued on 31st March 2009 by Mr JW Castley FRICS FAAV, Chartered Surveyor, at open market valuation. It is the Boards intention to retain these values in the accounts as a nominal value and not depreciate in the intervening years.

d) Non - Operational Property is included in the balance sheet at market value. It was valued on 31st March 2021 by Mr Robert J Hurst FRICS FAAV, Chartered Surveyor, at market value. It is the Boards intention to value non-operational property at an open market value every five years and not depreciate in the intervening years.

e) Vehicles, Plant & Equipment are included at cost less depreciation.

Disposals are written off at cost less depreciation. Any surplus/deficit arising is charged/credited to the appropriate reserve.

Depreciation has been provided on a straight line basis, on motor vehicles and equipment, excavators and plant, computers, office equipment with a purchase cost in excess of £5,000.

Plant & Vehicles	7 Years
Equipment	4 Years

## 3. Income

Income includes drainage rates on local agricultural land and buildings, special levies on district/borough councils, recharged works, government grants, rental income and interest on investments. Where applicable, this is net of Value Added Tax and is recognised when the Board has a right to receive the income.

## 4. Expenditure

Expenditure is included on an accruals basis.

## 5. Stock & Work in Progress

Stocks and work in progress are stated at the lower of cost or net realisable value.

## 6. Government Grants and Contributions

Government grants and contributions have been credited to the income and expenditure account on an accruals basis. Government grants used for the acquisition of fixed assets have been deducted from the purchase price of the asset.

#### **7. Provisions**

The Board sets aside provisions where there is a definite liability, but the amount and timing of settlement is not known. Details are given as notes to the accounting statements.

#### **8. Pensions**

The Board paid an employers contribution of £276,035 on employees pensionable pay into the Lincolnshire County Council pension fund.

#### **9. Discontinued Operations**

The Board had no material operations which it acquired or which were discontinued in the year and therefore no separate disclosure is required in respect of the Income and Expenditure account and balance sheet accounts.

#### **10. Internal Interest**

Interest is allocated to the Income and Expenditure Account, Development Fund, Plant Fund and Wages Oncost Fund based on the average level of their balances.

## Black Sluice Internal Drainage Board Income and Expenditure Account For Year Ended 31st March 2026

	Note	2025/26	2024/25
<b>Income</b>		£	£
Grant Income (Including Local Levy)	1	4,704,346	4,660,148
Special Levies on Councils	2	1,780,120	1,657,742
Drainage Rates		1,617,954	1,558,607
Income from Rechargeable Works		435,617	270,537
Sundry Income	3	95,837	54,920
Interest		86,222	66,075
Investment Income		8,508	7,506
Rental Income		7,201	7,201
Development Reserve Contribution		5,000	5,000
		<b>8,740,805</b>	<b>8,287,736</b>
<b>Expenditure</b>			
Asset Refurbishments	4	3,186,878	3,602,710
Drain Maintenance		897,138	726,107
Pumping Stations		787,733	266,464
Administration Costs		586,105	551,674
Cost of Rechargeable Works		384,688	251,857
Environment Agency Precept		276,552	276,552
Establishment Charges		84,366	83,277
Depot Costs		60,209	60,963
Environmental Schemes		48,777	39,069
Miscellaneous Charges		41,224	37,477
		<b>6,353,670</b>	<b>5,896,150</b>
<b>Surplus / (Deficit)</b>		<b>2,387,135</b>	<b>2,391,586</b>

# Black Sluice Internal Drainage Board

## Balance Sheet as at 31st March 2026

	Note	2024/25	2024/25
<b>Fixed Assets</b>			
Pumping Stations		3,861,354	3,861,354
Land & Buildings		1,009,350	1,009,350
Vehicles, Plant & Equipment		1,628,006	1,309,964
Non Operational Assets		165,000	165,000
	8	6,663,710	6,345,668
<b>Current Assets</b>			
Stock		102,424	87,477
Debtors & Prepayments	9	526,219	333,326
Investment Valuation		443,071	422,372
Cash at bank & in hand	10	7,634,756	5,140,702
		8,706,470	5,983,877
<b>Current Liabilities</b>			
Creditors	11	(1,502,846)	(1,073,704)
<b>Net Current Assets</b>		7,203,624	4,910,173
<b>Liability related to defined pension scheme</b>		1,471,000	1,471,000
<b>Total Assets less Liabilities</b>		<b>15,338,334</b>	<b>12,726,841</b>
Capital Reserve		6,663,708	6,345,666
Pension Reserve		1,471,000	1,471,000
Investment Revaluation Reserve		(56,929)	(77,628)
		8,077,779	7,739,038
Revenue Reserve		6,200,960	3,813,828
Development Reserve		683,929	665,584
Plant Reserve		(38,428)	189,573
Wages Oncost Reserve		414,094	318,818
		7,260,555	4,987,803
	12	<b>15,338,334</b>	<b>12,726,841</b>

Mr P Holmes  
Chairman  
23 June 2026

Mr DJ Withnall  
Chief Executive  
23 June 2026

# Black Sluice Internal Drainage Board

## Notes to the Accounts

	2025/26	2024/25
<b>1 Government Grants received from Defra</b>	<b>£</b>	<b>£</b>
Embankments	<b>1,555,000</b>	
Holland Fen Structural Repairs	<b>496,000</b>	
Great Hale Structural Repairs	<b>435,000</b>	
Chain Bridge Refurbishment	<b>395,000</b>	
Donington NI Refurbishment	<b>395,000</b>	
Cooks Lock Structural Repairs	<b>328,000</b>	
IDB Recovery Fund - South Kyme PS Refurbishment	<b>182,000</b>	249,709
Swineshead Structural Repairs	<b>150,000</b>	
IDB Recovery Fund - Ewerby PS Refurbishment	<b>105,000</b>	314,709
Gosberton Structural Repairs	<b>100,000</b>	
Horbling Fen Structural Repairs	<b>100,000</b>	
IDB Recovery Fund - Pinchbeck PS Refurbishment	<b>68,000</b>	195,000
IDB Recovery Fund - Helpringham PS Refurbishment	<b>68,000</b>	184,709
Wyberton Marsh Structural Repairs	<b>65,000</b>	
IDB Recovery Fund - Dunsby Fen PS Refurbishment	<b>60,000</b>	144,709
Black Hole Drove Structural Repairs	<b>50,000</b>	
Damford Embankment	<b>42,138</b>	
IDB Recovery Fund - Bank Slips	<b>40,000</b>	857,219
IDB Recovery Fund - Donington Northorpe Culvert Repair	<b>40,000</b>	125,000
IDB Recovery Fund - Damford PS Refurbishment	<b>30,208</b>	151,000
Allan House PS scheme		571,291
IDB Recovery Fund - Electricity		452,936
IDB Recovery Fund - Mobile Pumps		250,000
Black Sluice Catchment Modelling Study		235,000
IDB Recovery Fund - Donington North Ings Access Track		185,430
Peat Restoration Project- Bourne		136,132
Wyberton Marsh Transformer		130,000
IDB Recovery Fund - Level Controllers		80,000
Trinity College PS Bank Repair Specification		65,000
Black Sluice NFM Works		60,304
South Kyme PS Bank Repair Specification		60,000
Ewerby Fen PS Bank Repair Specification		60,000
Damford PS Bank Repair Specification		60,000
Sempringham PS Refurbishment		50,000
IDB Recovery Fund - Dyke Fen PS AWC Refurbishment		25,000
IDB Recovery Fund - Great Hale PS Refurbishment		17,000
	<b>4,704,346</b>	<b>4,660,148</b>
<b>2 Special Levies</b>	<b>£</b>	<b>£</b>
Boston Borough Council	<b>1,293,006</b>	1,232,588
South Holland District Council	<b>243,670</b>	232,006
North Kesteven District Council	<b>148,316</b>	104,824
South Kesteven District Council	<b>95,128</b>	88,324
	<b>1,780,120</b>	<b>1,657,742</b>

	2025/26	2024/25
	£	£
<b>3 Sundry Income</b>		
Sundry Income	70,676	35,265
Solar Income	25,161	19,655
	<u>95,837</u>	<u>54,920</u>

	2025/26	2024/25
	£	£
<b>4 Asset Refurbishments</b>		
IDB Recovery Fund Schemes	1,895,387	2,924,654
Pumping Station Refurbishments	1,234,804	451,587
Drain Asset Improvements	56,687	3,151,123
	<u>3,186,878</u>	<u>6,527,364</u>

#### **5 Remuneration**

The table below shows the number of employees whose remuneration was greater than £50,000:

Band £	2025/26	2024/25
50,000 to 59,999	4	3
60,000 to 69,999	1	1
70,000 to 79,999	1	1
80,000 to 89,999	1	0
100,000 to 109,999	0	1
110,000 to 119,999	1	0
	<u>8</u>	<u>6</u>

#### **6 Audit Fees**

	2025/26	2024/25
	£	£
Fees paid to the Board's External Auditor	<u>3,780</u>	<u>3,360</u>

#### **7 Related Party Transactions**

Some members of the Board pay Drainage Rates at the prevailing rate.

# Black Sluice Internal Drainage Board

## Notes to the Accounts

### 8 Tangible Fixed Assets

	Land & Operational Buildings £	Pumping Stations £	Non Operational Property £	Vehicles, Plant & Equipment £	Total £
<b>Cost</b>					
Opening Balance	1,009,350	3,861,354	165,000	2,595,755	7,631,459
Additions	0	0	0	612,217	612,217
Disposals	0	0	0	(548,788)	(548,788)
Revaluation	0	0	0	0	0
<b>As at 31st March 2026</b>	<b>1,009,350</b>	<b>3,861,354</b>	<b>165,000</b>	<b>2,659,184</b>	<b>7,694,888</b>
<b>Depreciation</b>					
Opening Balance	0	0	0	(1,285,791)	(1,285,791)
Disposals	0	0	0	483,142	483,142
Charge for year	0	0	0	(228,529)	(228,529)
<b>As at 31st March 2026</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,031,178)</b>	<b>(1,031,178)</b>
<b>Net Book Value</b>					
<b>As at 31st March 2025</b>	<b>1,009,350</b>	<b>3,861,354</b>	<b>165,000</b>	<b>1,309,964</b>	<b>6,345,668</b>
<b>As at 31st March 2026</b>	<b>1,009,350</b>	<b>3,861,354</b>	<b>165,000</b>	<b>1,628,006</b>	<b>6,663,710</b>

### 9 Debtors & Payment in Advance

	2025/26 £	2024/25 £
Prepayments	114,946	125,395
HM Revenue & Customs (VAT)	132,933	119,606
Trade Debtors	257,878	60,577
Rechargeable Work in Progress	6,550	21,584
Officers Car Loans	2,583	5,336
Drainage Rate Debtors	11,329	828
	<b>526,219</b>	<b>333,326</b>

### 10 Cash at Bank & in hand

	2025/26 £	2024/25 £
Bank Deposits	7,634,636	5,140,636
Petty Cash	120	66
	<b>7,634,756</b>	<b>5,140,702</b>

### 11 Creditors

	2025/26 £	2024/25 £
Trade Creditors	1,324,913	907,544
Accruals	177,933	166,160
	<b>1,502,846</b>	<b>1,073,704</b>

## 12 Reserves

	Balance 31/03/2025	Additions in Year	Withdrawals in year	Balance 31/03/2026
Capital Reserve	6,345,666	546,571	(228,529)	6,663,708
Pension Reserve	1,471,000			1,471,000
Investment Revaluation Reserve	(77,628)	20,699		(56,929)
Revenue Reserve	3,813,828	2,387,132		6,200,960
Development Reserve	665,584	105,926	(87,581)	683,929
Plant Reserve	189,573	384,217	(612,218)	(38,428)
Wages Oncost Reserve	318,818	267,097	(171,821)	414,094
	12,726,841	3,711,642	(1,100,149)	15,338,334

**Development Reserve-** The Board makes a one off charge to developers to allow an increase in flow into the Board's drainage system. These charges are kept in the Development Fund and used to fund future improvements to the Board's drainage system to accommodate these additional flows.

**Plant Reserve -** The Plant Fund generates income internally throughout the year from all works carried out using the Board's plant. Offset against this income are all the expenses related to the plant and the fund is built up to replace the plant items when required. The depreciation is also charged to this account.

**Wages Oncost Reserve -** The Wages Oncost Fund generates income internally throughout the year from all work using the Board's Labour. Offset against this income are all the expenses related to employing the workforce.





# **Internal Audit 2025/26**

## **FINAL Audit Report**

Prepared by:

**Chris Harris** - Associate Principal Auditor  
Lighthouse UK Consultancy Limited

For: **Black Sluice Internal Drainage Board**

## Report Control:

### **Audit Manager**

Steve Forsyth

### **Auditors**

Chris Harris – Lead Auditor

Darren Wright – Principal Auditor

### **Report Status**

Draft Report Issued – 4th March 2026

Final Report Issued – 23rd March 2026

### **Draft Report Distribution**

Amy Chamberlain-Hanger – Finance and  
Admin Director

Daniel Withnall – Chief Executive

### **Final Report Distribution**

Amy Chamberlain- Hanger – Finance and  
Admin Director

Daniel Withnall – Chief Executive

## Table of Contents

<b>1</b>	<b>Executive Summary .....</b>	<b>1</b>
1.1	Scope and Background of Audit .....	1
1.2	Summary of Audit Findings.....	1
1.3	Summary of Control Assurance Provided.....	1
1.4	Summary of Recommendations.....	1
<b>2</b>	<b>Audit Findings and Recommendations.....</b>	<b>2</b>
2.1	Governance.....	2
2.2	Risk.....	3
2.3	Financial (Internal Control Framework).....	4
<b>3</b>	<b>Draft Action Plan.....</b>	<b>7</b>
<b>4</b>	<b>Appendix A – Opinion and Recommendation Definitions .....</b>	<b>8</b>

# 1 Executive Summary

## 1.1 Scope and Background of Audit

1.1.1 Internal Drainage Boards (IDBs) are required annually to have an independent internal audit of their governance, risk and control framework. In addition, the Annual Governance and Accountability Return requires an Annual Internal Audit report that prescribes some 14 Objectives for the internal auditor to test and comment upon.

The 2025/26 audit of the IDBs accounts and records will review and test sufficient areas of operation to enable the auditor to sign off the Annual Governance and Accountability Return for Internal Audit.

## 1.2 Summary of Audit Findings

1.2.1 Following our detailed internal audit work we can report that the audit the governance, risk and control framework at Black Sluice IDB is in good order and working well.

One low priority recommendation has been made regarding purchasing quotes between £2k and £20k.

## 1.3 Summary of Control Assurance Provided

1.3.1 **Substantial** - Internal Audit is able to offer **substantial** assurance overall as the areas reviewed were found to be adequately controlled. All key controls are in place and working effectively to ensure risks are managed. Some minor action may be required to improve controls.

The Drainage Board has low risk exposure.

## 1.4 Summary of Recommendations

High	Medium	Low	Total
0	0	1	0

## 2 Audit Findings & Recommendations

### 2.1 Governance

- 2.1.1 Four policy documents were reviewed in detail these were: Financial Regulations, Risk Management, Whistleblowing, Confidential Reporting Code and the Health & Safety Policy. Review of these policies confirmed that each included all relevant key sections/information. The Financial Regulations included a specific section for Reserves, negating the need for a separate Reserves Policy.
- 2.1.2 All policies had been reviewed in line with the IDB's recently approved Catalogue of Board Policies document. Whilst the Policies are not formally version controlled, it is acknowledged that each Policy title includes the date of last review/approval. All Policies were appropriately published on the IDB's website.
- 2.1.3 Our review also identified that the IDB has a separate Procurement Policy, last reviewed in November 2023 and is also published on the IDB website. This clearly sets out the procurement process to be followed for varying levels of expenditure. Whilst the Policy states that for expenditure between £2k and £20k quotes are to be obtained, it only states "where possible", and that "three quotes should be obtained in respect of equipment, materials and services". The current policy refers specifically to the three specific types of purchase as mentioned above which therefore excludes purchases not included in that list. As such a more generic term should be used to embrace any and all purchases in the £2k to £20k price band. In addition, any quotes received should be written quotes. **RECOMMENDATION 1.**
- 2.1.4 It is acknowledged the Financial Regulations/Procurement Policy will be updated to reflect the Procurement Act 2023, which came into effect 24th February 2025, once formal guidance is received from the ADA.
- 2.1.5 The following Board meetings/minutes were reviewed, 11 February 2025, 24 June 2025, 9 December 2025 and 10 February 2026. The minutes were clear and comprehensive and it was confirmed that all meetings were well attended. Agenda items included all expected key areas. Detailed discussion on each agenda item was clearly evident, together with submission of key information for review and approval obtained where required. Minutes of sub-committees i.e. Executive and Audit & Risk, were submitted to the Board for review and approval of relevant recommendations. All minutes had been appropriately published on the IDB's website.
- 2.1.6 Minutes of the latest Executive Committee meeting held on 21st January 2026 and published on the website were also reviewed. The meeting was well attended with no concerns regarding governance arrangements. The minutes were found to be very detailed in their content, clearly evidencing discussions held and proposed recommendations to the Board. Appropriate information/reports had been submitted to the Committee for detailed discussion and review.

- 2.1.7 Minutes of the latest Audit & Risk Committee meeting held 28 October 2025 and published on the website were also reviewed. The meeting was well attended, with no concerns regarding governance arrangements. The minutes were very detailed, clearly evidencing discussions held, approvals where appropriate and proposed recommendations to the Board. Appropriate information/reports had been submitted to the Committee for detailed discussion and review.
- 2.1.8 The Board published the unaudited draft financial statements and AGAR for 2024/25 on the website at the time of the internal audit in accordance with the relevant legislation. Documents were appropriately signed and approved by the Board.
- 2.1.9 In the year covered by this AGAR, the Board correctly provided for a period for the exercise of public rights as required by the Accounts & Audit Regulations.
- 2.1.10 The Board has complied with the publication requirements for 2024/25 AGAR.
- 2.1.11 A notice on the conclusion of the external auditor's limited assurance review of the AGAR, together with accompanying information, was published on the Board's website in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations 2015.

## **2.2 Risk**

- 2.2.1 A comprehensive and well developed Risk Management Policy was evidenced. The policy incorporates a clear Risk Management Strategy Statement, detailed Risk Analysis and a maintained Risk Register. Review confirms it includes all expected key areas, with clearly defined procedures for the identification, evaluation and review of risks. It was confirmed that the Policy was approved by Board at their 24 June 2025 meeting, following detailed review and update by the Audit and Risk Committee on 15 April 2025. The policy was appropriately published on the Board's website.
- 2.2.2 The latest version of the Risk Register, updated in June 2025 was reviewed. The Register clearly sets out the individual risks to achieving each objective of the IDB. The likelihood and impact of each risk assessed, to identify its overall risk score, which is RAG rated.
- 2.2.3 Whilst the Board receives a summary version of the Risk Register for review and approval, it is acknowledged that a detailed and comprehensive examination is undertaken by the Audit and Risk Committee. This ensures that individual risks are effectively managed and appropriately controlled. The detailed report, submitted to the Audit & Risk Committee, alongside the Register, provides a thorough analysis of each identified risk, including the consequence of each, existing control measures, and any further actions/work required to strengthen mitigation moving forward.
- 2.2.4 Review of the Audit & Risk Committee and Board meeting minutes confirms effective risk management and monitoring arrangements are in place. Risks are discussed in

full by the Audit & Risk Committee with updates to the Risk Register and Risk Management Strategy, made as necessary. Risks with a score of six and above are regularly reported to the Board. The Board manages Risk very effectively and has an Audit and Risk Committee that, at each meeting, reviews each risk in detail. In addition, there is an up to date Risk Management Strategy and a risk report is presented to each Board meeting.

## 2.3 Financial (Internal Control Framework)

### 2.3.1 Confirmation of Accounting Records:

The Responsible Financial Officer (RFO) has in place procedures to record all financial transactions and a proper system of financial controls. In addition, the RFO has up to date accounting records.

### 2.3.2 Accounts Payable (Creditors):

A selection of high value invoices from three different suppliers was reviewed in detail. These were all found to be in order.

There were two outstanding creditors beyond three months. These outstanding or overdue supplier payments were being investigated by the RFO and would be resolved shortly.

### 2.3.3 Budgetary Process including penny rate and precepts:

The Board approved the penny rate (Sub District 1 – 9.80p in the £ and Sub District 2 – 19.59p in the £) for 2025/26 at its meeting held on the 11 February 2025. In addition, the special levies for the four councils (Boston BC, South Holland DC, North and South Kesteven DCs) were all approved.

The rating process is in order and is a well established procedure. This leads through to sending out invoices and debt collection culminating in going to court to get a court order to collect any unpaid debt in a timely manner. As at the 23 February 2026 there was an outstanding rates balance (debits and credits) of £17,240.97.

A budget is set annually and is approved by the Board. Regular financial reports are provided to the Board at each of their meetings.

### 2.3.4 Reserves:

Financial Regulations require Reserves to be between 3 and 12 months of net expenditure.

The Chief Executive has explained the reason for this flexibility:

- *Maintain* - Maintain the General Reserve at between three and twelve months of net revenue expenditure. (As per JPAG Practitioners Guide)

- *Aim* - Aim to be able to fund a minimum of two consecutive “Wet” years of Electricity from the General Reserve.
- *Budget* - With the General Reserve at the target level aim for a balanced budget.

It was noted that 10 year financial modelling meets all reserve targets, including maintaining general reserves between 3 and 12 months of expenditure and funding two consecutive wet years of electricity.

#### 2.3.5 10 Year Forecast:

The Board operates with a 10 year financial forecast. This shows that rate increases in the order of 4.18% to 4.20% over the next 10 years are required to maintain a balanced budget and to keep general reserves at the required level.

#### 2.3.6 Accounts Receivable (Debtors):

A small sample of general debtors accounts were examined and found to be in order. In addition, the auditor was informed that each month there is a reminder sent out, the first one is sent with a statement, the second with an overdue watermark and by the third month either an “immediate action required” watermarked invoice with a statement is sent.

There were two aged debts beyond month three. There were being actively pursued by the RFO and are expected to be resolved shortly.

#### 2.3.7 Petty Cash:

At the time of the audit, petty cash had been reconciled up to January 2026 with a balance of cash in hand at £52.99. Petty cash was in order with receipts identifying VAT and receipts obtained for all petty cash items reviewed.

#### 2.3.8 Salaries:

Salaries for the month of December 2025 were reviewed. These were in order and the correct sums had been paid over to HMRC for tax and NI and to Lincolnshire County Council for pensions.

#### 2.3.9 Asset Register:

A detailed Asset Register is maintained, and this was up to date and in order.

2.3.10 Bank Reconciliation:

Bank reconciliations for the four bank accounts:

NatWest 35 day notice account;  
NatWest Call account;  
Drawings account; and  
Reserve account

were reviewed and all found to be in order and reconciled.

**Disclaimer**

The matters raised in this report are only those that came to the attention of the auditor during the course of the internal audit 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. Lighthouse UK Consultancy Limited 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.

# Final Action Plan

1. Purchasing		Risk	Priority	Recommendation	Management Actions
1.1	<p>Whilst the Policy states that for expenditure between £2k and £20k quotes are to be obtained, it only states “where possible”, and that “three quotes should be obtained in respect of equipment, materials and services”. The current policy refers specifically to the three specific types of purchase as mentioned above which therefore excludes purchases not included in that list. As such a more generic term should be used to embrace any and all purchases in the £2k to £20k price band. In addition, any quotes received should be written quotes.</p>	<p>An inability to demonstrate value for money or prevent fraud because procurement decisions are made without transparent, competitive or evidence quotes.</p>	<p>Low</p>	<p>A more generic term should be used to embrace all purchases within the range £2k to £20k and the quotations obtained should be written quotations.</p>	<p>This is to be investigated and a revision brought to the Audit &amp; Risk meeting on 21<sup>st</sup> April 2026.</p> <p><b>Responsible officer:</b> Daniel Withnall &amp; Amy Chamberlain</p> <p><b>Implementation date:</b> Revised document to be ready for the Audit &amp; Risk Meeting Agenda to be sent out on 14<sup>th</sup> April 2026.</p>

# Final Action Plan

## Appendix A – Opinion and Recommendation Definitions

### Assurance Opinions

Assurance Level	Definition
Substantial	<p>All key controls are in place and working effectively to ensure risks are managed. Some minor action may be required to improve controls.</p> <p>The Drainage Board has low risk exposure.</p>
Reasonable	<p>All key controls are in place and the majority of controls are being consistently applied to ensure risks are effectively managed. Some action may be required to improve controls.</p> <p>The Drainage Board has a low to medium exposure to risk.</p>
Limited	<p>Not all key controls are in place or working effectively to ensure the risks are managed. Action is required to improve controls.</p> <p>The Drainage Board has a medium to high exposure to risk.</p>
No	<p>Key controls are not in place in key areas or are ineffective to ensure the risks are managed effectively. Urgent action is required to improve controls.</p> <p>The Drainage Board has a high exposure to risk.</p>
<p>If the assurance level is 'Limited' or 'No' this does not automatically confirm there is a high-risk recommendation.</p>	

# Final Action Plan

## Priority Ratings for Recommendations

Risk Level	Definition
High	<p>Action that is considered essential to ensure that the Drainage Board is not exposed to high levels of risk.</p> <p>If not addressed there will be major adverse impact on the achievement of the Drainage Boards objectives.</p>
Medium	<p>Action is considered necessary to avoid exposing the Drainage Board to medium levels of risk.</p> <p>If not addressed there will be significant impact on the achievement of the Drainage Boards objectives.</p>
Low	<p>Action is required to enhance control.</p> <p>If not addressed, it may impact on the ability of a system or unit to achieve its objectives.</p>
<p>Priority levels for recommendations reflect the relative risk to the Drainage Board, when considering the overall control environment and financial implications in relation to the potential for fraud or loss.</p> <p><b>These definitions are illustrative only and professional judgement is exercised when determining the priority rating of recommendations.</b></p>	

**BLACK SLUICE INTERNAL DRAINAGE BOARD**

**EXECUTIVE COMMITTEE - 02 JUNE 2026**

**AGENDA ITEM 09**

**Pumping Station Refurbishment Programme & Pumping Station Reserve**

**Executive Summary**

This report sets out a proposed Pumping Station Refurbishment Programme alongside a proposal to establish a Pumping Station Reserve, funded through efficiencies and savings arising from a revised approach to capital investment over the 10-year capital programme. The programme is prioritised based on structural condition and compliance with fish and eel passage regulations, informed by the current draft capital programme and regulatory deadlines.

The proposed approach moves away from piecemeal, short-term capital works and towards fewer but more comprehensive refurbishments or full replacements at a later date. This approach is expected to generate interim savings within the approved capital programme, where works are deferred, combined, or avoided, which can be pooled into a ring-fenced Pumping Station Reserve. The reserve would strengthen the Board's ability to meet future funding contribution requirements (including FDGiA) and reduce long-term financial and operational risk.

**1. Background and Context**

The Board operates a portfolio of strategically critical pumping stations, many of which are ageing assets subject to increasing maintenance demand, structural degradation, and evolving environmental regulation. A draft long-term capital programme has been developed based on refurbishment of existing structures, replacement of pumps with fish-friendly units, MCC upgrades, new or refurbished AWC systems as required, and civil repairs as required.

The current draft programme:

- Is based on delivery of approximately 2–3 pumping station refurbishments per year.
- Extends to 2037/38, with an indicative total programme value of c. £68m.
- Includes individual refurbishment costs ranging from approximately £1.35m to £3.8m.

Recent changes to funding arrangements, including Flood Defence Grant-in-Aid (FDGiA), mean that:

- Major pumping station refurbishments may require a partnership finding contribution to secure FDGiA funding in a nationally prioritised programme.
- Replacement schemes (notably Swineshead and Bicker Eau) will require a 10% local contribution on costs above £3m.
- Demonstrating financial readiness and committed local funding will be increasingly important in securing future external funding.

At the same time, fish and eel passage regulations, benefit realisation constraints, and the risk of duplicating recently completed investments are placing pressure on how the programme should be sequenced and delivered.

## **2. Proposed Pumping Station Refurbishment Programme**

### **Strategic Approach**

The proposed refurbishment programme is based on:

- Prioritising full refurbishments (including civils, pumps, MCC and controls) over incremental or short-life interventions.
- Deferring works where recent investment has already been made under IDB or GIA funding, unless there is a clear structural or regulatory driver.
- Avoiding phased schemes where a single, earlier comprehensive project would represent better whole-life value.

This approach aligns asset management, environmental compliance, and financial planning into a coordinated long-term programme.

### **Prioritisation Criteria**

Pumping stations should be prioritised for refurbishment or replacement based on the following hierarchy:

#### **1. Structural Risk**

- Evidence of structural deterioration identified through detailed asset inspections.
- Assets presenting an increasing risk of failure or excessive maintenance burden. Such as Swineshead Pumping Station.
- Stations where interim works would represent poor value for money given remaining asset life.

#### **2. Fish and Eel Regulation Compliance**

- Stations with defined eel regulation deadlines, including Gosberton, which has a current compliance deadline of December 2027.
- Assets identified as non-compliant or likely to become non-compliant within the programme period.
- Preference for delivering fish and eel mitigation through full refurbishment schemes rather than standalone retrofits.

#### **3. Programme and Benefit Constraints**

- Schemes where benefits have already been fully used to justify earlier funding approvals—most notably Holland Fen, which cannot release further benefits until 2031 and should therefore be deferred beyond that date.
- Stations where only a fraction of benefits has been used (e.g. Gosberton and Horbling), allowing greater flexibility in programme position.

#### **4. Recent Investment and Value for Money**

- Challenging early refurbishment of stations such as Helpringham, Pinchbeck, and potentially Ewerby, where motors and MCC have recently been replaced through IDB recovery funding.
- Ensuring that premature replacement of recently installed assets is avoided unless driven by structural or statutory necessity.

#### **5. Operational Criticality**

- Stations serving high-risk drainage catchments.
- Locations with limited resilience or alternative flood pathways.

### **3. Rationale for Establishing a Pumping Station Reserve**

#### **Origin of the Reserve**

Under the revised approach to the capital programme, efficiencies will arise where:

- Planned works are deferred to align with full refurbishment or replacement schemes.
- Individual projects are combined or re-scoped to avoid duplication.
- Early-stage schemes are removed where recent investment has already addressed the primary need.

These changes will result in previously budgeted but unspent capital allocations within individual financial years.

Rather than releasing these sums back into general reserves, it is proposed that they are transferred into a dedicated Pumping Station Reserve.

#### **Purpose of the Reserve**

The Pumping Station Reserve would:

- Provide a transparent, ring-fenced funding source for:
  - Local contributions to FDGiA-funded refurbishment and replacement schemes, to improve the prioritisation scoring.
  - 10% Mandatory contributions associated with new pumping stations.
- Improve the Board's ability to demonstrate financial commitment when seeking external funding.
- Allow planned accumulation of funds in advance of high-value schemes such as Swineshead and Bicker Eau.

This approach is consistent with good financial governance and has been confirmed as acceptable in principle by the Board's internal auditor.

### **4. Financial and Governance Considerations**

- The Pumping Station Reserve would be established as an earmarked reserve with a clearly defined purpose.
- Annual transfers into the reserve would be explicitly approved through the budget and capital programme process.
- The reserve balance and planned use would be monitored through regular financial reporting and included within the Board's 10-year estimates.
- Draw-down of the reserve would require formal Board approval linked to specific schemes.

This provides transparency, audit assurance, and a clear link between deferred capital spend and future scheme delivery.

### **5. Recommendations**

It is recommended that the Board:

1. Endorses the proposed approach to pumping station refurbishment, based on fewer, comprehensive interventions.
2. Approves refinement of the capital programme to reflect eel regulation deadlines, benefit constraints, and recent investment.
3. Formally establishes a Pumping Station Reserve as an earmarked reserve.
4. Agrees that capital savings arising from deferred or superseded schemes are transferred into the reserve.
5. Incorporates the reserve and revised programme into the Board's medium- and long-term financial planning.

	Refurbishment Cost Estimate								Completion Year
	Operations Priority	Eel Reg	Benefits Release	Appraisal	Detail Desi	Constructid	Optimisam Bias (60%)	Total	
CHAIN BRIDGE	0	H 2029	2031	£ 95,000	£ 100,000	£ 1,761,660	£ 802,188	£ 2,758,848	27/28
DONINGTON N. I.	0	H 2028	2031	£ 95,000	£ 100,000	£ 1,755,510	£ 753,498	£ 2,704,008	27/28
HELPRINGHAM	1	M/L		£ 100,000	£ 100,000	£ 1,525,000	£ 915,000	£ 2,640,000	28/29
HOLLAND FEN	1	H 2033	2031	£ 90,000	£ 100,000	£ 1,770,000	£ 1,062,000	£ 3,022,000	28/29
PINCHBECK	1	M/L		£ 100,000	£ 100,000	£ 1,225,000	£ 735,000	£ 2,160,000	28/29
BILLINGBOROUGH	2	M/L		£ 85,000	£ 100,000	£ 930,000	£ 558,000	£ 1,673,000	29/30
GOSBERTON	2	H 2027	2031	£ 85,000	£ -	£ 1,385,000	£ 831,000	£ 2,301,000	29/30
HORBLING	2	M/L	2031	£ 100,000	£ -	£ 770,000	£ 462,000	£ 1,332,000	29/30
BLACK HOLE	3	H 2031		£ 85,000	£ 250,000	£ 2,275,000	£ 1,365,000	£ 3,975,000	30/31
EWERBY	3	M/L		£ 50,000	£ 100,000	£ 1,450,000	£ 870,000	£ 2,470,000	30/31
GREAT HALE	4	H 2030	2031	£ 85,000	£ 150,000	£ 1,405,000	£ 1,405,000	£ 3,045,000	30/31
KIRTON MARSH	4	M/L		£ 85,000	£ -	£ 915,000	£ 549,000	£ 1,549,000	30/31
RIPPINGALE	4	M/L		£ 85,000	£ 100,000	£ 920,000	£ 552,000	£ 1,657,000	30/31
COOKS LOCK	5	H 2032	2031	£ 85,000	£ 15,000	£ 1,385,000	£ 831,000	£ 2,316,000	31/32
MALLARD HURN	5	M/L		£ 85,000	£ 15,000	£ 870,000	£ 522,000	£ 1,492,000	31/32
QUADRING	5	M/L		£ 135,000	£ 50,000	£ 1,185,000	£ 711,000	£ 2,081,000	31/32
DOWSBY LODGE	6	M/L		£ 85,000	£ 40,000	£ 1,170,000	£ 702,000	£ 1,997,000	32/33
SWATON	6	M/L		£ 115,000	£ 10,000	£ 1,085,000	£ 651,000	£ 1,861,000	32/33
WYBERTON MARSH	6	H 2037	2036	£ 85,000	£ -	£ 1,465,000	£ 879,000	£ 2,429,000	32/33
BICKER FEN	7	M/L		£ 85,000	£ 100,000	£ 725,000	£ 435,000	£ 1,345,000	33/34
HACCONBY	7	M/L		£ 135,000	£ -	£ 840,000	£ 504,000	£ 1,479,000	33/34
TRINITY COLLEGE	7	M/L		£ 85,000	£ 100,000	£ 1,125,000	£ 675,000	£ 1,985,000	33/34
DUNSBY	8	M/L		£ 85,000	£ -	£ 760,000	£ 456,000	£ 1,301,000	34/35
HECKINGTON	8	M/L		£ 115,000	£ 930,000	£ 1,360,000	£ 816,000	£ 3,221,000	34/35
SEMPRINGHAM	8	M/L	2035	£ 85,000	£ -	£ 725,000	£ 435,000	£ 1,245,000	34/35
DOWSBY FEN	9	M/L		£ 85,000	£ 558,000	£ 1,145,000	£ 687,000	£ 2,475,000	35/36
SOUTH KYME	9	H 2035		£ 85,000	£ -	£ 1,075,000	£ 645,000	£ 1,805,000	35/36
DAMFORD	10	M/L		£ 85,000	£ 1,673,000	£ 1,075,000	£ 645,000	£ 3,478,000	36/37
DYKE FEN	10	M/L		£ 85,000	£ -	£ 1,075,000	£ 645,000	£ 1,805,000	36/37
ALLAN HOUSE	11	M/L	2045					£ -	
DONINGTON WYKES	11	M/L		£ 105,000	£ 100,000	£ 1,085,000	£ 651,000	£ 1,941,000	37/38
TWENTY	11	M/L		£ 105,000	£ 100,000	£ 1,250,000	£ 750,000	£ 2,205,000	37/38
				£ 2,870,000	£ 4,891,000	£ 37,487,170	£ 22,499,686	£ 67,747,856	



Year	Scheme to be removed from 10 year IDB budgets	Proposed completion year for Grant funded PS refurb	Funds to be moved to Scheme contributions pot	
2026/27	Gosberton PS refurbish 3 x axial flow pumps	29/30	£95,000.00	
	South kyme PS refurb w/s cleaner & controls	35/36	£105,000.00	
	Swaton PS replace MCC	32/33	£86,500.00	<b>£286,500.00</b>
2027/28	Holland fen PS replace MCC	28/29	£110,000.00	
	Kirton marsh PS replace roof	30/31	£23,000.00	
	Bicker fen PS refurbish 1 x axial flow pump	33/34	£33,000.00	
	Bicker fen PS Rreplace w/s cleaner	33/34	£155,000.00	
	Horbling PS replace roof	29/30	£23,000.00	
	Dowsby fen PS replace MCC	35/36	£90,000.00	<b>£434,000.00</b>
2028/29	Twenty PS refurbish 1 x axial flow pump	37/38	£40,000.00	
	Helpringham PS replace roof	28/29	£25,000.00	
	Dowsby fen PS refurbish 2 x axial flow pumps	35/36	£70,000.00	
	Haconby PS replace MCC	33/34	£80,000.00	
	Swaton PS replace w/s cleaner	32/33	£260,000.00	<b>£475,000.00</b>
2029/30	Great hale PS refurbish 3 x axial flow pumps	30/31	£115,000.00	
	Quadring PS replace MCC	31/32	£60,000.00	
	Haconby PS refurbish 1 x axial flow pump	33/34	£30,000.00	<b>£205,000.00</b>
2030/31	Horbling PS replace MCC	29/30	£65,000.00	
	Donington mallard hurn PS replace MCC	31/32	£65,000.00	
	Trinity college PS refurbish 2 x axial flow pumps	33/34	£80,000.00	
	Blackhole PS refurbish 3 x axial flow pumps	30/31	£130,000.00	<b>£340,000.00</b>
2031/32	Billingborough PS replace MCC	29/30	£65,720.00	
	Dowsby lode PS replace MCC	32/33	£65,000.00	
	Cooks lock PS refurbish 3 x axial flow pumps	31/32	£120,000.00	
	Swaton PS refurbish 1 x Axial flow pump	32/33	£40,000.00	
	Twenty PS replace MCC	37/38	£65,000.00	<b>£355,720.00</b>
2032/33	Rippingate PS refurbish 1 x Axial flow pump	30/31	£42,000.00	
	Black hole PS replace MCC	30/31	£143,000.00	
	Holland fen PS refurbish 3 x axial flow pumps	28/29	£130,604.00	<b>£315,604.00</b>
2033/34	Kirton marsh PS refurbish w/s cleaner & controls	30/31	£130,702.00	
	Horbling PS refurbish 1 x axial flow pump	29/30	£50,000.00	
	Sempringham PS refurbish 1 x axial flow pump	34/35	£50,000.00	
	Horbling PS refurbish w/s cleaner & controls	29/30	£130,000.00	<b>£360,702.00</b>
2034/35	cooks lock PS replace MCC	31/32	£90,000.00	
	Dowsby lode PS refurbish 1 x axial flow pump	32/33	£75,000.00	
	Black hole PS refurbish w/s cleaner & controls	30/31	£140,000.00	
	Quadring PS refurbish 1 x axial flow pump	31/32	£75,000.00	<b>£380,000.00</b>
2035/36	Bicker fen PS replace MCC	33/34	£70,000.00	
	Bicker eau PS replace MCC	Swineshead replacement scheme ?	£63,742.00	
	Trinity college PS replace MCC	33/34	£90,000.00	
	Dyke fen PS refurbish w/s cleaner & controls	36/37	£145,000.00	
	Dowsby fen PS refurbish w/s cleaner & controls	35/36	£145,000.00	<b>£513,742.00</b>
			<b>Total</b>	<b>£3,666,268.00</b>

## Bourne Fen Farm Trust Fund

### Revenue Account for Year Ended 31st March 2026

<b>Income</b>	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Investment Income	13,829	14,342
 <b>Expenditure</b>		
Contribution to Rates	9,151	9,151
Bank Charges	4	4
Contribution to Administration	4,551	4,479
	<b>13,706</b>	<b>13,634</b>
<b>Surplus</b>	<b>123</b>	<b>708</b>

### Balance Sheet as at 31st March 2026

<b>Capital Assets</b>	<b>Note</b>	<b>2026</b>	<b>2025</b>
Investments	A	314,514	329,895
 <b>Current Assets</b>			
Bank Account		17,734	17,645
Debtors		598	565
		<b>18,332</b>	<b>18,210</b>
 <b>Current Assets</b>			
Creditors			
<b>Net Current Assets</b>		<b>332,846</b>	<b>348,105</b>
 <b>Fund Balances &amp; Reserves</b>			
Revaluation Reserve		215,450	230,832
Capital Fund		104,120	104,120
Revenue Reserve		13,276	13,153
		<b>332,846</b>	<b>348,105</b>
<b>Reserves</b>		<b>332,846</b>	<b>348,105</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

	<b>2026</b>	<b>2025</b>	<b>2026</b>	<b>2025</b>
	<b>% of</b>	<b>% of</b>		
<b>Analysis By Sector</b>	<b>Value</b>	<b>Value</b>	<b>Value £</b>	<b>Value £</b>
Overseas Equities	<b>36.91</b>	44.77	<b>116,077</b>	147,689
UK Bonds	<b>11.29</b>	10.65	<b>35,516</b>	35,135
Other Investments	<b>8.71</b>	7.25	<b>27,380</b>	23,934
UK Equities	<b>10.77</b>	9.89	<b>33,880</b>	32,613
Overseas Bonds	<b>16.84</b>	15.28	<b>52,966</b>	50,405
Absolute Return	<b>8.91</b>	7.62	<b>28,008</b>	25,137
Property	<b>4.78</b>	2.76	<b>15,043</b>	9,114
Cash	<b>1.79</b>	1.78	<b>5,643</b>	5,868
<b>TOTALS</b>	<b>100.00</b>	100.00	<b>314,514</b>	<b>329,895</b>

**Black Sluice Internal Drainage Board  
10 Year Schemes Budget  
2026/27 to 2035/26**

**Updated for June 2026 Exec**

Year	Scheme	Total	Grant / Local Levy	Other Contributions	Board Contribution (Pump Reserve?)	Move to Pumping Station Reserve	Board Funded Schemes
2026/27	B/F Holland Fen Structural Repairs	£355,364	£355,364				
	B/F Donington NI Refurbishment	£331,459	£331,459				
	B/F IDB Recovery Fund Embankments	£328,952	£328,952				
	B/F Chain Bridge Refurbishment	£327,898	£327,898				
	B/F B/F Allan House PS Scheme	£307,721	£307,721				
	B/F Great Hale Structural Repairs	£281,954	£281,954				
	B/F Swineshead Structural Repairs	£127,788	£127,788				
	B/F SFFD Desilting Guthrum to Blackhole Drove PS	£105,000					£105,000
	B/F IDB Recovery Fund - Pinchbeck PS Refurbishment	£89,865	£89,865				
	B/F Black Sluice Catchment Modelling Study	£84,283	£84,283				
	B/F Wyberton Marsh Transformer	£79,405	£79,405				
	B/F Gosberton Structural Repairs	£77,143	£77,143				
	B/F Horbling Fen Structural Repairs	£59,577	£59,577				
	B/F Kirton Marsh PS replace MCC	£56,414					£56,414
	B/F Cooks Lock Structural Repairs	£47,568	£47,568				
	B/F Great Hale Fen PS replace MCC	£47,444					£47,444
	B/F IDB Recovery Fund - Damford PS Refurbishment	£47,075	£47,075				
	B/F Black Hole Drove Structural Repairs	£45,168	£45,168				
	B/F IDB Recovery Fund - Ewerby PS Refurbishment	£44,000	£44,000				
	B/F Wyberton Marsh Structural Repairs	£27,540	£27,540				
	B/F NFF Desilting	£20,000					£20,000
	B/F IDB Recovery Fund - South Kyme PS Refurbishment	£16,200	£16,200				
	B/F IDB Recovery Fund - Dunsby Fen PS Refurbishment	£12,600	£12,600				
	B/F IDB Recovery Fund - Helpringham PS Refurbishment	£12,329	£12,329				
	B/F South Kyme PS Bank Repair Specification	£9,119	£9,119				
	B/F Trinity College PS Bank Repair Specification	£6,926	£6,926				
	Claydyke desilting	£130,000					£130,000
	Donington NI PS - Structural Repairs	£450,000	£450,000				
	Donington North Ings PS new transformer	£55,000	£55,000				
	Cooks Lock PS new transformer	£55,000	£55,000				
	NFF Desilting	£60,000					£60,000
	Jetting to major pipelines	£50,000					£50,000
	Gosberton Fen PS Refurbish 3 x axial flow pumps	£95,000				£95,000	
	Wyberton Marsh PS Roadway Refurbishment	£20,000					£20,000
	Horbling Fen PS Roadway Refurbishment	£20,000					£20,000
	South Kyme Fen PS refurbish w/s cleaner & controls	£105,000				£105,000	
	Heckington Fen PS Pump Coupling refurb	£5,000					£5,000
	Swaton Fen PS replace MCC (inc GRP supply unit)	£86,500				£86,500	
	Wyberton Marsh PS Pump Coupling refurb	£5,000					£5,000
	Holland Fen PS under pump inspections	£28,000					£28,000
New Access Culverts (Swaton & Gosberton Clough)	£31,750					£31,750	
Graft Drain	£45,000					£45,000	
Depot storage and concrete hardstanding	£100,000					£100,000	
Dunsby Fen PS replacement weedscreen cleaner	£150,000					£150,000	
General culvert replacement contributions	£5,000					£5,000	
		£4,445,042	£3,279,934			£286,500	£878,608
2027/28	Chain Bridge Refurbishment Scheme	£2,758,848	£2,758,848				
	Donington NI Refurbishment Scheme	£2,704,008	£2,704,008				
	Dowsby Fen Catchment Works	£350,000	£162,686	£137,314	£50,000		
	Bicker Fen PS replace weedscreen cleaner	£155,000				£155,000	
	Holland Fen PS replace MCC	£110,000				£110,000	
	Wyberton Marsh PS replace MCC	£110,000					£110,000
	Graft Drain	£95,000					£95,000
	Dowsby Fen PS replace MCC	£90,000				£90,000	
	Holland Fen PS new transformer	£75,000	£75,000				
	Jetting to major pipelines	£75,000					£75,000
	New Hammond Beck Desilting	£75,000					£75,000
	Bicker Fen refurbish 1 x axial flow pump	£33,000				£33,000	
	Wyberton Marsh PS under pump inspection	£25,000					£25,000
	Kiron Marsh PS new roof	£23,000				£23,000	
	Horbling Fen PS new roof	£23,000				£23,000	
	General culvert replacement contributions	£5,000					£5,000
		£6,706,856	£5,700,542	£137,314	£50,000	£434,000	£385,000
2028/29	Holland Fen Refurbishment Scheme	£3,022,000	£3,022,000				
	Helpringham Refurbishment Scheme	£2,640,000	£2,640,000				
	Pinchbeck Refurbishment Scheme	£2,160,000	£2,160,000				
	Swaton Fen PS replace weedscreen cleaner	£260,000				£260,000	
	Old Hammond Beck Desilting	£80,000					£80,000
	Jetting to major pipelines	£80,000					£80,000
	Haconby Fen PS replace MCC	£80,000				£80,000	
	Dowsby Fen PS refurbish 2 x axial flow pumps	£70,000				£70,000	
	Chain Bridge PS under pump inspections & desilting	£60,000					£60,000
	Twenty PS refurbish 1 x axial flow pump & motor	£40,000				£40,000	
	Bourne Fen 28/10 Revetment	£30,000					£30,000
	Helpringham PS new roof	£25,000				£25,000	
General culvert replacement contributions	£5,000					£5,000	
		£8,552,000	£7,822,000			£475,000	£255,000

Year	Scheme	Total	Grant / Local Levy	Other Contributions	Board Contribution (Pump Reserve?)	Move to Pumping Station Reserve	Board Funded Schemes
2029/30	Swineshead rebuild (£1.2m from Pump Reserve)	£15,000,000	£13,800,000		£1,200,000		
	Gosberton Refurbishment Scheme	£2,301,000	£2,301,000				
	Billingborough Refurbishment Scheme	£1,673,000	£1,673,000				
	Horbling Refurbishment Scheme	£1,332,000	£1,332,000				
	Gosberton Fen PS replace MCC	£119,000					£119,000
	Great Hale Fen PS refurbish 3 x axial flow pumps	£115,000				£115,000	
	Jetting to major pipelines	£80,000					£80,000
	Quadring Fen PS replace MCC	£60,000				£60,000	
	Cooks lock PS pump drain desilting/under pump inspection	£56,000					£56,000
	Quadring Fen pump drain desilting/under pump inspection	£48,000					£48,000
	Donington Mallard Hum PS under pump inspections	£32,000					£32,000
	Damford Grounds PS under pump inspections	£32,000					£32,000
	Helpringham Fen PS under pump inspections	£32,000					£32,000
	Swaton Fen PS under pump inspections	£32,000					£32,000
	Billingborough Fen PS under pump inspections	£32,000					£32,000
	Pinchbeck Fen PS under pump inspections	£32,000					£32,000
	Haconby Fen PS refurbish 1 x axial flow pump	£30,000					£30,000
General culvert replacement contributions	£5,000					£5,000	
		£21,011,000	£19,106,000		£1,200,000	£205,000	£500,000
2030/31	Black Hole Drove Refurbishment Scheme	£3,975,000	£3,975,000				
	Great Hale refurbishment Scheme	£3,045,000	£3,045,000				
	Ewerby Refurbishment Scheme	£2,470,000	£2,470,000				
	Rippingale Refurbishment Scheme	£1,657,000	£1,657,000				
	Kirton Marsh Refurbishment Scheme	£1,549,000	£1,549,000				
	Black Hole Drove PS refurbish 3 x axial flow pumps	£130,000				£130,000	
	Trinity College PS refurbish 2 x axial flow pumps	£80,000				£80,000	
	Horbling Fen PS replace MCC	£65,000				£65,000	
	Donington Mallard Hum PS replace MCC	£65,000				£65,000	
	Jetting to major pipelines	£60,000					£60,000
	NFF desilting	£55,000					£55,000
	Ewerby Fen PS under pump inspections	£39,000					£39,000
	South Kyme Fen PS under pump inspections	£39,000					£39,000
	Sempringham Fen PS under pump inspections	£39,000					£39,000
	Pumping station roadway refurbishment, Bicker Fen/Rippingale	£33,000					£33,000
General culvert replacement contributions	£5,000					£5,000	
		£13,306,000	£12,696,000			£340,000	£270,000
2031/32	Bicker Eau Rebuild (£200k from Pump Reserve)	£5,000,000	£4,800,000		£200,000		
	Cooks Lock Refurbishment Scheme	£2,316,000	£2,316,000				
	Quadring Refurbishment Scheme	£2,081,000	£2,081,000				
	Mallard Hum Refurbishment Scheme	£1,492,000	£1,492,000				
	Cooks Lock PS refurbish 3 x axial flow pumps	£120,000				£120,000	
	Jetting to major pipelines	£90,000					£90,000
	Billingborough Fen PS replace MCC	£65,720				£65,720	
	Dowsby Lode PS replace MCC	£65,000				£65,000	
	Twenty PS replace MCC	£65,000				£65,000	
	Dowsby Fen PS drain desilting under pump inspections	£54,000					£54,000
	Heckington Fen pump drain desilting under pump inspections	£50,000					£50,000
	Dowsby Lode PS under pump inspections	£41,000					£41,000
	Dunsby Fen PS under pump inspections	£41,000					£41,000
	Swaton Fen PS refurbish 1 x axial flow pump	£40,000					£40,000
General culvert replacement contributions	£6,000					£6,000	
		£11,526,720	£10,689,000		£200,000	£355,720	£282,000
2032/33	Wyberton Marsh Refurbishment Scheme	£2,429,000	£2,429,000				
	Dowsby Lode Refurbishment Scheme	£1,997,000	£1,997,000				
	Swaton Refurbishment Scheme	£1,861,000	£1,861,000				
	Black Hole Drove PS replace MCC	£143,000				£143,000	
	Holland Fen PS refurbish 3 x axial flow pumps & motors	£130,604				£130,604	
	Jetting to major pipelines	£70,000					£70,000
	Gosberton Fen pump drain desilting/under pump inspections	£56,000					£56,000
	Donington Northings PS desilting under pump inspections	£56,000					£56,000
	Hammond Beck Cleansing	£56,000					£56,000
	Trinity College PS desilting/under pump inspections	£56,000					£56,000
	Rippingale Fen PS refurb 1 x axial flow pump	£42,000				£42,000	
General culvert replacement contributions	£7,000					£7,000	
		£6,903,604	£6,287,000			£315,604	£301,000
2033/34	Trinity College Refurbishment Scheme	£1,985,000	£1,985,000				
	Bicker Fen Refurbishment Scheme	£1,345,000	£1,345,000				
	Haconby Refurbishment Scheme	£147,900	£147,900				
	Kirton Marsh PS refurbish weedscreen cleaner & controls	£130,702				£130,702	
	Horbling Fen PS refurbish weedscreen cleaner & controls	£130,000				£130,000	
	NFF desilting	£89,000					£89,000
	Jetting to major pipelines	£70,000					£70,000
	Great Hale Fen PS desilting/under pump inspections	£55,000					£55,000
	Horbling Fen PS refurbish 1 x axial flow pump & motor	£50,000				£50,000	
	Sempringham Fen PS refurb pump & motor	£50,000				£50,000	
	Trinity College PS desilting/under pump inspections	£40,000					£40,000
	Bicker Fen PS desilting/under pump inspections	£40,000					£40,000
	Horbling Fen PS desilting/under pump inspections	£35,000					£35,000
General culvert replacement contributions	£7,000					£7,000	
		£4,174,602	£3,477,900			£360,702	£336,000

Year	Scheme	Total	Grant / Local Levy	Other Contributions	Board Contribution (Pump Reserve?)	Move to Pumping Station Reserve	Board Funded Schemes
2034/35	Heckington Refurbishment Scheme	£3,221,000	£3,221,000				
	Dunsby Refurbishment Scheme	£1,301,000	£1,301,000				
	Sempringham Refurbishment Scheme	£1,245,000	£1,245,000				
	Blackhole Drove PS refurbish weedscreen cleaner & controls	£140,000				£140,000	
	NFF desilting	£121,063					£121,063
	Kirton Marsh PS desilting & under pump inspections	£90,000					£90,000
	Rippingale Fen PS desilting & under pump inspections	£90,000					£90,000
	Holland Fen PS desilting & under pump inspections	£90,000					£90,000
	Cooks Lock PS replace MCC	£90,000				£90,000	
	Dowsby Lode PS refurbish 1 x axial flow pump & motor	£75,000				£75,000	
	Quadring Fen PS refurbish 1 x axial flow pump & motor	£75,000				£75,000	
General culvert replacement contributions	£7,000					£7,000	
		£6,545,063	£5,767,000			£380,000	£398,063
2035/36	Donington Northings PS Pump & Motor refurb	£150,000					£150,000
	Dowsby Fen Refurbishment Scheme	£2,475,000	£2,475,000				
	South Kyme Refurbishment Scheme	£1,805,000	£1,805,000				
	Dyke Fen PS refurbish weedscreen cleaner trolley & controls	£145,000				£145,000	
	Dowsby Fen PS refurbish weedscreen cleaner trolley & controls	£145,000				£145,000	
	Trinity College PS replace MCC	£90,000				£90,000	
	Dyke Fen PS under pump inspections & suction cleansing	£90,000					£90,000
	Bicker Fen PS replace MCC	£70,000				£70,000	
	Bicker Eau PS replace MCC	£63,742				£63,742	
	Hacconby Fen PS under pump inspections & cleansing	£50,000					£50,000
General culvert replacement contributions	£7,000					£7,000	
		£5,090,742	£4,280,000			£513,742	£297,000
	Damford Refurbishment Scheme	£3,478,000	£3,478,000				
	Dyke Fen Refurbishment Scheme	£1,805,000	£1,805,000				
		£5,283,000	£5,283,000				
	Donington Wyke Refurbishment Scheme	£1,941,000	£1,941,000				
	Twenty Refurbishment Scheme	£2,205,000	£2,205,000				
		£4,146,000	£4,146,000				
Proposals from Agenda Item 9		£97,690,629	£88,534,376	£137,314	£1,450,000	£3,666,268	£3,902,671



# PLANT REPLACEMENT BUDGETS 2026/27

Updated for June 2026 Exec

Existing Plant/Equipment	Year Purchased	Purchase Price	Hours / Miles As at 14/12/2025	Age to Replace	Replace Year	Replace Cost	Est. Trade In Target	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Hooby	2023/24	£290,195	1,999 Hours	8	2031/32	£428,750	£ 107,188	£ -	£ -	£ -	£ -	£ -	£ 321,563	£43,278	£150,420	£19,351	£388,224
Twiga SPV2 (2019)	2019/20	£197,150	5,226 Hours	8	2027/28	£291,280	£ 72,820	£ -	£ 218,460	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Twiga Alpha (2025)	2025/26	£256,100	0 Hours	8	2033/34	£378,376	£ 94,594	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ 283,782	£ -	£ 322,765
Abbi T211	2023/24	£79,875	1,339 Hours	8	2031/32	£118,012	£ 29,503	£ -	£ -	£ -	£ -	£ -	£ 88,509	£ -	£ -	£ -	£ -
Unimog	2020/21	£148,000	160,050 Km	9	2029/30	£229,597	£ 51,021	£ -	£ -	£ -	£ 178,575	£ -	£ -	£ -	£ -	£ -	£ -
Hilachi ZX 210LC-5B	2025/26	£196,850	15 Hours	8	2033/34	£290,837	£ 72,708	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ 218,128	£ -	£ -
JCB 130 Telescopic LR	2019/20	£105,350	7,963 Hours	8	2027/28	£155,650	£ 38,912	£ -	£ 116,737	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
JCB 145 Standard & LR	2019/20	£129,850	7,196 Hours	9	2028/29	£201,440	£ 44,764	£ -	£ -	£ 156,676	£ -	£ -	£ -	£ -	£ -	£ -	£ 172,474
JCB 140 Telescopic LR	2022/23	£137,500	2,611 Hours	8	2030/31	£203,150	£ 50,788	£ -	£ -	£ -	£ -	£ 152,363	£ -	£ -	£ -	£ -	£ -
JCB 150X Excavator	2022/23	£139,605	3,997 Hours	9	2031/32	£216,573	£ 48,127	£ -	£ -	£ -	£ -	£ -	£ 168,446	£ -	£ -	£ -	£ -
JCB 531 Teleporter	2012/13	£43,470	4,613 Hours	14	2026/27	£ 86,068	£ 12,295	£ 73,772	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Toyota Hilux (Pump Manager)	2023/24	£27,985	28,121 Miles	5	2028/29	£ 35,717	£ 11,906	£ -	£ -	£ 23,811	£ -	£ -	£ -	£ 28,943	£ -	£ -	£ -
Toyota Hilux (Works Supervisor)	2023/24	£28,168	44,848 Miles	5	2028/29	£ 35,950	£ 11,963	£ -	£ -	£ 23,967	£ -	£ -	£ -	£ 32,118	£ -	£ -	£ -
Toyota Hilux (Maintenance Director)	2023/24	£29,143	17,858 Miles	5	2028/29	£ 37,195	£ 12,398	£ -	£ -	£ 24,796	£ -	£ -	£ -	£ 34,891	£ -	£ -	£ -
Toyota Hilux (Pump Assistant)	2023/24	£28,168	16,000 Miles	5	2028/29	£ 35,950	£ 11,963	£ -	£ -	£ 23,967	£ -	£ -	£ -	£ 36,410	£ -	£ -	£ -
Toyota Hilux (Pump Caretaker)	2025/26	£28,495	0 Miles	5	2026/27	£ 36,368	£ 12,123	£ -	£ -	£ 23,000	£ -	£ -	£ -	£ 33,981	£ -	£ -	£ -
Mitsubishi (Pool Vehicle)	2019/20	£20,431	67,072 Miles	?	?	?	?	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Mitsubishi (Fitter)	2019/20	£20,000	63,222 Miles	6	2026/27	£ 28,768	£ 4,795	£ 50,000	£ -	£ -	£ -	£ -	£ -	£ 70,355	£ -	£ -	£ -
Ford Transit Tipper	2022/23	£30,271	37,037 Miles	7	2029/30	£ 29,000	£ 5,000	£ -	£ -	£ -	£ 24,000	£ -	£ -	£ -	£ -	£ -	£ -
Dump Trailer 1	2024/25	£13,832		15	2039/40	£ 37,500	£ 1,000	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Low Loader Trailer	2020/21	£27,000		15	2036/37	£ 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	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Ride on Lawnmower	2025/26	£41,862		9	2034/35	£ 64,942	£ 14,431	£ -	£ -	£ -	£ 8,934	£ 9,381	£ 9,850	£ 10,342	£ -	£ 50,510	£ -
Nifty Lift	2025/26	£18,500				£ 56,000	£ 5,000	£ 7,500	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Depot Floorsweeper						£ 7,500		£ 6,632	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -	£ -
Weedbaskets								£ 137,904	£ 335,198	£ 276,217	£ 211,509	£ 161,743	£ 588,367	£ 246,040	£ 501,910	£ 50,510	£ 495,240
Net Spend from Plant Reserve								£ 263,550	£ 276,728	£ 290,564	£ 320,347	£ 336,364	£ 353,182	£ 370,841	£ 389,383	£ 408,853	£ 408,853
Generated								£ 87,218	£ 28,748	£ 43,095	£ 136,678	£ 295,281	£ 43,278	£ 150,420	£ 19,351	£ 358,224	£ 271,837
Balance C/F																	



**BLACK SLUICE INTERNAL DRAINAGE BOARD**  
**2026/27 Budget and 10 Year Estimates**  
**Updated for June 2026 Exec**  
**July 2025 Inflation figure = 4.20%**

Income	Budget / Actual										Budget / Estimates									
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36				
Rates and Levies	2,143,773	2,204,498	2,325,594	2,982,916	3,216,348	3,398,676	3,556,172	3,704,973	3,860,000	4,021,995	4,190,957	4,366,886	4,549,784	4,741,390	4,939,964	5,147,247				
Interest & Investment Income	16,247	11,833	17,357	54,680	73,581	80,000	80,138	83,504	87,011	90,665	94,473	98,441	102,576	106,884	111,373	116,051				
Grants/Local Levy	316,986	293,500	70,000	564,016	4,860,148	8,242,637	4,704,346	5,837,856	7,822,000	19,106,000	12,696,000	10,889,000	6,287,000	3,477,900	5,767,000	4,280,000				
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	5,000	5,000				
Other Income	58,526	37,224	185,928	36,836	42,466	24,401	77,878	24,916	25,963	28,189	29,373	30,607	31,893	33,232	34,628	36,082				
Rechargeable Income	368,040	822,534	683,313	420,299	270,537	400,000	435,617	300,000	312,600	339,410	353,665	368,519	383,997	400,125	416,930	434,441				
Solar Panel Income	17,121	16,466	21,411	23,050	19,654	24,416	25,180	26,113	27,210	28,353	29,544	30,785	32,078	33,425	34,829	36,291				
<b>TOTAL INCOME</b>	<b>2,925,693</b>	<b>3,391,055</b>	<b>3,308,603</b>	<b>4,088,797</b>	<b>8,287,734</b>	<b>12,155,130</b>	<b>8,740,805</b>	<b>9,996,009</b>	<b>12,154,004</b>	<b>23,619,612</b>	<b>17,399,012</b>	<b>15,789,236</b>	<b>11,392,326</b>	<b>8,797,955</b>	<b>11,309,723</b>	<b>10,055,113</b>				
Expenditure																				
Board Funded Schemes	302,926	122,298	200,011	276,338	36,006	505,000	157,147	878,608	435,000	255,000	500,000	282,000	301,000	336,000	398,063	297,000				
To Pumping Station Reserve	141,222	475,024	68,073	476,009	642,050	7,111,028	1,134,535	2,728,913	5,837,856	7,822,000	19,106,000	12,696,000	6,287,000	3,477,900	5,767,000	4,280,000				
FDGI/Local Levy Funded Schemes	277,891	230,367	197,746	285,396	159,380	264,433	212,852	298,467	311,003	324,085	337,676	351,858	366,636	398,081	414,800	432,222				
IDB Recovery Fund Schemes	242,779	84,558	188,138	573,829	-144,713	353,589	304,151	374,615	390,349	406,744	423,827	441,628	460,176	479,503	499,643	520,628				
Pumping Station Maintenance	53,832	66,924	68,031	95,892	99,616	107,985	118,549	118,122	123,084	128,253	133,640	139,253	145,101	151,196	157,546	164,163				
Insurance	823,466	763,367	808,893	850,043	726,106	1,043,543	897,139	1,091,605	1,137,453	1,185,226	1,235,005	1,286,875	1,340,924	1,397,243	1,455,927	1,517,076				
Drain Maintenance	15,873	19,578	17,808	15,041	39,069	49,069	48,777	52,132	54,321	56,603	58,980	61,457	64,038	66,728	69,530	72,451				
Environmental Works	559,536	578,579	621,767	702,219	729,624	807,238	771,053	800,992	834,633	869,688	906,215	944,276	983,936	1,025,261	1,068,322	1,113,191				
Administration & Establishment	276,552	276,552	276,552	276,552	276,552	276,552	276,552	276,552	288,167	300,270	312,882	326,023	339,716	353,984	368,851	384,343				
EA Precept	315,597	743,006	621,532	382,186	251,857	372,093	384,688	279,070	290,791	303,004	315,730	328,991	342,808	357,206	372,209	387,842				
Rechargeable Expenditure	2,327	3,414	866	543	3,767	3,400	853	3,400	3,543	3,692	3,847	4,008	4,177	4,352	4,535	4,725				
Solar Panel Expenditure	3,012,001	3,363,667	3,138,371	4,096,811	5,896,148	13,331,465	6,353,673	7,893,480	10,300,128	12,296,189	23,712,445	17,371,306	15,762,769	11,317,567	8,773,951	11,337,565				
<b>TOTAL EXPENDITURE</b>	<b>1,220,944</b>	<b>1,234,636</b>	<b>1,262,024</b>	<b>1,432,256</b>	<b>1,422,242</b>	<b>3,813,828</b>	<b>3,813,828</b>	<b>6,200,960</b>	<b>2,857,767</b>	<b>2,553,648</b>	<b>2,411,462</b>	<b>2,318,629</b>	<b>2,346,335</b>	<b>2,372,804</b>	<b>2,447,563</b>	<b>2,443,705</b>				
OPENING BALANCE	100,000																			
Introduced from Plant Reserve	(86,308)	27,388	170,232	(10,014)	2,391,586	(1,176,335)	2,387,132	(3,343,193)	(304,119)	(142,186)	(92,833)	27,706	26,469	74,759	24,004	(27,862)				
<b>SURPLUS / (DEFICIT) IN YEAR</b>	<b>1,234,636</b>	<b>1,262,024</b>	<b>1,432,256</b>	<b>1,422,242</b>	<b>3,813,828</b>	<b>2,637,493</b>	<b>6,200,960</b>	<b>2,857,767</b>	<b>2,553,648</b>	<b>2,411,462</b>	<b>2,318,629</b>	<b>2,346,335</b>	<b>2,372,804</b>	<b>2,447,563</b>	<b>2,443,705</b>	<b>2,414,268</b>				
Reserve % of Expenditure (Excl Grants)	45.81%	43.69%	46.68%	40.26%	72.59%	51.83%	118.81%	55.33%	57.23%	59.90%	50.33%	50.19%	48.69%	48.65%	46.67%	41.59%				
<b>RATE</b>	<b>12.84</b>	<b>13.16</b>	<b>13.71</b>	<b>17.53</b>	<b>18.84</b>	<b>19.59</b>	<b>19.59</b>	<b>20.41</b>	<b>21.27</b>	<b>22.16</b>	<b>23.09</b>	<b>24.06</b>	<b>25.07</b>	<b>26.12</b>	<b>27.22</b>	<b>28.36</b>				
Increase in Rates	1.90%	2.49%	4.18%	27.86%	7.47%	3.98%	3.98%	4.19%	4.21%	4.18%	4.20%	4.20%	4.20%	4.19%	4.21%	4.20%				

Programs from Agenda Item 9



# **BLACK SLUICE INTERNAL DRAINAGE BOARD**

## **EXECUTIVE COMMITTEE - 02 JUNE 2026**

### **AGENDA ITEM 13**

#### **Employee Assistance Programme**

##### **Introduction**

As referenced in the previous item, a number of challenges have become apparent over recent years where earlier or additional access to employee support could have benefited both the individual concerned and the Board in its role as employer. In several cases, issues escalated to a point where more formal intervention was required, resulting in increased Occupational Health referrals, extended absence, or impacts on workplace morale.

In response, a range of employee wellbeing and assistance options has been researched and evaluated, spanning provision from a basic Employee Assistance Programme through to more comprehensive, proactive support models that include early clinical intervention and management support. This report sets out that comparison and provides a recommendation based on the organisation's recent experience and future risk profile.

This report compares three Employee Assistance and Wellbeing Programme (EAP) options proposed for Black Sluice Internal Drainage Board (26 employees);

1. NatWest Mentor – Your Care (Plus / Premium)
2. BHSF – Health & Wellbeing Plan + EAP elements
3. HA Wisdom Wellbeing (Health Assured) – Core / Peak / Super Care

The comparison focuses on what is actually included, clinical depth, digital capability, management and governance support, and confirmed costs. A clear recommendation to the Executive Committee is provided.

## **Option 1: NatWest Mentor – Your Care Plus / Premium**

### What is offered

NatWest Mentor provides a traditional EAP enhanced by a digital wellbeing platform (Your Care). Services include:

- 24/7 confidential helpline
- Structured counselling (telephone, virtual or face-to-face – 6 sessions per issue)
- Legal advice line (24/7)
- Online GP with private prescriptions
- Digital wellbeing platform (assessments, goals, CBT tools, content)
- Family care signposting support

The Premium tier enhances access to GP and family-related benefits.

### Strengths

- Recognised EAP model with APPTS clinical accreditation
- Includes Online GP (not universal among basic EAPs)
- Simple contractual structure

### Limitations

- Still largely reactive (no day-one intervention or absence management)
- No occupational health assessments
- No whistleblowing / Speak Up line
- Limited management MI and organisational-level insight

### Confirmed cost (26 employees)

- Your Care Plus: £851 per year (excl. VAT)
- Your Care Premium: £1,119 per year, with a 12 month commitment

Lowest complexity, but limited organisational impact.

## **Option 2: BHSF – Health & Wellbeing Plan (including EAP & GP access)**

What is offered

BHSF's proposal is not a standalone EAP. It is a Health Cash Plan with EAP, GP and wellbeing elements embedded.

Included services:

- Confidential telephone counselling and support helpline (EAP)
- GP helpline and virtual GP
- Private prescriptions
- Cashback health benefits (dental, optical, therapies, diagnostics)
- Digital physiotherapy, dental, eye screening and skin cancer screening
- Gym and lifestyle discounts
- Online claims and wellbeing portal

This is primarily a benefits and reimbursement product, with wellbeing support layered on.

Strengths

- Tangible, visible benefits for staff (cashback)
- Strong employee-perceived value
- Digital and at-home health screening tools

Limitations

- EAP is lighter-touch (no structured therapy depth)
- No early-intervention absence support
- No occupational health assessments
- Limited management advice and wellbeing governance
- Focus is employee benefits, not organisational risk reduction

Confirmed cost (26 employees)

- EAP = £650 per year, with a 12 month commitment
- Health Add on = £2,028 per year, with a 12 month commitment

This is significantly more expensive than a pure EAP and should be viewed as a different category of product.

### **Option 3: HA Wisdom Wellbeing (Health Assured)**

#### **What is offered**

HA Wisdom Wellbeing is a clinically-led, full-spectrum EAP and organisational wellbeing partner. Even at Core level, it materially exceeds standard EAP provision. Key services (tier-dependent):

- Unlimited 24/7 counselling (telephone, video, live chat and face-to-face)
- Structured therapy sessions (6–12 per issue)
- Virtual GP service (Livi)
- Active Care – day-one clinician intervention for stress-related absence
- Occupational health assessments (tier-based % of workforce)
- Menopause support
- Legal, financial and family advice
- SilverCloud NHS-trusted digital CBT
- Wisdom Wellbeing App and WisdomAI
- Speak Up / Whistleblowing line
- Management advice lines and HR support
- MHFA training places
- Robust MI reporting and dedicated relationship management

#### **Strengths**

- Strongest clinical governance and accreditation
- Explicit focus on risk reduction, early intervention and absence management
- Excellent support for managers and employer duties under evolving legislation
- Scales from small employers to complex organisations

#### **Limitations**

- Highest cost
- May exceed the immediate needs of a low-risk organisation
- 5 year initial contract

#### **Cost implications**

- Core / Peak / Super Care pricing is higher than both alternatives
- £2063.04 per year for 26 employees, with a 5 year commitment

## Feature Comparison – What Each Provider Includes

Capability / Service	NatWest Mentor (Premium)	BHSF Health & Wellbeing Plan	HA Wisdom Wellbeing
24/7 EAP Helpline (Mental Health, Legal, Financial)	✓	✓	✓
Structured Counselling Sessions	✓ (6 per issue)	⚠ Limited	✓ (6–12 per issue)
Face-to-Face / Video / Chat Counselling	✓	✗	✓
Virtual GP Service	✓	✓	✓
Occupational Health Assessments	✗	✗	✓
Active / Early Intervention for Absence	✗	✗	✓ (Day-one Active Care)
Management & HR Advice Line	⚠ Limited	✗	✓
Whistleblowing / Speak Up Line	✗	✗	✓
Digital CBT (NHS-trusted)	✓ (CBT tools)	✗	✓ (SilverCloud)
Comprehensive Wellbeing App	✓	✓	✓ (Wisdom App + AI)
MI Reporting & Relationship Management	✗	⚠ Limited	✓
MHFA / Manager Training	✗	✗	✓
Primary Focus	Individual support	Employee benefits	Organisational risk & wellbeing

## Cost Comparison Summary

Provider	Annual Cost (approx.)	Nature of Offer
NatWest Mentor – Plus	£851	Basic / enhanced EAP
NatWest Mentor – Premium	£1,119	EAP + GP
BHSF Health & Wellbeing Plan	£2,678	Cash health plan + light EAP
HA Wisdom Wellbeing	£2063.04	Clinical EAP + OH + intervention

## **Recommendation to the Executive Committee**

Recommended option: HA Wisdom Wellbeing

### **Strategic rationale**

Over the last 12 months the organisation has experienced a high volume of Occupational Health referrals, indicating that issues are becoming complex before support is accessed. In this context, HA Wisdom Wellbeing represents the most appropriate and preventative solution:

- Direct access to Occupational Health assessments, reducing delays and external referral friction
- Day-one Active Care intervention for stress-related absence, proven to shorten time away from work
- Strong clinical governance and structured therapy for complex cases
- Dedicated management advice and MI reporting to support informed, early decisions
- Clear alignment with the Board's duty-of-care and employee wellbeing objectives

While the annual cost is higher than a traditional EAP, this is offset by:

- Reduced sickness absence duration
- Improved return-to-work outcomes
- Lower repeat Occupational Health referrals
- Positive impact on workplace morale and manager confidence

### **Comparator summary**

- NatWest Mentor: Appropriate for low-risk organisations with minimal OH demand, but insufficient given recent referral patterns.
- BHSF: Strong employee benefit offering but does not address organisational risk, absence management or OH capacity issues.

On balance, HA Wisdom Wellbeing offers the greatest strategic value and risk reduction for Black Sluice Internal Drainage Board at this time.