

# **BLACK SLUICE**

## **INTERNAL DRAINAGE BOARD**



## **Executive Committee Meeting**

**Wednesday, 21<sup>st</sup> May 2024 at 2pm**

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



# Black Sluice Internal Drainage Board

Station Road  
Swineshead  
Boston  
Lincolnshire  
PE20 3PW

01205 821440

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

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

Our Ref: DW/JB/B10

Your Ref:

Date: 14<sup>th</sup> May 2024

## **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 Tuesday, 21<sup>st</sup> May 2024 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 23<sup>rd</sup> January 2024 **(pages 1 - 10)**
5. To receive and, if correct, sign the Confidential Minutes of the meeting held on 23<sup>rd</sup> January 2024 **(pages 11 & 12)**
6. Matters arising.
7. To receive a report on the 2023/24 accounts **(pages 13 - 15)**
  - (a) Period 12 Management Accounts **(pages 16 - 21)**
  - (b) 2023/24 Schemes Report **(pages 22 - 25)**
  - (c) Draft 2023/24 Unaudited Financial Statements **(under separate cover)**
  - (d) Annual Governance & Accountability Return for the year ended 31<sup>st</sup> March 2024 (AGAR) **(pages 26 - 31)**
8. To receive the 2023/24 Annual Internal Audit Report **(pages 32 - 40)**
9. To receive an update on 2024/25 Budgets:
  - (a) Updated 2024/25 10 Year Schemes Budget **(pages 41 - 43)**
  - (b) Updated 2024/25 10 Plant Replacement Budget **(page 44)**
  - (c) Updated 10-year estimates to reflect Scheme Updates and 2023/24 year end position **(page 45)**
10. To review and approve accounts of Bourne Fen Farm Account **(pages 46 & 47)**
11. To consider the continuation of the Board's current Health & Safety Consultants **(pages 48 - 50)**
12. Pumping Stations Structural Review **(pages 51 - 53)**
13. Any other business.

# **BLACK SLUICE INTERNAL DRAINAGE BOARD**

## **MINUTES**

of the proceedings of a meeting of the Executive Committee

held at the offices of the Board on  
23<sup>rd</sup> January 2024 at 9:30am

### **Members**

Chairperson - \* Mr K C Casswell

\* Cllr P Bedford

\* Mr M Brookes

\* Mr J Fowler

\* Mr P Holmes

Mr M Rollinson

\* Member Present

In attendance: Mr D Withnall (Chief Executive)  
Mr P Nicholson (Projects Director & Deputy CEO)  
Mrs A Chamberlain (Finance & Admin Director)

#### **2246 Recording the Meeting - Agenda Item 1**

Committee members were informed that the meeting would be recorded.

The Chairperson and committee noted their condolences on the passing of Mr Michael Scott.

#### **2247 Apologies for absence - Agenda Item 2**

Apologies of absence were received from Mr M Rollinson.

#### **2248 Declarations of Interest - Agenda Item 3**

There were no declarations of interest.

#### **2249 Minutes of the Meeting - Agenda Item 4**

Minutes of the meeting held on 12<sup>th</sup> December 2023, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

#### **2250 Confidential Minutes of the Meeting - Agenda Item 5**

Confidential Minutes of the last meeting held on 12<sup>th</sup> December 2023, copies of which had been circulated, were considered and it was AGREED that they should be signed as a true record.

#### **2251 Matters Arising - Agenda Item 6**

##### **(a) Plant Replacement Budget - New Toyota trucks - Minute 2239(c)**

It was confirmed that the four new Toyota trucks are due for delivery tomorrow.



The Maintenance Director's current Mitsubishi truck is going to be kept for the Fitter to use as his van has been written off due to driving through flood water during Storm Henk (insurance have paid out £14,000).

(b) Starlink Internet - Minute 2239(d)

The Chief Executive noted that network issues are still being experienced, with HBP still of the opinion, following more testing, that it is due to the Board's internet. Therefore, once fibre is available, this should hopefully resolve the issue if it is due to internet. Work has been ongoing in the village and so fibre is expected to be available imminently.

(c) Capital Schemes Projects - Peat restoration project - Minute 2239(e)

It was confirmed that the Board has been successful in their bid for the peat project with the two sites at Bourne, achieving funding of £172,000.

(d) Plant Replacement Budget - Minute 2239(f)

It was noted that the counterweight has not yet been fitted that is proposed to be fitted to the JCB JS-145 due to the JCB 150 excavator being out of use due to the snapped dipper. The JCB 150X machine is now repaired and back operational, although is currently being used by another workforce operative as the operator who usually uses it is currently off sick. The Projects Director noted that the repair to the snapped dipper has not yet been paid for as there is still ongoing negotiation around who is responsible for paying it, as the Board believes it should be covered by warranty. The Projects Director is of the opinion that TC Harrison want to resolve it positively with the Board.

It was also noted that Hitachi are coming to appraise the Hitachi machine this week.

(e) Electricity - Minute 2239(b)

Mr J Fowler noted the current incentive for lower rate tariffs for electric vehicles and that he believes that if the Board could prove they use a certain percentage of electricity during the night, then they may also offer a lower tariff as an incentive. Mr P Holmes added that during negotiations it could be relayed that the Board could use a larger percentage of electricity usage during the night if it was incentivised. The Chief Executive noted that the night pumping regime could be used if there was a difference in day and night rates. The issue of high standing charges was noted.

(f) Black Sluice Pumping Station (Boston) - Minute 2239(k)

Mr M Brookes noted the amount of concern that has been directed towards him following Storm Babet and Storm Henk in relation to the decommissioning of the Black Sluice Pumping Station (Boston).

The Chief Executive noted that the Board are supportive of the need for the Black Sluice Pumping Station. It being noted that the Environment Agency's (EA) modelling will not have taken into account the levels experienced (exceeded highest known levels three times in three years). The Chief Executive noted that they have got the evidence from these storm events.

Discussion then took place around Storm Henk as documented at Minute 2256, below.

(g) Annual value of rating account 30-3030-5 - Minute 2239(l)

The Chief Executive noted that he has received more correspondence from this rate payer and has informed him that the Board consider the matter resolved and will therefore not be responding to any further correspondence.

(h) New organisation structure - Minute 2239(m)

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.

(i) New flail for Aebi - Minute 2243(b)(i)

Mr P Holmes questioned if there is any progress regarding a new flail for the Aebi? The Projects Director noted that he is dubious to purchase any of the flails previously presented to the committee, as it is not guaranteed to be of any more benefit than the current one. Adding that he has not found any further alternatives yet.

(j) Workforce Standby Christmas 2023 - Minute 2245(d)

The Chief Executive noted that no members of the workforce were willing to go on standby over the Christmas period due to not feeling the payment for doing so was enough. They felt it deserved a day's pay to be on standby. Therefore, there was nobody on standby over the Christmas period, the concern being around if they had all had an alcoholic drink or unavailable to attend if required. The Chief Executive suggested that the workforce no longer have a full shutdown over Christmas. The committee felt this was not necessary and for the ground conditions and expected weather to be assessed on an annual basis prior to the Christmas break and if standby is required then it will have to be incentivised.

**2252 Period 09 Management Accounts - Agenda Item 7**

The Finance & Admin Director highlighted the following points in the Period 09 Management Accounts:

- £9,394 in Drainage Rates outstanding which is 0.65%. There are ten accounts, totalling £5,177 plus costs, which have been referred to Rossendales for recovery action, the remaining are being followed up internally. Mr P Holmes questioned if the ten accounts outstanding are the same as previous years? The Finance & Admin Director noted that a couple are people that have taken on land and have not been in contact, most likely not aware of what drainage rates are, but the majority are repeat offenders.
- Budget for electricity YTD is £473,217. Spend to date is £361,252 but it is estimated that the first two weeks of January is £106,000 due to Storm Henk.
- The Quarter 3 Forecast will be completed this week and presented at the Board meeting.

**2253 2024/25 Budget & Ten-Year Estimates - Agenda Item 8**

The Chief Executive presented the 2024/25 budget and ten-year estimates, starting by explaining that there are three options included within the report:

- Option 1 - planned to release some of the money saved in the electric budget but was abandoned as not viable.

- Option 2 - this is a programme of works that is both proactive and reactive, with compromising and prioritisation.
- Option 3 – this is a completely proactive programme of work but would require a budget of £7.4million over ten years.

The Chief Executive therefore suggested option 2, noting the below.

### Rates & Levies

It was noted that the 'increase due to development' figures for each council are not yet confirmed. The Finance & Admin Director is currently progressing it. There has not been a great deal of development and so won't be large increases.

### Interest and Investment Income

The Chief Executive noted that he expects the Bank of England Base Rate to decrease and so this will affect the interest rate on the Loughborough Building Society, Vernon Building Society and Natwest accounts.

### Grants & Local Levy

It was noted that the Projects Director and GiA Manager have submitted grant in aid bids and early indication are they will be successful in achieving funding for the following pumping stations:

- Allan House £1,082,000
- South Kyme £1,065,000 (£1m for works and £65,000 for specification)
- Ewerby £1,065,000 (£1m for works and £65,000 for specification)
- Damford £1,065,000 (£1m for works and £65,000 for specification)
- Trinity College £1,065,000 (£1m for works and £65,000 for specification)

Total grant and local levy money expected in 2024/25: £5,594,000 (should be spent by 31 March 2025).

The Projects Director noted that the works will predominantly be consultant and contractor lead.

The Projects Director added that when gaining this funding, the whole site must be reviewed for the duration of the benefit period and so control panel and pump refurbishment will be considered. Further adding that consideration has to be given to the Lincolnshire Reservoir proposals and the potential that this scheme could have an effect on some of the sub catchments of the Board, so that any scheme funding is not spent in an area that may be effected by it.

The Chairperson questioned why they have suddenly provided all this funding? The Chief Executive noted that the evidence from the storms has helped, along with the Projects Director now able to focus on this type of work alongside the GiA Manager. It was also felt that continual meetings with EA representatives are beneficial. The Chairperson commended the Projects Director and GiA Manager.

The Chief Executive noted the only concern that this takes the Board over the £6.5million limit for the current external audit procedure. However, it has to be over this amount for three years before a more detailed full audit would be required. The Chief Executive noted the cost of the Board's current audit is £2,800 compared to another IDB having just paid over £100,000 for a full audit. Representations have been put forward to increase the £6.5million to £10million or to exempt IDBs as a local authority from such limits.

### Rental Income

The Chief Executive noted that he has been to Bourne Slipes to view the Board's grazing land of which the current lessor has given notice of intention not to continue renting it. It is full of weeds and thistles and is not sure it is grazeable. The committee felt that it was not worth trying to find a new tenant and to flail it annually.

### Board Funded Schemes

Following option 2 of a reactive/proactive maintenance programme, a requirement of £5.4million over the ten years is required (an increase of 54% based on the original figures presented to the committee in December 2023). The Chief Executive noted that this is a viable option, with the caveat that if more expenditure is required for electricity than planned, then the Board Funded Schemes would have to be reviewed and re-prioritised.

The committee's attention was drawn to the planned works and accompanying budgets, with the below highlighted:

- Large Slip Repairs £159,000  
The Projects Director noted that this budget has been increased because of the increase in slips following the storm events.
- Pumping Station Level Controllers £30,000  
This is new work introduced, due to some of the water level readers being under water in the recent storm events. This then affects the way the pumps can be controlled and what levels it reacts to. This work will review how the Board measures the water levels going forward, perhaps moving the readers to a different location to avoid this issue. There are multiple sites affected.

### Pumping Station Maintenance

The excessive pumping required during Storm Babet and Storm Henk was noted, with c£41,000 in the five days following Storm Babet and c£106,000 in the two weeks following Storm Henk.

The element causing the most concern is the increase of 133% in standing charges, it now being £160,763 per annum. An ADA National response has been submitted to Ofgem and Defra.

### Summer Cutting

Following the suggestion at the Board meeting in November 2023 regarding an increase in early season cutting, two Twigas have been included in the budget to commence the first week of April through to the first week in July, to then commence the normal programme of works from 01 August.

### Winter Drain Maintenance

Desilting is expected to be delayed to the resources required for Storm Babet and Storm Henk (5 weeks in April 2024 included).

### Bushing

The increase in this budget is a result of the Pay Award and increased employment costs, with bushing being very labour intensive.

### Environmental

Currently included is the budget from last year (£21,000) but this will be reviewed and increased due to the potential recruitment of an Environmental and GIS Officer.

### Environment Agency Precept

It has been confirmed that the EA Precept for IDBs will remain the same.

### Development Reserve

Board's Officer's are still looking for schemes that will qualify for expenditure from this reserve. Currently, a £5,000 administration charge is applied to this account. Mr J Fowler suggested this be increased to the Planning & Byelaw Officer's full salary. All AGREED that the Planning & Byelaw Officer's full salary be charged to the Development Reserve from 01 April 2024.

### 10 Year Plant Replacement

Reference was made to the Hitachi appraisal taking place this week, noting that they will give a percentage of how worn-out various elements of the machine are. The current operator has indicated that he believes it may require some new tracks.

Mr P Holmes felt that the operator's opinion on the machine should be considered, noting that if they like the machine and are happy working on it, they are more likely to look after it and therefore prolong its work life.

It was noted that Hitachi have indicated that following the placement of an order in the first week of April 2024, they would guarantee the arrival of the machine for the following financial year.

### The following documents were noted in conjunction with the above:

- Budget with Ten-Year Estimates (Options 1,2,3)
- 10 Year Capital Schemes (Options 1,2,3)
- 2024/25 Summary budget by month
- 2024/25 Detailed budget by month
- 2024/25 Wages On-cost Reserve Budget
- 10 Year Plant Replacement Budget
- 2023/24 Cumulative Solar Panel Report
- Electricity analysis October 2023

The Chief Executive suggested Option 2 within the report, which is a rate increase of 7.47% for 2024/25. The committee RESOLVED to recommend this to the Board for approval. It was felt only option 2 is required to be presented to the Board.

#### **2254 Review Bourne Fen Farm Rate Alleviation - Agenda Item 9**

It was noted that this hasn't been reviewed lately, but should really be reviewed annually.

Due to the cash balance in the reserve, all AGREED to maintain the rate alleviation at 2.4p in the £ for 2024/25.

#### **2255 Receive a report on excavator security - Agenda Item 10**

The committee noted the report on excavator security, all AGREED to continue with current measures and not to increase as more damage would likely be done trying to remove the extra measures.

#### **2256 Receive a report on Storm Henk (January 2024) - Agenda Item 11**

This item was discussed during matters arising (Minute 2251(f)).

Reference was made to the overtopping during Storm Henk, with the Environment Agency (EA) now looking at a mean crest level across a wider area as opposed to peaks and troughs.

Mr P Holmes added that the Board should be compensated for having to move the water twice. The Chief Executive felt that there would be a Bellwin style mechanism to claim funding in the future.

Mr P Holmes noted that the Board only have to work with the EA, whereas other IDBs have other IDBs pumping into their catchments.

It was further added that if the Board had continued pumping into the SFFD, it would have been likely that Dunsby and / or Quadring could have breached.

The Projects Director also noted the importance of desilting the South Forty Foot Drain (SFFD) and that desilting needs to continue up to the A17 and then restart with a periodic programme of continuous desilting.

The Chief Executive explained that Storm Henk predominantly affected the south of the catchment (more rain at Black Hole Drove than Cooks Lock or Chain Bridge). The Board had only just re-established winter operating levels following Storm Babet, with land still saturated.

The Chief Executive displayed a timeline of events, showing the different levels on the telemetry. It being noted that the previous highest known level was 3.05m on 24<sup>th</sup> December 2021, it reaching 3.28m on 3<sup>rd</sup> January 2024.

- 06:35 on 02/01/2024 SFFD @ BHD 2.3m. Emergency Response Plan enacted.
- 17:24 on 02/01/2024 SFFD @ BHD 2.7m. Started switching pumps to emergency profiles.
- 23:49 on 02/01/2024 Overtopping first spotted at Dunsby on our CCTV (video displayed on screen). It was noted that it was known this was a low spot as it overtopped in a previous event at a level of 3.05m. The EA were informed of this low spot in January 2022.
- 00:05 on 03/01/2024 SFFD @ BHD 3.28m.
- 20:27 on 05/01/2024 SFFD @ BHD 2.3m. All pumps switched back on.
- 15:00 on 06/01/2024 SFFD @ BHD 2.3m with all pumps switched back on. Emergency stood down at ERT meeting.

It was noted how quickly, almost immediately, the SFFD reacted to the rainfall in this event due to the ground being so saturated (shown on trace displayed on screen).

The Chief Executive displayed the telemetry trace of Dowsby Lode Pumping Station and Bicker Fen as examples of emergency profile pumping.

Further photos and videos were shared, including Gosberton, Dunsby overtopping, Quadring overtopping and water running around Ewerby, Trinity College and South Kyme Pumping Stations.

It was observed in one of the photos that the pumping station windows are open, it being explained that this is to try and cool the panels down. The Pump Engineer is looking into an immediate solution (fans), but in the long term it will be with the replacement of the control panels.

The Board's Site Engineer is surveying Dunsby, Quadring and Rookfield Farm to establish levels to share with the EA.

The Chief Executive further noted that the electrics for the control of the automatic weedscreen cleaner at Dyke Fen Pumping Station were submerged in water. The electrics will be replaced, with options being explored to make it more resilient – raising it by a metre, waterproof box etc.

Discussion next turned to the Board's mobile 8" pump, it being noted that it failed on numerous occasions during the event, resulting in the Board borrowing South Holland IDB's pump. A photo was displayed on screen of the pump in use with a ramp so that the pump could continue to be used across a vehicle right of way. This ramp was made by Welland & Deepings IDB and enquiries have been made if they could produce one for the Board. Cllr P Bedford noted that quotes should also be sought from fabrication companies for comparison purposes. It also being added that it would be useful to be able to use it with both the 8" and 6" pumps.

The Chief Executive explained that representatives from Perkins (engine of pump), Xylem (control panel of pump) and Godwin have been to site to the Board's pump since the storm event. They have provided more training and vital information about how to run the pump, that was not known before. They also discussed a telemetry option that can be retrofitted to the pump which would send alerts of any issues (£1000). They are also looking into fuel tank options. The Godwin representative is going to attend next time it is used to monitor it (pump down at Swineshead Pumping Station for installation of dam). There was also some concern about the engine fumes going back through and that being the cause of the issues and so the Xylem representative is arranging for the exhaust flap to be rebalanced and an extra counterweight to be put on the back of it. The Chief Executive noted that SLD Pumps, who the Board purchase the pump from, have not engaged with the Board about its issues.

The committee noted how complicated the pump is and that in these emergency situations the Board don't want to be worrying about its reliability to continue running.

Mr P Holmes noted that the issues experienced with tractors most commonly are the EGR and AdBlue, noting that he has had AdBlue deleted from tractors which run without issue.

Mr P Holmes further noted the importance of using it in a non-emergency situation and ensuring the workforce have had training on using it in a non-emergency scenario.

It was noted that the pump borrowed from South Holland IDB is the same as the Board's but older and so doesn't have the AdBlue and it runs well.

It was suggested that deleting the AdBlue function off the pump would be supported by the committee.

It was noted that the Board will receive a similar update on the Strom Henk at the Board meeting in February.



The Executive Committee noted their thanks and appreciation to all Board employees' efforts during Storm Henk and also thanks to South Holland IDB for the hire of the pump and Welland & Deepings IDB for the ramp used with the pump. The Chief Executive noted he will send an email on the committee's behalf to all employees and the IDBs noted.

2257 Any Other Business - Agenda Item 12

(a) South Forty Foot Water Bank Project

It was noted that the Water Farming Reservoir Group (funded by Anglian Water) has requested that the Board send out a letter to a number of ratepayers on Board headed paper regarding the project. The project is about the storage of water in riparian and IDB watercourses.

The committee were of the opinion that this should not come from the Board, as although the Board have an interest in the project, they are not leading or endorsing it.

It was noted that Ian Warsap (SLWP Consultant) is employed by the group but does not represent the Board on this.

All AGREED that the Board will send out the letters on behalf of the Water Farming Reservoir Group, but not on Board headed paper and with a covering letter to explain the Board are not endorsing it and at a cost to the Water Farming Reservoir Group.

(b) Boston Borough Council Head of Planning

Cllr P Bedford noted that the current Head of Planning at Boston Borough Council, Mike Gildersleeves, is leaving.

(c) Residential development works - Heron Park, Wyberton, Chestnut Homes

Cllr P Bedford questioned if there is any further progress on this? The Projects Director noted that he has had no further correspondence from Chestnut Homes.

(d) Television interview

The Chief Executive noted that Peter Bateson (CEO Witham 4<sup>th</sup> IDB) and Anne Dorrian (Boston Borough Council Leader) have been interviewed for Look North about IDB funding, which will be aired Wednesday 24<sup>th</sup> January 2024.

(e) Lincolnshire Reservoir update at Board meeting

The Chief Executive questioned if the committee would like the SLWP Consultant to attend the Board meeting in February to give an update on the Lincolnshire Reservoir? The committee felt this would be beneficial if there is an update to give.

(f) Culvert Collapse - Wykes Lane, Donington

Mr J Fowler referred to the culvert collapse and road closure at Wykes Lane, Donington. The Chief Executive responded that they have been in touch with senior managers at Lincolnshire County Council who have accepted that it is their responsibility. The Board have maintained the conveyance of water, which is the Board's only responsibility.

**(g) Swineshead Pumping Station Access Gates**

Mr P Holmes questioned if that gates at Swineshead Pumping Station have now been locked to restrict access? It was confirmed it is to be locked this week and the grazier has been notified.

There being no further business the meeting closed at 11:41.

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## EXECUTIVE COMMITTEE - 21 MAY 2024

### AGENDA ITEM 07

#### 2023/24 Year End Accounts

#### Income

- **Rates & Levies** – Special Levies were collected as per the budget. The expected final income from Drainage Rates is slightly below what was expected by £4,729 due to amendments after the penny rate was calculated and in year.
  - £3,172.94 (0.22%) remained outstanding at year end across eight accounts.
  - Account 3672 has been returned from the Bailiffs with no real prospect of recovering the money. This is for £1,304.83 for 2022/23 and £1,636.43 for 2023/24. Total = £2996.26 with court costs.
- **Interest & Grants** – Overall £335,419 more than included in the budget.
  - Interest generated £41,103 more than budget whilst the Board's investment through Brewin Dolphin achieved £4,700 less.
  - Grant Income in year was £299,016 more than budget. More detail is included in the Schemes report.
- **Other Income** – Overall £13,769 more than budget
  - £10,572 is due to an increased Highland Water claim to the Environment Agency following the wet winter.
  - £4,567 Consenting and Enforcing on behalf of Lincolnshire County Council has been higher this year following the wet winter, with positive outcomes.
    - **2016 = £572, 2017 = £1,292, 2018 = £720, 2019 = £600, 2020 = £1,482, 2021 = £860, 2022 = £1,130, 2023 = £1,464.**
- **Recoverable Income** is £50,308 less than budget
- **Solar Panel Income** is £1,390 more than budget
- **Overall** – Income is £295,542 more than was included in the original approved budget.

#### Expenditure

- **Schemes** – Due to the number of schemes and the complexity a separate report has been included in relation to schemes. The accounts show an underspend of £263,518 but this does not reflect the real situation. For Board funded schemes only we have spent £278,337 with an approved budget of £249,000, this includes all the emergency work by the workforce.
- **Pumping Station Maintenance** – Given the wet winter Pumping Station Maintenance is £81,943 (27.37%) overspent to budget excluding electricity.
  - Pump repairs were £18,742 more than the previous year and pump parts £59,732 more than the previous year.
- **Electricity** – Even though we have experienced a very wet winter this followed a dry summer. The budget for electricity was based on an average year at the tariffs from October 2022 which were substantially more than in October 2023. Electricity has come in £28,661 less than budget (3.76%). Had the tariffs not reduced significantly in October I estimate that the cost would have been three or four times more than we have actually seen.

- **Drain Maintenance** – Overall £94,803 underspent
  - The Summer Cutting programme worked well and although slightly later than usual was all completed with an overspend of £11,144 (1.85%)
  - Winter Drain Maintenance was delayed in starting and it has been included in the 2024/25 budget for it to continue 5 weeks into the new year. The result is that there is an underspend in this year of £92,744 (37.39%)
  - Due to the conditions not all the bushing could be completed as planned and therefore this is showing an underspend of £19,714 (30.34%)
  - Only half the culvert surveying budget was spent, the remaining culverts to be surveyed will be completed by the Site Engineer in 2024/25.
  - Jetting is showing as £17,729 overspent but the £75,000 budget in Schemes was not spent and this is where this overspend should have been coded to.
  
- **Environmental** – Overall £5,959 of the Environment budget was not spent.
  - Additional Owl boxes were bought in the previous year as the person that made them was retiring
  - High water levels meant not as much work could be undertaken on High Profile Watercourse banks
  - Mink Traps were supplied free of charge
  - Wildlife trust currently has no one to lead on the pollinator project.
  
- **Administration and Establishment** is £59,909 overspent compared to budget.
  - £40,929 additional was spent on Admin salaries including
    - £29,499 for emergency working + 37.4% oncosts = £40,532
  - Labour costs in relation to office moves etc. £6,000
  - Depot is £10,323 overspent
    - £1,200 H&S Walkway
    - £900 Hedge works
    - £1,800 Work was undertaken modifying the drainage system in the yard
    - £4,053 stock adjustment was required at year end with £3,624 being member charges paid to Woldmarsh.
  - The Board's Bungalow is £3,485 overspent which was approved early in the year for the new boiler and kitchen.
  
- **EA Precept** is as expected in the budget and agreed by the RFCC
  
- **Rechargeable Expenditure** – The rechargeable profit generated is £38,112 which is 9.07% of the Rechargeable income.
  
- **Solar Expenses** are limited in the year but there is work to be carried out in 2024/25 and after the previous company has gone into administration we are now seeking quotes to do regular inspections and quotes. The preferred option is Hallgate who are also doing our 5 year electrical installation inspections, but we have requested a quote from another company for comparison.

### **Balance Sheet**

- The **Plant Reserve** has generated a surplus in year of £209,210 compared to a budget surplus of £215,250. Due to an incorrect brought forward figure being used to start the 10 year estimates from 2024/25, following plant being received in varying years to planned, the Plant account plan will need to be re-visited. The balance at year end is (£47,572).
  
- The **Development Reserve** balance at year end is £589,256 increasing by £128,842 in the year. The Operations team continue to consider work that could be funded by this reserve to fund the improvement to our system to accommodate new developments.

- Despite spending an additional £70,980 from the **Wages Oncost Reserve** in the year the value of the reserve has increased by another £53,747 to £181,770. I recommend we reduce the recharge rate from 260% to 250% and monitor this closely.
- The **General Reserve** shows a deficit of £10,014 in the year which results in the reserve being £1,422,242.

### Summary

To make the actual financial situation of the Board clearer I have removed the grant income and the related expenditure, resulting in the comparison below.

Income	Budget	Actual	Variance
	2023/24	2023/24	
Rates and Levies	2,990,356	2,982,915	(7,441)
Interest & Investment Income	18,225	54,680	36,455
Contribution Development Fund	5,000	5,000	0
Other Income	23,066	36,836	13,770
Rechargeable Income	470,608	420,299	(50,309)
Solar Panel Income	21,657	23,050	1,393
<b>TOTAL INCOME</b>	<b>3,528,912</b>	<b>3,522,780</b>	<b>(6,132)</b>

Expenditure	Budget	Actual	Variance
	2023/24	2023/24	
Board Funded Schemes	249,000	278,337	(29,337)
Pumping Station Maintenance	299,340	381,288	(81,948)
Pumping Station Electricity	763,250	734,592	28,658
Drain Maintenance	944,845	850,043	94,802
Environmental Works	21,000	15,041	5,959
Administration & Establishment	642,308	702,219	(59,911)
EA Precept	276,552	276,552	0
Rechargeable Expenditure	437,775	382,186	55,589
Solar Panel Expenditure	3,238	543	2,695
<b>TOTAL EXPENDITURE</b>	<b>3,637,308</b>	<b>3,620,801</b>	<b>(16,507)</b>

OPENING BALANCE	1,365,163	1,365,163	0
Introduced from Plant Reserve			0
SURPLUS / (DEFICIT) IN YEAR	(108,396)	(98,021)	10,375
<b>CLOSING BALANCE</b>	<b>1,256,767</b>	<b>1,267,142</b>	<b>10,375</b>



**Black Sluice Internal Drainage Board**  
**Project Summary**  
**2023/24**  
**Period 12 - March 2024**

Description	Period Current Year			Year To Date					Last Year	
	Actual	Budget	Variance	Actual	Budget	Variance	Forecast	Variance	Actual YTD	Variance to Current Year
Rates & Levies	6,174	14	6,160	2,982,915	2,987,644	(4,729)	2,982,558	357	2,325,594	657,322
Interest & Grants	207,512	83,891	123,621	618,696	283,277	335,419	519,807	98,889	87,357	531,339
Development Fund	5,000	5,000	0	5,000	5,000	0	5,000	0	5,000	0
Other Income	14,808	4,381	10,427	36,836	23,067	13,769	25,131	11,705	185,928	(149,092)
Rechargeable Income	32,452	98,074	(65,622)	420,299	470,607	(50,308)	470,694	(50,395)	683,313	(263,015)
Solar Panel Income	(826)	1,874	(2,700)	23,050	21,660	1,390	25,941	(2,891)	21,411	1,639
<b>Total Income</b>	<b>265,119</b>	<b>193,234</b>	<b>71,885</b>	<b>4,086,797</b>	<b>3,791,255</b>	<b>295,542</b>	<b>4,029,131</b>	<b>57,666</b>	<b>3,308,603</b>	<b>778,194</b>
Schemes	55,356	0	(55,356)	514,980	715,063	200,083	914,598	399,618	169,154	(345,827)
Pumping Station Schemes	82,603	0	(82,603)	239,366	277,980	38,614	387,188	147,822	98,930	(140,435)
Pumping Station Maintenance	25,144	26,712	62,063	381,288	299,345	(81,943)	1,082,637	(33,243)	265,777	(115,512)
Electricity	46,360	106,855	60,495	734,592	763,253	28,661			257,092	(477,500)
Drain Maintenance	107,461	87,617	(19,844)	850,043	944,846	94,803	957,943	107,900	808,894	(41,149)
Environmental Schemes	2,196	4,068	1,872	15,041	21,000	5,959	25,469	10,428	17,808	2,767
Administration & Establishment	63,716	47,230	(16,486)	702,219	642,310	(59,909)	681,097	(21,122)	621,768	(80,451)
EA Precept	0	0	0	276,552	276,552	0	276,552	0	276,552	0
Rechargeable Expenditure	22,405	91,232	101,279	382,186	437,775	55,589	417,678	35,492	621,532	(443,968)
Solar Panel Expenses	293	0	(293)	543	3,238	2,696	3,238	2,696	866	323
<b>Total Expenditure</b>	<b>405,534</b>	<b>363,714</b>	<b>51,127</b>	<b>4,096,811</b>	<b>4,381,362</b>	<b>284,551</b>	<b>4,746,400</b>	<b>649,589</b>	<b>3,138,371</b>	<b>(1,641,753)</b>
<b>Surplus / (Deficit)</b>	<b>(140,415)</b>	<b>(170,480)</b>	<b>30,065</b>	<b>(10,014)</b>	<b>(590,107)</b>	<b>580,093</b>	<b>(717,269)</b>	<b>707,255</b>	<b>170,232</b>	<b>(180,246)</b>
<b>Movement on reserves</b>										
Plant Reserve	204,633	0	(204,633)	0	0	0	0	0	0	0
Pump Engineer Oncost	3,088	0	(3,088)	0	0	0	0	0	0	0
Wages oncost Reserve	41,793	0	(41,793)	0	0	0	0	0	0	0
Grants Manager	0	0	0	0	0	0	0	0	0	0
<b>Surplus / (Deficit)</b>	<b>(389,929)</b>	<b>(170,480)</b>	<b>279,579</b>	<b>(10,014)</b>	<b>(590,107)</b>	<b>580,093</b>	<b>(717,269)</b>	<b>707,255</b>	<b>170,232</b>	<b>(180,246)</b>

# Black Sluice Internal Drainage Board Drainage Rates & Special Levies

2023/24

Period 12 - March 2024

## Drainage Rates & Special Levies Due

### Drainage Rates

Annual Drainage Rates - Land and/or buildings	1,451,545.17	
Land/Property - Value Decreased	(10,814.22)	
Land/Property - Value Increased	9,706.17	
New Assessment	756.22	
Write Offs & Irrecoverables	(5.23)	
Adjustments required for Special Levy	(3.51)	
Summons Collection Costs	350.00	

<b>Balance</b>	1,451,534.60	48.66%
----------------	--------------	--------

### Special Levies

Boston Borough Council	1,139,128.16	
South Holland District Council	213,985.74	
North Kesteven District Council	97,415.80	
South Kesteven District Council	80,851.16	

	1,531,380.86	51.34%
--	--------------	--------

<b>Total Due</b>	2,982,915.46	100.00%
------------------	--------------	---------

## Drainage Rates & Special Levies Collected

B/F Arrears/(Allowances)	(1,842.22)	
Payments Posted	1,441,302.07	
Returned Amount	-	99.78%
Paid Refund	(342.88)	
Bourne North Fen Trust Contribution	9,244.69	
Special Levies Received	1,531,380.86	100.00%

<b>Total Received</b>	2,979,742.52	
-----------------------	--------------	--

## Drainage Rates & Special Levies Debtors

Special Levy Outstanding	0.00	0.00%
Drainage Rates Outstanding	3,172.94	0.22%

	3,172.94	
--	----------	--

	2,982,915.46	
--	--------------	--



**Black Sluice Internal Drainage Board**  
**Income & Expenditure Summary**  
**2023/24**  
**Period 12 - March 2024**

	<b>This Year</b>	<b>Last Year</b>	<b>Variance</b>
Drainage Rates	1,451,535	1,135,243	316,292
Special Levies	1,531,381	1,190,351	341,030
Recoverable	420,299	683,313	(263,015)
Misc Income	662,109	279,856	382,253
Solar Panel Income	23,050	21,411	1,639
	<b>4,088,374</b>	<b>3,310,174</b>	<b>778,200</b>
Employment Costs	1,524,693	1,356,753	(167,941)
Property	911,320	329,994	(581,326)
General Expenses	251,731	261,602	9,871
Materials / Stock	22,934	35,291	12,357
Motor & Plant	354,516	298,134	(56,382)
Miscellaneous	779,851	578,667	(201,184)
Recharges	(364,423)	(375,110)	(10,687)
Plant	617,766	654,612	36,846
<b>Total Expenditure</b>	<b>4,098,388</b>	<b>3,139,942</b>	<b>(958,446)</b>
<b>Net Surplus / (Deficit)</b>	<b>(10,014)</b>	<b>170,232</b>	<b>(180,246)</b>

**Black Sluice Internal Drainage Board**  
**Balance Sheet at Period End**  
**2023/24**  
**Period 12 - March 2024**

	<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	1,205,533		897,697	
<b>Fixed Assets</b>		6,241,237		5,933,401
Stock	66,469		50,167	
Debtors Control	89,555		57,290	
VAT	74,007		17,547	
Car Loans	4,583		8,706	
Prepayments	108,840		103,775	
Drawings Bank Account	10,000		10,000	
Call Bank Account	410,000		311,667	
Petty Cash	214		259	
Highland Water	8,782		3,938	
Work in Progress	2,635		0	
Nat West Government Procurement Card	(360)		(1,075)	
Brewin Dolphin Investment	413,387		417,960	
Natwest Reserve Account	255,474		953,731	
Natwest 35 Day Notice Account	1,500,000		502,749	
<b>Total Current Assets</b>		2,946,758		2,438,557
Trade Creditors	(687,360)		(138,749)	
PAYE & NI Control Account	0		0	
Superannuation Contrl Account	0		0	
Accruals	(200,316)		(140,101)	
<b>Total Liabilities</b>		(887,675)		(278,851)
Pension Liability		446,000		446,000
		<b>8,746,319</b>		<b>8,539,108</b>
Capital Reserve	6,241,235		5,933,400	
Pension Reserve	446,000		446,000	
Brewin Dolphin Revaluation	(86,613)		(82,040)	
<b>Total Capital</b>		6,600,622		6,297,360
Revenue Reserve	1,432,256		1,262,024	
Development Reserve	589,256		460,414	
Plant Reserve	(47,572)		221,054	
Wages Oncost Reserve	181,770		128,023	
General Reserve	(10,014)		170,232	
<b>Total Reserves</b>		2,145,697		2,241,748
		<b>8,746,319</b>	0	<b>8,539,108</b>
<b><u>Cash &amp; Bank Balances</u></b>				
Drawings Account		10,000		
Call Account		10,000	410,000	
Natwest Reserve Account @ 1.46% wef 15/08/23		255,474		
Natwest 35 Day Notice Account @ 3.25% wef 15/08/23		1,500,000		
Petty Cash		214		
Chargecard		(360)		
Loughborough BS @ 5.65%		200,000	12 Month Fixed Term Deposit	
Vernon BS @ 6.00%		200,000	12 Month Fixed Term Deposit	
		<b>2,175,328</b>		

# Black Sluice Internal Drainage Board Investment Summary 2023/24 Period 12 - March 2024

PORTFOLIO P1684056 VALUATION DATE 11 Apr 2024

31 Mar 2023 - 31 Mar 2024

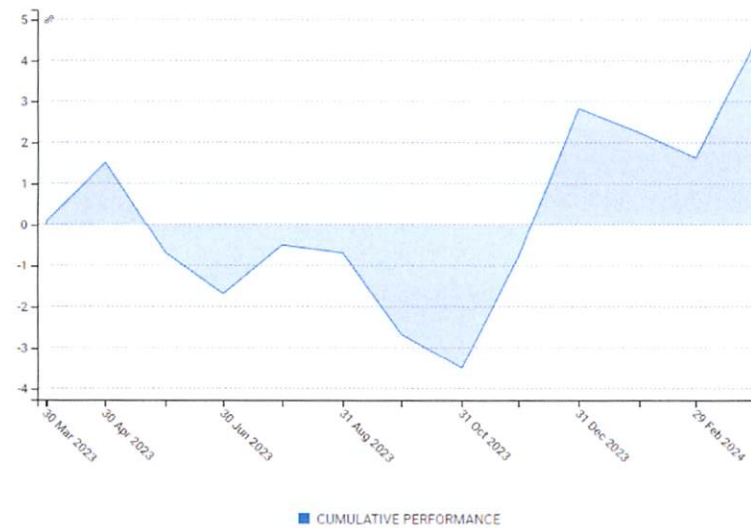
## PORTFOLIO OVERVIEW

LAST 12 MONTHS PERFORMANCE	<b>4.44%</b>
TOTAL VALUE	<b>413,386.80 GBP</b>
ESTIMATED ANNUAL INCOME	<b>14,985.51 GBP</b>

## PERFORMANCE

CUMULATIVE PERIODIC

CHART  
Gross



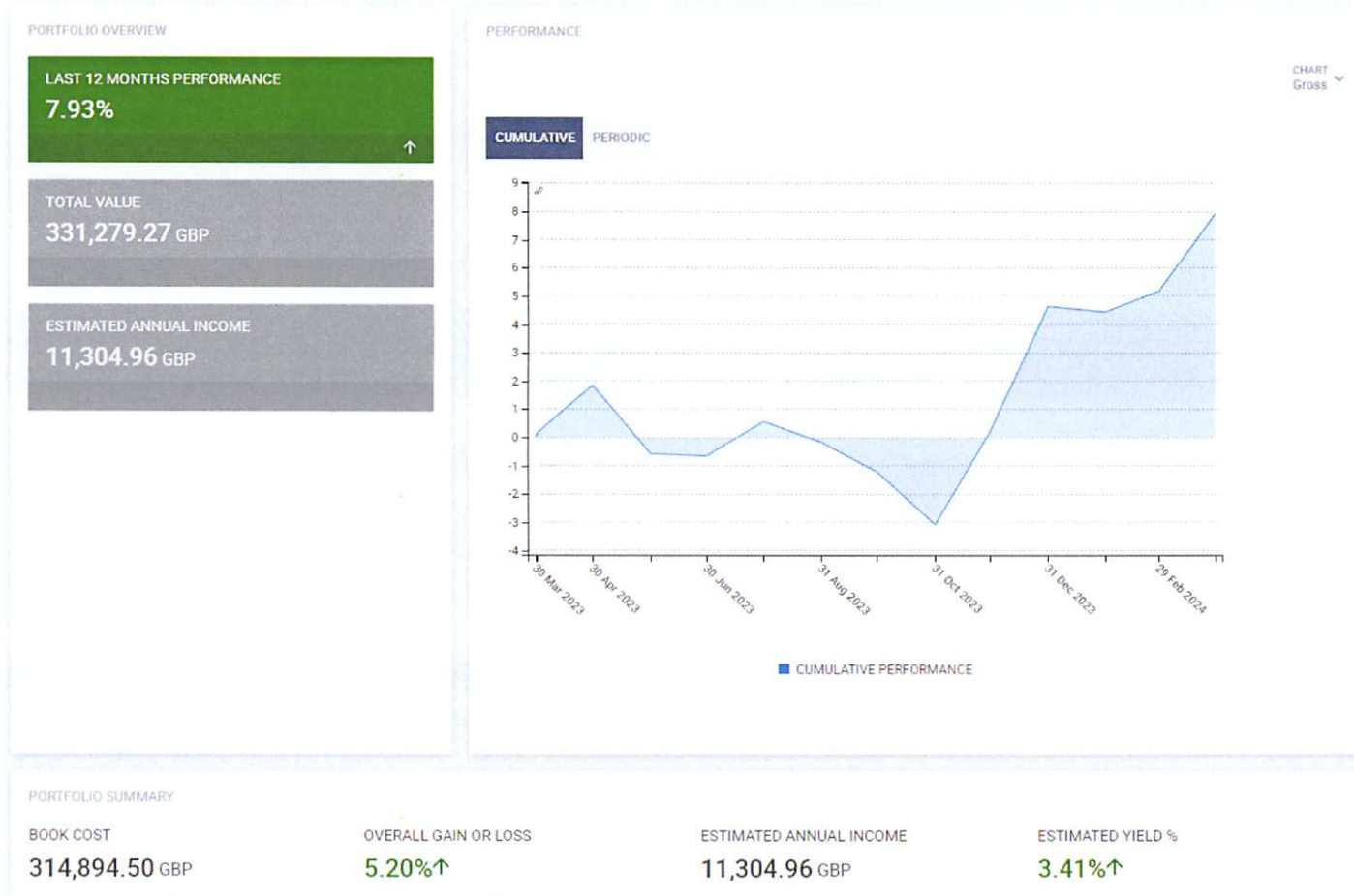
## PORTFOLIO SUMMARY

BOOK COST	OVERALL GAIN OR LOSS	ESTIMATED ANNUAL INCOME	ESTIMATED YIELD %
<b>445,924.25 GBP</b>	<b>-7.30%↓</b>	<b>14,985.51 GBP</b>	<b>3.63%↑</b>

# Black Sluice Internal Drainage Board BFF Investment Summary 2023/24 Period 12 - March 2024

PORTFOLIO P0000789299 VALUATION DATE 11 Apr 2024

31 Mar 2023 - 31 Mar 2024





# BLACK SLUICE INTERNAL DRAINAGE BOARD

## EXECUTIVE COMMITTEE - 21 MAY 2024

### AGENDA ITEM 07(b)

#### 2023/24 Review of Schemes

In total £754,346 has been spent on schemes with £278,337 being Board funded, this includes emergency working. The approved budget for schemes funded by the Board was £249,000. All the Grant in Aid funded projects have been delivered within what has or is expected to be recovered.

Budgetted Schemes				
Code	Scheme	2023/24 Actual	Approved Budget	Budget (Over)/Under Spend
1228	Jetting Major Pipelines 18/19	0	75,000	75,000
1229	NFF Revetments/Pipeline 18/19	94,615	130,901	36,286
1241	Alternate Programme Access Work	19,912	20,000	88
1244	Black Sluice Catchment Strategy	110,727	209,162	98,435
1245	BSIDB NFM Works	81,157	265,000	183,843
1249	Kirton Marsh PS-Electrical Supp	0	10,000	10,000
1300	General Culvert Replacement	2,435	5,000	(2,435)
1138	Sempringham PS Refurbishment	81,763	138,980	57,217
1168	Great Hale PS Weedscreen Clean	74,483	75,000	517
1175	Dyke Fen PS-Pump & Motor Refurb	49,833	25,000	(24,833)
1177	Swineshead PS-under pump inspectio	0	10,000	10,000
1178	Trinity College PS-under pump inspecti	11,748	5,000	(6,748)
1179	Quadring Nth Fen-roadside revetment	0	24,000	24,000
		526,673	993,043	466,370

#### **1228 – Jetting Major Pipelines (£75,000 Board Budget, £0 Spent)**

£27,729 has been spent on the general jetting code as part of Drain Maintenance against a budget of £10,000, so effectively £17,729 of this budget has been spent

#### **1229 – North Forty Foot Revetments (£130,901 Grant Budget B/F, £94,615 Spent)**

Brought forward £130,901 Budget

All works completed, other than remaining lagoon site compensation payments

Carry forward £36,286

#### **1241 – Alternate Programme Access Work (£20,000 Board Budget, £19,912 Spent)**

Bushing to allow access to both sides of the bank to facilitate alternate bank cuts.

**1244 – Black Sluice Catchment Strategies (£209,162 Grant Budget B/F, £110,727 Spent in year)**

Brought forward £209,162 Budget

The Catchment has been subdivided into 12 catchments to develop and run a hydrological model. Additional catchment survey data will be required.

Total project approved at £385,000. Only £150,000 claimed and received to date. £140,336 spent.

Carry forward £244,664 of the approved grant.

**1245 – BSIDB Natural Flood Management Schemes (£0 Grant Budget, £81,157 Spent)**

Total approved grant at year end is £247,395 (including a £27,395 contingency) with a total of £152,234 in total having been spent.

There are some works that are programmed to commence in May/June 2024 and these are being developed with Lesley Sharpe.

The approved grant carried forward in to 2024/25 is therefore £95,161 (including £27,395 contingency) with an additional budget, for un-approved grants, included for £75,000 in 2024/25 and £75,000 in 2025/26, if they should be required.

**1249 – Kirton Marsh PS – Electric Supply relocation (£10,000 Board Budget, £0 Spent)**

Due to the increased cost, discussed at a previous meeting of £25,000+ decided should be Network Provider responsibility as incoming supply.

**1300 – General Culvert Replacement (£5,000 Board Budget, £2,435 Spent)**

Preliminary works for Northorpe Culvert

**1138 – Sempringham Pumping Station Refurbishment (£138,980 Grant Budget B/F, £81,763 Spent)**

Brought forward £138,980 Budget

The Automatic Weedscreen Cleaner (AWC) has now been installed and is operational. The site boundary palisade fencing has been installed.

Part payment has been made for the AWC and the remaining payment along with payment for fencing are on the GRNI

Works still required to complete at this site include installation of a pre-fabricated headwall unit c/w a tilting gate and actuator to replace the existing gravity fall headwall that require replacement. The Gravity outfall sluice door is also to be replaced which is expected to require a new headwall construction for placement of the new sluice door.

A quotation of £28,100 for the supply of this equipment has been received from Aquatic Control Engineering, estimated installation £25,000

Carry forward £57,217

**1168 – Great Hale PS – Weedscreen Cleaner refurbishment (£75,000 Board Budget, £74,483 Spent)**

New trolley has been installed. Contractors to commission then all works complete.

**1175 – Dyke Fen PS – Pump and motor refurbishment (£25,000 Board Budget, £49,833 Spent)**

Additional works required due to the pump refurbishment requiring more work than estimated, placing dams and reducing water levels.

**1177 – Swineshead PS – Under Pump inspection (£10,000 Board Budget, £0 Spent)**

Works completed together with structural inspections.

**1178 – Trinity College PS – Under Pump Inspection (£5,000 Board Budget, £11,748 Spent)**

This budget was only for inspections not including placing dams, reducing levels etc.

**1179 – Quadring North Fen – Roadside revetment (£24,000 Board Budget, £0 Spent)**

This was reallocated to slip repairs

Additional Schemes in Year				
Code	Scheme	2023/24 Actual	Approved Budget	Budget (Over)/Under Spend
1001	Emergency Large Slip Repairs	14,728	0	(14,728)
1231	Wyberton Towns Drain - Realign	385	0	(385)
1247	Lower Witham Benefits	137	0	(137)
1248	Gosberton Transformer	59,324	0	(59,324)
1251	PeatRestoration Project-Bourne	1,927	0	(1,927)
1999	Board Emergency Working	104,812	0	(104,812)
1183	Wyberton Marsh PS- transformer	1,268	0	(1,268)
1189	SouthKyme PS-bank repair spec	3,883	0	(3,883)
1191	EwerbyFenPS-bank repair spec	3,988	0	(3,988)
1193	Trinity C PS-bank repair spec	3,830	0	(3,830)
1195	Damford PS-bank repair spec	3,725	0	(3,725)
1197	Allan House PS scheme	4,845	0	(4,845)
		206,199	0	(206,199)

**1001 – Emergency Large Slip Repairs (£0 Board Budget, £14,728 Spent)**

Various following Babet. Large budget in 2024/25.

**1231 – Wyberton Towns Drain realignment (£0 Board Budget (Development Account if proceeds), £385 Spent)**

Legal Advice



**1247 – Lower Witham Benefits (£0 Grant Budget, £137 Spent)**

Grant Manager time

**1248 – Gosberton Transformer (£0 Grant Budget, £59,324 Spent)**

Income from Grant funding £95,000, the total amount spent over two years is £71,110

**1251- Peat Restoration Project, Bourne (£0 Grant Budget, £1,927 Spent)**

£172,000 grant approved with £8,172 claimed in year.

**1999 – Board Emergency Working (£0 Board Budget, £104,812 Spent)**

Storm Babet, Storm Henk & 2023/24 winter rain.

**1183 – Wyberton Marsh PS – Transformer (£0 Grant Budget, £1,268 Spent)**

Grant Manager time

**1189 – South Kyme PS – Bank Repair Specification (£0 Grant Budget, £3,883 Spent)**

Surveyor and Consultant costs to provide design, specifications, consents, tender and contract supervision services. £65,000 Grant approved in year.

**1191 – Ewerby Fen PS – Bank Repair Specification (£0 Grant Budget, £3,988 Spent)**

Surveyor and Consultant costs to provide design, specifications, consents, tender and contract supervision services. £65,000 Grant approved in year.

**1193 – Trinity College PS – Bank Repair Specification (£0 Grant Budget, £3,830 Spent)**

Surveyor and Consultant costs to provide design, specifications, consents, tender and contract supervision services. £70,000 Grant approved in year.

**1195 – Damford PS – Bank Repair Specification (£0 Grant Budget, £3,725 Spent)**

Surveyor and Consultant costs to provide design, specifications, consents, tender and contract supervision services. £65,000 Grant approved in year.

**1197 – Allen House PS Scheme (£0 Grant Budget, £4,845 Spent)**

£1,081,878 Grant approved in year for BSIDB Allan House Pumping Station and Outfall Culvert Refurbishment.

£4,845 spent on Grant Manager time and felling of the tree to allow works to commence.

# Annual Governance and Accountability Return 2023/24 Form 3

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

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

## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
  - The **Annual Internal Audit Report** **must** be completed by the authority's internal auditor.
  - **Sections 1 and 2** **must** be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2024**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2024**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2024
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2023/24

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

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

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2024 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2023/24**, approved and signed, page 4
- **Section 2 - Accounting Statements 2023/24**, approved and signed, page 5

Not later than 30 September 2024 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

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

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



## Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2023/24

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2024.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the bank reconciliation is incomplete or variances not **fully** explained then additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at <b>31 March 2024</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2023/24

Black Sluice Internal Drainage Board

www.blacksluiceidb.gov.uk

During the financial year ended 31 March 2024, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
	A. Appropriate accounting records have been properly kept throughout the financial year.	✓	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")</i>			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(during the 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set)</i> .	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR <i>(see AGAR Page 1 Guidance Notes)</i> .	✓		
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

02 05 2024 11 04 2024 27 02 2024

FIONA ROE

Signature of person who carried out the internal audit



Date

02 05 2024

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

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



## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

Black Sluice Internal Drainage Board

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

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

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

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

11/06/2024

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

www.blacksluiceidb.gov.uk PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2023/24 for

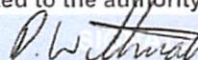
### Black Sluice Internal Drainage Board

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	1,505,144	1,741,746	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	2,325,594	2,982,916	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	983,009	1,103,881	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	1,285,127	1,446,300	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	1,786,874	2,736,548	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	1,741,746	1,645,695	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	1,777,330	2,175,328	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	6,433,401	6,741,237	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

 SIGNATURE REQUIRED

Date 09/05/2024

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

11/06/2024

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED



### Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of Black Sluice Internal Drainage Board

#### 1 Respective responsibilities of the auditor and the authority

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

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

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

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

#### 2 External auditor’s limited assurance opinion 2023/24

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

#### 3 External auditor certificate 2023/24

We certify/do not certify\* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YYYY





Internal Audit

**FINAL**






## Black Sluice IDB

Assurance Review of Annual Governance  
and Accountability Return

**2023/24**

April 2024

## Executive Summary

<p><b>OVERALL ASSESSMENT</b></p> 	<p><b>KEY STRATEGIC FINDINGS</b></p> <ul style="list-style-type: none"> <li> Black Sluice Internal Drainage Board (BSIDB) has good systems in place and the governance, risk and control framework is working well.</li> <li> BSIDB use the "Opera" suite of software to manage their accounts, which supports accurate accounting and good record keeping.</li> </ul>								
<p><b>ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE</b></p> <p>The audit covers all areas required by the Annual Governance and Accountability Return (AGAR) and includes, where appropriate, the key risks for a drainage board.</p>	<p><b>GOOD PRACTICE IDENTIFIED</b></p> <ul style="list-style-type: none"> <li> The Black Sluice IDB has a very informative website which is easy to navigate, well populated with useful and key information.</li> <li> The Black Sluice IDB has good governance, risk and control procedures in place with appropriate reporting to the Board and Committees.</li> </ul>								
<p><b>SCOPE</b></p> <p>The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.</p>	<p><b>ACTION POINTS</b></p> <table border="1" data-bbox="1144 1125 2060 1251"> <thead> <tr> <th>Urgent</th> <th>Important</th> <th>Routine</th> <th>Operational</th> </tr> </thead> <tbody> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Urgent	Important	Routine	Operational	0	0	0	0
Urgent	Important	Routine	Operational						
0	0	0	0						

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

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

PRIORITY GRADINGS

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

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

**3** **ROUTINE** Control issue on which action should be taken.

## Operational - Effectiveness Matter (OEM) Action Plan

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

ADVISORY NOTE

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



## Findings



**Directed Risk:**


Failure to properly direct the service to ensure compliance with the requirements of the organisation.


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


### Other Findings


- All the Organisation's Policy and Procedures can be easily accessed on their website. Review of a number of Policies confirm relevant and comprehensive guidance is in place for all aspects of the IDB, including Financial Regulations; Risk Management Strategy; Procurement Policy; Health and Safety Policy; Delegation of Authority; Fraud and Corruption Policy; Data Protection Policy. Appropriate version control is present throughout the Policies with dates of review and approval, as well as the approving body.
- Non-confidential Board agendas and minutes can be easily accessed through the website. A review of the meeting minutes from 13<sup>th</sup> June 2023, 22<sup>nd</sup> November 2023 and (draft) 6<sup>th</sup> February 2024 confirmed that management actions have been resolved, and arising matters have been identified and discussed, with the decisions made being recorded accordingly. Committee agendas and minutes can also be easily accessed through the website. A review of the following confirms decisions and actions have been documented appropriately: Audit & Risk Committee (24<sup>th</sup> October 2023); and Executive Committee (23<sup>rd</sup> May 2023).
- The Risk Management Strategy and Policy were approved on 13<sup>th</sup> June 2023 and are reviewed annually.
- The organisation's key objectives have been included in the Risk Register, with the relevant risks and their corresponding likelihood and impact being identified. Details of the mitigating controls and actions taken for each risk have been included within the Risk Management Strategy.
- Accounting Records for the IDB are held and managed through the Pegasus Opera 3 accounting software. Monthly accounts are circulated and discussed at every Board Meeting as per the Financial Regulations, including drainage rates and special levies. Up to date records ensure that members of the Board are aware of the current financial position.


## Other Findings


- 


The IDB's Creditor's Report dated November 2023 shows the accounts payable are documented and signed off by the Finance and Admin Director.
- 


A review of the purchase ledger dated 21<sup>st</sup> February 2024 confirmed that all purchase orders have been well-documented. Invoices have been received and matched with the corresponding purchase orders and payments have been signed off by the Chief Executive in accordance with the Financial Regulations.
- 


The five largest payments within the year were selected for testing. The corresponding purchase order, invoice and nominal ledger entries were reviewed and found to be in order.
- 


A review of Board Meeting Minutes dated 14<sup>th</sup> February 2023 showed that the Chairperson and Chief Executive have authorised a sealed rate for the year (Sub-District No. 1 (8.765p) Sub-District No. 2 (17.53p)) yielding an estimated £1,458,980 of drainage rates payable. Special levies for the local councils have also been included.
- 


The Debtors Report dated 18<sup>th</sup> January 2024 shows 11 unpaid accounts totalling £197,837.25 of which only £329.16 has been outstanding over three months. Review of an email sent to the Executive Committee confirmed that debtors outstanding over three months had been reported as per the requirements of the Financial Regulations.
- 


Review of Rates Write Offs & Irrecoverables Document shows a small number of write offs throughout the year. The policy for what amounts can be written off and by whom has been detailed within the Delegation of Authority Policy. The Chief Executive confirmed that the Financial Regulations will be amended to include a small section on write-off procedures.
- 

A review of petty cash documentation dated November 2023 confirms all petty cash transactions have been recorded and signed off by the Finance and Administration Director. Receipts have been included within the November 2023 Petty Cash Document. Review of the receipts and vouchers confirm the payments have been recorded accurately, including VAT.
- 

A review of the Payroll Summary for P09 showed that all aspects of payroll have been well documented including details on gross pay, tax, NI, pension, debts and expenses. The December 2023 Salaries spreadsheet further documents employees' monthly pay, overtime calculations, callout charges and mileage claims.  
Review of December 2023 Payroll BACS Document confirms that employees' net pay has been correctly paid out with the appropriate NI and Tax deductions. This has then been approved and signed off by the Chief Executive.
- 

Review of HMRC Tax & NI Deducted P09 Document confirms that the total PAYE and NI amount has been correctly paid out to HMRC.  
The Payroll Summary P09 shows pension deductions for all employees. A review of LLC Pensions P09 Document confirms these deductions have all been correctly paid to the Local Authority.
- 

The Asset Register 2023/24 is up to date at 31<sup>st</sup> March 2024 and includes all plant and vehicle assets. The cost of each asset has been recorded, as well as their depreciation. Any profit/loss at the point of disposal is documented.
- 

All bank statements have been well documented and consistently reconciled to the IDB's cash book.
- 

A sample of sums feeding into the accounting statements were reviewed and verified to be correct.





**Delivery Risk:**

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

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

**Other Findings**

- The Board Meeting Minutes (draft) dated 6<sup>th</sup> February 2024 shows Management Accounts, including budget data, have been shared and discussed. A review of the Management Accounts for Period 9 confirms the correct financial and budget data have been reported.
- A reconciled report for the Board's Reserve Account has been provided including corresponding bank statements. A section on reserves is present within the Financial Regulations, providing clear guidance on maintaining the long term aims of the IDB.
- The IDB operates a 10-year forecast which provides estimates for annual budgets on expenditure and income for all aspects of the organisation. The annual increase in rates has also been included, with an expected increase of 7.47% for 2024/25.
- The Financial Regulations detail the procedures for collection of all income. Payments received by cheque are to be paid to the Board's bank account within a week, whilst payments received in cash can be transferred to the petty cash float.
- A review of the November 2023 Drawings Account, Call Account and Reserve Account reconciliations, in addition to the July 2023 NatWest 35 Day Account reconciliation, confirmed that bank reconciliations have been regularly undertaken. Furthermore, corresponding bank statements show that the reconciliations are accurate.
- The Board's objective to conserve and enhance the environment wherever practical and possible to ensure there is no net loss in biodiversity has been included in the Risk Register, with the associated risks identified and a biodiversity action plan in place.
- Good practice is adopted by the Board to respond to business interruption events, and to enhance the economic, effective and efficient delivery of its services. The Risk Register sets out relevant business objectives, which are discussed in Board meetings in relation to matters arising.

## EXPLANATORY INFORMATION

## Appendix A

### Scope and Limitations of the Review

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

### Disclaimer

- The matters raised in this report are only those that came to the attention of the auditor during the course of the review, and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

### Effectiveness of arrangements

- The definitions of the effectiveness of arrangements are set out below. These are based solely upon the audit work performed, assume business as usual, and do not necessarily cover management override or exceptional circumstances.

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

### Assurance Assessment

- The definitions of the assurance assessments are:

<b>Substantial Assurance</b>	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
<b>Reasonable Assurance</b>	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
<b>Limited Assurance</b>	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
<b>No Assurance</b>	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

### Acknowledgement

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

### Release of Report

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

Stage	Issued	Response Received
<b>Audit Planning Memorandum:</b>	7 <sup>th</sup> September 2023	7 <sup>th</sup> September 2023
<b>Draft Report:</b>	11 <sup>th</sup> April 2024	17 <sup>th</sup> April 2024
<b>Final Report:</b>	18 <sup>th</sup> April 2024	



# AUDIT PLANNING MEMORANDUM

## Appendix B

<b>Client:</b>	Black Sluice IDB		
<b>Review:</b>	Annual Governance and Accountability Return		
<b>Type of Review:</b>	Assurance	<b>Audit Lead:</b>	William Railton
<b>Outline scope (per Annual Plan):</b>	The purpose of the review was to undertake sufficient audit work to be able to sign off the Annual Governance and Accountability Return for Internal Audit.		
<b>Detailed scope will consider:</b>	<p>Directed</p> <p>Governance Framework: There is a documented process instruction which accords with the relevant regulatory guidance, Financial Instructions and Scheme of Delegation.</p> <p>Risk Mitigation: The documented process aligns with the mitigating arrangements set out in the corporate risk register.</p> <p>Compliance: Compliance with statutory, regulatory and policy requirements is demonstrated, with action taken in cases of identified non-compliance.</p>	<p>Delivery</p> <p>Performance monitoring: There are agreed KPIs for the process which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.</p> <p>Sustainability: The impact on the organisation's sustainability agenda has been considered.</p> <p>Resilience: Good practice to respond to business interruption events and to enhance the economic, effective and efficient delivery is adopted.</p>	
<b>Requested additions to scope:</b>	(if required then please provide brief detail)		
<b>Exclusions from scope:</b>	None		
<b>Planned Start Date:</b>	22/01/2024	<b>Exit Meeting Date:</b>	N/A
		<b>Exit Meeting to be held with:</b>	Ian Warsap and Daniel Withnall

### SELF ASSESSMENT RESPONSE

Matters over the previous 12 months relating to activity to be reviewed	Y/N (if Y then please provide brief details separately)
Has there been any reduction in the effectiveness of the internal controls due to staff absences through sickness and/or vacancies etc?	N
Have there been any breakdowns in the internal controls resulting in disciplinary action or similar?	N
Have there been any significant changes to the process?	N
Are there any particular matters/periods of time you would like the review to consider?	N



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

Year	Type	Scheme	Total	Grant / Local Levy	Other Contributions	Possible Board Contribution	Drain	PS	
2024/25	Drain	BSIDB NFM Works	£170,161	£170,161					
	Pump	Sempringham PS Refurbishment (B/F)	£57,217	£57,217					
	Drain	North Forty Foot Revetments	£36,286	£36,286					
	Drain	Black Sluice Catchment Studies	£244,664	£244,664					
	Drain	Large slip repairs	£159,000				£159,000		
	Drain	Bicker Fen Catchment works	£10,000	£10,000					
	Drain	Jetting to major pipelines	£75,000				£75,000		
	Drain	Dunsby Fen Catchment Works	£10,000	£10,000					
	Drain	Ewerby Fen Catchment Works	£10,000	£10,000					
	Pump	Damford Grounds PS Replace control panel	£60,000						£60,000
	Pump	Damford Grounds PS refurbish 2 x axial flow pumps	£50,000						£50,000
	Pump	Donington Wykes PS replace MCC	£30,000						£30,000
	Pump	Great Hale Fen pump drive couplings	£30,000						£30,000
	Pump	Kirton Marsh PS under pump inspections	£11,000						£11,000
	Pump	Wyberton Marsh PS new transformer	£48,732	£48,732					
	Pump	PS Level controllers - Various sites	£30,000						£30,000
	Pump	Rippingale Fen PS under pump inspections	£25,000						£25,000
	Pump	Hacconby Fen PS under pump inspections	£25,000						£25,000
	Pump	Head Dyke bank repairs(South Kyme PS) specification	£61,117	£61,117					
	Pump	Hodge Dyke bank repairs(Ewerby Fen PS) specification	£61,012	£61,012					
	Pump	Head Dyke bank repairs(South Kyme PS) works	£1,000,000	£1,000,000					
	Pump	Hodge Dyke bank repairs(Ewerby Fen PS) works	£1,000,000	£1,000,000					
	Pump	Trinity College Bank Repair Specification	£66,170	£66,170					
	Pump	Damford PS Bank Repair Specification	£61,275	£61,275					
	Pump	Trinity College Bank Repair Works	£1,000,000	£1,000,000					
	Pump	Damford PS Bank Repair Works	£1,000,000	£1,000,000					
	Drain	Peat Restoration Project - Bourne Fen	£163,828	£163,828					
Pump	Allan House PS scheme	£1,077,033	£1,077,033						
Drain	General culvert replacement contributions	£5,000					£5,000		
			£6,577,495	£6,077,495			£239,000	£261,000	
2025/26	Drain	SFFD Desilting Guthrum to Blackhole Drove PS	£70,000				£70,000		
	Drain	Bicker Fen Catchment works	£430,000	£113,250	£266,750	£50,000			
	Drain	Dunsby Fen Catchment Works	£414,000	£45,508	£318,492	£50,000			
	Drain	Ewerby Fen Catchment Works	£750,000	£332,410	£367,590	£50,000			
	Drain	Horbling Town Beck Flood Alleviation scheme	£10,000	£10,000					
	Pump	Ewerby Fen PS replace control panel	£65,000					£65,000	
	Pump	South Kyme PS replace control panel	£54,000					£54,000	
	Drain	Jetting to major pipelines	£40,000				£40,000		
	Drain	Graft Drain	£35,000				£35,000		
	Drain	NFF Desilting	£20,000				£20,000		
	Pump	Great Hale Fen PS new transformer	£55,000	£55,000					
	Pump	Swineshead PS new transformer	£70,000	£70,000					
	Drain	General culvert replacement contributions	£5,000				£5,000		
				£2,018,000	£626,168	£952,832	£150,000	£170,000	£119,000
2026/27	Drain	Claydyke desilting	£130,000				£130,000		
	Drain	NFF Desilting	£60,000				£60,000		
	Drain	Jetting to major pipelines	£50,000				£50,000		
	Drain	Horbling Town Beck Flood Alleviation scheme	£758,000	£130,568	£577,432	£50,000			
	Drain	Dowsby Fen Catchment Works	£10,000	£10,000					
	Pump	Horbling Fen PS new roof	£18,500					£18,500	
	Pump	Gosberton Fen PS Refurbish 3 x axial flow pumps	£78,750					£78,750	
	Pump	Swineshead PS replace MCC	£85,000					£85,000	
	Pump	South Kyme Fen PS refurbish w/s cleaner & controls	£90,000					£90,000	
	Pump	Swaton Fen PS replace MCC	£48,000					£48,000	
	Pump	Rippingale Fen PS replace MCC	£48,000					£48,000	
	Pump	Donington North Ings PS new transformer	£55,000	£55,000					
	Pump	Cooks Lock PS new transformer	£55,000	£55,000					
	Drain	Holland Fen under pump inspections	£28,000					£28,000	
Drain	General culvert replacement contributions	£5,000				£5,000			
			£1,519,250	£250,568	£577,432	£50,000	£245,000	£396,250	
2027/28	Drain	Graft Drain	£55,000				£55,000		
	Drain	Jetting to major pipelines	£65,000				£65,000		
	Pump	Cooks Lock p/s refurbish weedscreen cleaner	£80,000					£80,000	
	Drain	New Hammond Beck Desilting	£50,000				£50,000		
	Drain	Dowsby Fen Catchment Works	£350,000	£162,686	£137,314	£50,000			
	Pump	Bicker Fen replacement control panel	£33,000					£33,000	
	Pump	Bicker Fen refurb 1 x axial flow pump	£33,000					£33,000	
	Pump	Wyberton Chain Bridge PS new transformer	£60,000	£60,000					
	Pump	Holland Fen PS new transformer	£75,000	£75,000					
	Pump	Donington Northings PS refurbish 3 x axial flow pumps	£85,000					£85,000	
	Pump	Ewerby Fen PS refurbish 2 x axial flow pumps	£58,000					£58,000	
Drain	General culvert replacement contributions	£5,000				£5,000			
			£949,000	£297,686	£137,314	£50,000	£175,000	£289,000	



Year	Type	Scheme	Total	Grant / Local Levy	Other Contributions	Possible Board Contribution	Drain	PS
2028/29	Drain	Old Hammond Beck Desilting	£80,000				£80,000	
	Drain	Jetting to major pipelines	£60,000				£60,000	
	Pump	Kirtan Marsh p/s replace control panel	£35,000					£35,000
	Drain	Bourne Fen 28/10 Revetment	£30,000				£30,000	
	Pump	Helpingham p/s new roof	£20,000					£20,000
	Pump	Wyberton Chain Bridge PS under pump inspection	£25,000					£25,000
	Pump	Wyberton Chain Bridge PS refurbish 3 x axial flow pumps	£90,000					£90,000
	Pump	Wyberton Chain Bridge PS replace MCC	£72,000					£72,000
	Pump	Dowsby Fen refurbish 2 x axial flow pumps	£58,000					£58,000
	Drain	General culvert replacement contributions	£5,000				£5,000	
			<b>£475,000</b>				<b>£175,000</b>	<b>£300,000</b>
2029/30	Drain	Jetting to major pipelines	£60,000				£60,000	
	Pump	Chain Bridge p/s refurbish 3 x axial flow pumps	£95,000					£95,000
	Drain	Cooks lock PS pump drain desilting under pump inspection	£36,000				£36,000	
	Drain	Dowsby Fen pump drain desilting/pump inspection	£36,000				£36,000	
	Pump	Quadring Fen p/s replace control panel	£40,000					£40,000
	Pump	Mallard Hurn PS under pump inspections	£32,000					£32,000
	Pump	Damford Grounds PS under pump inspections	£32,000					£32,000
	Pump	Helpingham Fen PS under pump inspections	£32,000					£32,000
	Pump	Swaton Fen PS under pump inspections	£32,000					£32,000
	Pump	Billingborough Fen PS under pump inspections	£32,000					£32,000
	Pump	Pinchbeck Fen PS under pump inspections	£32,000					£32,000
	Pump	Haconby Fen PS refurbish 1 x axial flow pump	£30,000					£30,000
	Drain	Quadring Fen pump drain desilting/pump inspection	£32,000				£32,000	
Drain	General culvert replacement contributions	£5,000				£5,000		
			<b>£526,000</b>				<b>£169,000</b>	<b>£357,000</b>
2030/31	Drain	Damford PS pump drain desilting/under pump inspections	£50,000				£50,000	
	Drain	Jetting to major pipelines	£80,000				£80,000	
	Pump	Horbling p/s control panel	£45,000					£45,000
	Pump	Mallard Hurn control panel	£45,000					£45,000
	Pump	Mallard Hurn PS under pump inspections	£10,000					£10,000
	Pump	Trinity College refurb pumps	£63,000					£63,000
	Drain	Black Hole Drove p/s under pump inspections	£25,000				£25,000	
	Pump	Ewerby Fen PS under pump inspections	£34,000					£34,000
	Pump	South Kyme Fen PS under pump inspections	£34,000					£34,000
	Pump	Sempringham Fen PS under pump inspections	£34,000					£34,000
	Pump	Blackhole Drove PS refurbish 3 x axial flow pumps	£100,000					£100,000
Drain	General culvert replacement contributions	£5,000				£5,000		
			<b>£525,000</b>				<b>£160,000</b>	<b>£365,000</b>
2031/32	Drain	Jetting to major pipelines	£90,000				£90,000	
	Drain	Heckington Fen pump drain desilting under pump inspections	£50,000				£50,000	
	Pump	Billingborough Fen p/s control panel	£50,000					£50,000
	Pump	Dowsby Lode PS control panel	£50,000					£50,000
	Pump	Pinchbeck Fen PS control panel	£50,000					£50,000
	Pump	Swineshead PS refurbish 3 x axial flow pumps	£105,000					£105,000
	Pump	Swaton Fen PS refurbish 1 x axial flow pump	£35,000					£35,000
	Drain	Dowsby Fen PS drain desilting under pump inspections	£49,000				£49,000	
	Drain	Dowsby Lode PS under pump inspections	£36,000				£36,000	
	Drain	Dunsby Fen PS under pump inspections	£36,000				£36,000	
			<b>£551,000</b>				<b>£261,000</b>	<b>£290,000</b>
2032/33	Drain	Jetting to major pipelines	£90,000				£90,000	
	Pump	Rippingale p/s refurbish 1 x axial flow pump	£37,000					£37,000
	Drain	Gosberton Fen pump drain desilting/under pump inspections	£56,000				£56,000	
	Drain	Swineshead pump drain desilting under pump inspections	£66,000				£66,000	
	Drain	Donington Northings PS desilting under pump inspections	£56,000				£56,000	
	Drain	Great Hale Fen PS under desilting pump inspections	£56,000				£56,000	
	Drain	Trinity College PS desilting/under pump inspections	£56,000				£56,000	
	Drain	General culvert replacement contributions	£7,000				£7,000	
	Pump	Holland Fen PS refurbish 3 x axial flow pumps	£118,000					£118,000
	Pump	Helpingham Fen PS refurbish 1 x axial flow pump	£38,000					£38,000
			<b>£580,000</b>				<b>£387,000</b>	<b>£193,000</b>
2033/34	Drain	Horbling Fen PS desilting/under pump inspections	£35,000				£35,000	
	Drain	Bicker Fen PS desilting/under pump inspections	£40,000				£40,000	
	Drain	Jetting to major pipelines	£91,000				£91,000	
	Pump	Horbling Fen PS refurbish w/s cleaner & controls	£121,000					£121,000
	Pump	Sempringham Fen PS refurbish 1 x axial flow pump	£41,000					£41,000
	Pump	BlackHole Drove PS refurbish w/s cleaner & controls	£121,000					£121,000
	Pump	Quadring Fen PS refurbish 1 x axial flow pump	£41,000					£41,000
	Pump	Bicker Eau PS replace 2 x submersible pump	£120,000					£120,000
			<b>£610,000</b>				<b>£166,000</b>	<b>£444,000</b>



Year	Type	Scheme	Total	Grant / Local Levy	Other Contributions	Possible Board Contribution	Drain	PS
	Pump	Dowsby Fen PS replace MCC	£50,000					£50,000
	Pump	Wyberton Marsh PS replace MCC	£72,000					£72,000
	Pump	Trinity College PS replace MCC	£52,000					£52,000
	Pump	Haconby PS replace MCC	£45,000					£45,000
	Pump	Heckington Fen PS replace MCC	£54,000					£54,000
	Pump	Cooks Lock PS replace MCC	£75,000					£75,000
	Pump	Black Hole Drove PS replace MCC	£83,000					£83,000
	Pump	Dyke Fen PS refurbish weedscreen cleaner	£90,000					£90,000
	Pump	Haconby PS refurbish axial flow pump	£25,000					£25,000
	Pump	Kirton Marsh PS new roof	£20,000					£20,000
	Pump	Kirton Marsh PS refurbish 1 x axial flow pump	£29,000					£29,000
	Pump	Great Hale Fen PS refurbish 3 x axial flow pumps	£85,000					£85,000
	Pump	Holland Fen PS replace MCC	£88,000					£88,000
	Pump	Helpringham Fen PS replace MCC	£50,000					£50,000
	Pump	Dowsby Fen PS refurbish w/s cleaner & controls	£93,000					£93,000
	Pump	Trinity College PS refurbish w/s cleaner & controls	£95,000					£95,000
	Pump	Sempringham Fen PS replace MCC	£52,000					£52,000
	Pump	Twenty PS refurbish 1 x axial flow pump	£30,000					£30,000
	Pump	Quadring Fen PS replace MCC	£52,000					£52,000
	Pump	Mallard Hum PS replace MCC	£55,000					£55,000
	Pump	Damford Grounds PS refurbish w/s cleaner & controls	£100,000					£100,000
	Pump	Trinity College PS refurbish 2 x axial flow pumps	£63,000					£63,000
	Pump	Horbling Fen PS replace MCC	£55,000					£55,000
	Drain	Cooks Lock pump drain desilting/under pump inspections	£42,000					£42,000
	Pump	Kirton Marsh PS refurbish w/s cleaner & controls	£105,000					£105,000
	Pump	Heckington Fen PS refurbish 2 x axial flow pumps	£67,000					£67,000
	Pump	Cooks Lock PS refurbish 3 x axial flow pumps	£100,000					£100,000
	Pump	Billingborough Fen PS replace MCC	£58,000					£58,000
	Pump	Dowsby Lode PS replace MCC	£58,000					£58,000
	Pump	Pinchbeck Fen PS replace MCC	£58,000					£58,000
	Pump	Rippingale Fen PS refurbish 1 x axial flow pump	£35,000					£35,000
	Pump	Holland Fen PS 3 x pump refurb & motor	£32,000					£32,000

**£1,968,000**

## PLANT REPLACEMENT BUDGETS 2024/25

Existing Plant/Equipment	Year Purchased	Purchase Price	Hours / Miles		Age to Replace	Replace Year	New Plant	Replace Cost	Est Trade in Target	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
			As at 18/01/24							-£47,572	£51,296	£127,113	£73,111	£74,126	£19,022	£83,460	£69,900	£289,563	£88,076	
Hooby	2023/24	£290,195	27	Hours	9	1.55	2032/33	???	£450,188	£100,042								£350,146		
Twiga SPV2 (2019)	2019/20	£197,150	3,584	Hours	9	1.55	2028/29	Twiga/Herder/Hooby?	£305,844	£67,965				£237,879						
Twiga SPV2 (2017)	2017/18	£205,811	5,334	Hours	9	1.55	2026/27	Twiga/Herder/Hooby?	£319,280	£70,951		£248,329								
Aebi T211	2023/24	£79,875	560	Hours	8	1.48	2031/32	Aebi & Rear Flail	£118,012	£29,503							£88,509			
Hitachi ZX 210LC-5B	2016/17	£133,845	8,176	Hours	9	1.55	2025/26	20T Excavator	£207,638	£46,142		£161,496							£250,533	
Unimog	2020/21	£148,000	111,370	Km	9	1.55	2029/30	New unimog	£229,597	£51,021				£178,575						
JCB 130 Telescopic LR	2019/20	£105,350	6,259	Hours	8	1.48	2027/28	13T Excavator	£155,650	£38,912			£116,737							
JCB 145 Standard & LR	2019/20	£129,850	5,358	Hours	8	1.48	2027/28	13T Excavator	£191,848	£47,962			£143,886							
JCB 140 Telescopic LR	2022/23	£137,500	929	Hours	8	1.48	2030/31	14T Excavator	£203,150	£50,788						£152,363				
JCB 150X Excavator	2022/23	£139,605	2,146	Hours	8	1.48	2030/31	15T Excavator	£206,260	£51,565						£154,695				
JCB 531 Teleporter	2012/13	£43,470	4,062	Hours	12	1.8	2024/25		£78,066	£13,011	£65,055									
Toyota Hilux (Pump Engineer)	2023/24	£27,985	4,364	Miles	4	1.22	2028/29	Pick-Up	£34,016	£11,339				£22,677				£27,564		
Toyota Hilux (Works Supervisor)	2023/24	£28,168	5,776	Miles	4	1.22	2028/29	Pick-Up	£34,238	£11,413				£22,826				£27,745		
Toyota Hilux (Works Manager)	2023/24	£29,143	2,721	Miles	4	1.22	2028/29	Pick-Up	£35,423	£11,808				£23,616				£28,705		
Toyota Hilux (Pump Maintennace)	2023/24	£28,168	2,800	Miles	4	1.22	2028/29	Pick-Up	£34,238	£11,413				£22,826				£27,745		
Mitsubishi (Pool Vehicle)	2019/20	£20,431	52,139	Miles	6	1.34	2026/27	Pick-Up	£27,793	£4,632			£23,161					£31,038		
Mitsubishi (Fitter)	2019/20	£20,000	47,159	Miles	6	1.34	2026/27	Pick-Up	£28,768	£4,795			£23,973					£32,126		
Vauxhall Tipper	2022/23	£30,271	39,347	Miles	7	1.41	2029/30	Tipper	£42,594	£6,085				£36,509						
Dump Trailer 1	2006	£13,832			18	2.41	2024/25	Dump Trailer	£33,288	£3,699	£29,590									
Low Loader Trailer	2020/21	£27,000			15	2.08	2036/37	Low Loader	£56,131	£7,484										
Tipping Trailer	2022/23	£6,895			25	3.39	2047/48		£23,349	£1,868										
4m Trailer	2022/23	£4,500			25	3.39	2047/48		£15,239	£1,219										
100mm Self priming Pump					16	2.18	2039/40		£22,000											
Vibrating piling hammer	2015/16				20	2.65	2035/36													
150mm Portable Pump	2006	£16,050			16	2.18	2039/40		£30,000											
Compressor	2008	£4,950																		
Ride on Lawnmower	2016/17				8	1.48	2024/25		£26,000	6500	£19,500									
Fuel Tanks							2024/25				£6,000									
8" Mobile Pump	2021/22	£52,566			20	2.65	2041/42		£139,473											
Weedbaskets											£7,000	£7,718			£8,934	£9,381	£9,850	£10,342		
Net Spend from Plant Reserve											£127,145	£161,496	£303,181	£260,623	£329,823	£224,019	£316,438	£98,359	£535,411	£250,533
Generated											£226,013	£237,313	£249,179	£261,638	£274,720	£288,456	£302,878	£318,022	£333,923	£350,620
Balance C/F											£51,296	£127,113	£73,111	£74,126	£19,022	£83,460	£69,900	£289,563	£88,076	£188,162



## BLACK SLUICE INTERNAL DRAINAGE BOARD 2024/25 Budget and 10 Year Estimates

**Final - Amended after year end**

Income	Actual	Budget	Actual	Budget / Estimates									
	2022/23	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Rates and Levies	2,325,594	2,990,356	2,982,916	3,216,946	3,409,894	3,614,795	3,795,791	3,985,324	4,185,103	4,395,126	4,615,395	4,845,908	5,088,374
Interest & Investment Income	17,357	18,225	54,680	99,087	104,041	109,243	114,706	120,441	126,463	132,786	139,425	146,397	153,716
Grants/Local Levy	70,000	265,000	564,016	5,672,140	1,579,000	828,000	435,000						
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
Other Income	185,928	23,066	36,836	26,765	28,103	29,508	30,984	32,533	34,160	35,868	37,661	39,544	41,521
Rechargeable Income	683,313	470,608	420,299	441,314	463,380	486,549	510,876	536,420	563,241	591,403	620,973	652,022	684,623
Solar Panel Income	21,411	21,657	23,050	25,473	26,747	28,084	29,488	30,963	32,511	34,136	35,843	37,635	39,517
<b>TOTAL INCOME</b>	<b>3,308,603</b>	<b>3,793,912</b>	<b>4,086,797</b>	<b>9,486,725</b>	<b>5,616,165</b>	<b>5,101,179</b>	<b>4,921,845</b>	<b>4,710,680</b>	<b>4,946,477</b>	<b>5,194,319</b>	<b>5,454,298</b>	<b>5,726,506</b>	<b>6,012,752</b>

Expenditure	Actual	Budget	Actual	Budget / Estimates									
	2022/23	2023/24	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Board Funded Schemes	200,011	249,000	278,338	500,000	439,000	691,250	514,000	475,000	526,000	525,000	551,000	580,000	610,000
FDGiA/Local Levy Funded Schemes	68,073	879,966	476,009	6,077,495	1,579,000	828,000	435,000	0	0	0	0	0	0
Pumping Station Maintenance	197,746	214,080	285,396	247,537	259,914	272,910	286,555	300,883	315,927	331,723	348,309	365,725	384,011
Pumping Station Electricity	257,092	763,250	734,592	540,306	567,321	595,687	625,472	656,745	689,583	724,062	760,265	798,278	838,192
Insurance	68,031	85,260	95,892	93,996	98,696	103,631	108,812	114,253	119,965	125,964	132,262	138,875	145,819
Drain Maintenance	808,893	944,845	850,043	1,002,297	1,052,412	1,105,032	1,160,284	1,218,298	1,279,213	1,343,174	1,410,333	1,480,849	1,554,892
Environmental Works	17,808	21,000	15,041	26,000	27,300	28,665	30,098	31,603	33,183	34,842	36,585	38,414	40,335
Administration & Establishment	621,767	642,308	702,219	746,821	784,162	823,370	864,539	907,766	953,154	1,000,812	1,050,852	1,103,395	1,158,564
EA Precept	276,552	276,552	276,552	276,552	290,380	304,899	320,144	336,151	352,958	370,606	389,136	408,593	429,023
Rechargeable Expenditure	621,532	437,775	382,186	410,525	431,051	452,603	475,234	498,995	523,945	550,142	577,649	606,532	636,858
Solar Panel Expenditure	866	3,238	543	3,238	3,400	3,570	3,748	3,936	4,133	4,339	4,556	4,784	5,023
<b>TOTAL EXPENDITURE</b>	<b>3,138,371</b>	<b>4,517,274</b>	<b>4,096,811</b>	<b>9,924,767</b>	<b>5,532,635</b>	<b>5,209,617</b>	<b>4,823,885</b>	<b>4,543,630</b>	<b>4,798,061</b>	<b>5,010,664</b>	<b>5,260,947</b>	<b>5,525,445</b>	<b>5,802,717</b>

OPENING BALANCE	1,262,024	1,432,256	1,432,256	1,422,242	984,200	1,067,730	959,293	1,057,252	1,224,303	1,372,719	1,556,374	1,749,724	1,950,785
Introduced from Plant Reserve													
SURPLUS / (DEFICIT) IN YEAR	170,232	(723,362)	(10,014)	(438,042)	83,530	(108,438)	97,959	167,051	148,416	183,655	193,350	201,061	210,035
<b>CLOSING BALANCE</b>	<b>1,432,256</b>	<b>708,894</b>	<b>1,422,242</b>	<b>984,200</b>	<b>1,067,730</b>	<b>959,293</b>	<b>1,057,252</b>	<b>1,224,303</b>	<b>1,372,719</b>	<b>1,556,374</b>	<b>1,749,724</b>	<b>1,950,785</b>	<b>2,160,819</b>

Reserve % of Expenditure (Excl Grants)	46.68%	16.67%	39.28%	25.58%	27.01%	21.89%	24.09%	26.95%	28.61%	31.06%	33.26%	35.31%	37.24%
--	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------

<b>RATE</b>	<b>13.71</b>	<b>17.53</b>	<b>17.53</b>	<b>18.84</b>	<b>19.97</b>	<b>21.17</b>	<b>22.23</b>	<b>23.34</b>	<b>24.51</b>	<b>25.74</b>	<b>27.03</b>	<b>28.38</b>	<b>29.80</b>
Increase in Rates		27.86%	27.86%	7.47%	6.00%	6.01%	5.01%	4.99%	5.01%	5.02%	5.01%	4.99%	5.00%

# Bourne Fen Farm Trust Fund

## Revenue Account for Year Ended 31st March 2024

<i>Income</i>	2024	2023
	£	£
Investment Income	14,216	14,433
 <i>Expenditure</i>		
Contribution to Rates	9,245	9,245
Bank Charges	4	4
Contribution to Administration	4,356	4,482
	13,605	13,731
<b>Surplus</b>	<b>611</b>	<b>702</b>

## Balance Sheet as at 31st March 2024

<i>Capital Assets</i>	<i>Note</i>	2024	2023
Investments	A	331,568	323,214
 <i>Current Assets</i>			
Bank Account		16,780	16,083
Debtors		722	808
		17,502	16,891
 <i>Current Assets</i>			
Creditors			
<b>Net Current Assets</b>		<b>349,070</b>	<b>340,105</b>
 <i>Fund Balances &amp; Reserves</i>			
Revaluation Reserve		232,505	224,151
Capital Fund		104,120	104,120
Revenue Reserve		12,445	11,834
		349,070	340,105
<b>Reserves</b>		<b>349,070</b>	<b>340,105</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>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</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>41.69</b>	36.11	<b>138,220</b>	116,706
UK Bonds	<b>12.70</b>	13.58	<b>42,116</b>	43,879
Other Investments	<b>10.08</b>	12.40	<b>33,437</b>	40,088
UK Equities	<b>12.11</b>	18.21	<b>40,165</b>	58,841
Overseas Bonds	<b>13.02</b>	9.39	<b>43,183</b>	30,347
Absolute Return	<b>5.16</b>	5.21	<b>17,096</b>	16,828
Property	<b>3.04</b>	2.68	<b>10,075</b>	8,649
Cash	<b>2.20</b>	2.42	<b>7,276</b>	7,876
<b>TOTALS</b>	<b>100.00</b>	100.00	<b>331,568</b>	<b>323,214</b>



paul.nicholson@blacksluiceidb.gov.uk

Black Sluice Internal Drainage Board  
Station Road  
Swineshead  
Boston  
Lincolnshire  
PE20 3PW

For the attention of Mr I Warsap

**Quotation No. Q16143**

21 March 2024

Dear Ian

### Health and Safety Service

May we take this opportunity to thank you for your business; many businesses like yours rely on Cope to provide advice and support in health and safety. We hope that you consider that the health and safety culture within your organisation will improve by using the services of Cope.

Your present contract for health and safety services is due for renewal 1st June, 2024, and to this end I have enclosed our proposal for the 60 months, from 1st June, 2024 to 31st May, 2029, which I hope meets with your approval. This contract has been prepared on the basis of visits every 6 months to your operations, at a fee rate of £132.78 + VAT per calendar month, which takes into account the work undertaken to-date.

All documentation produced by Cope Safety Management Limited is provided electronically via our Members Area.

To accept this renewal contract, please sign and return one copy to our offices in order that we can schedule dates for site inspections for future visits. Upon receipt of the signed contract, our Accounts Department will be in contact regarding Standing Order Mandate/payment arrangements for the new contract period.

In order to provide continuity of cover, we will continue to invoice you at the fee rate above (£132.78 + VAT per month) until we receive back either the signed contract, or written advice that you do not wish to accept our proposal. During this period, no visits will be scheduled but telephone advice will be available.

We hope the above arrangements meet with your approval, and we look forward to continuing to assist Black Sluice Internal Drainage Board with health and safety.

Assuring you of our best attention at all times.

Yours sincerely,



Scott Butters  
Managing Director

Terms:

Our terms are payment within 30 days of invoice date. Terms & Conditions Rev6 attached.

Cope Safety Management Ltd  
Boston Enterprise Centre, Venture House, Enterprise Way, Endeavour Park, Boston, Lincs. PE21 7TW.  
Tel: 01205 367098 Fax: 01205 356417 [www.jwcope.co.uk](http://www.jwcope.co.uk) email: [opesafety@jwcope.co.uk](mailto:opesafety@jwcope.co.uk)

Registered in England No. 0584 1451  
VAT Registered No. 646 5210 46



## HEALTH AND SAFETY SERVICES

### Contract

<b>Business Name:</b> Black Sluice Internal Drainage Board	<b>Commencement Date:</b> 01/06/2024
<b>Address:</b>  Station Road Swineshead Boston Lincolnshire PE20 3PW	<b>No. of Employees:</b> c.27
	<b>Other addresses included in the contract:</b>
<b>Telephone No:</b> 01205 821440	
<b>Contact Name:</b> Mr I Warsap	
<b>Position:</b> Chief Executive	
<b>Trade/Profession:</b> IDB	<b>Specifics to Note:</b> Q16143

Cope Safety Management Limited will visit Black Sluice Internal Drainage Board at Station Road, Swineshead, Boston, Lincolnshire, PE20 3PW and carry out site safety inspections on a 6 monthly basis. During these visits we will assist with the completion and/or review of risk assessments, safe systems of work, COSHH assessments, display screen equipment assessments and manual handling assessments, etc. Please note that whilst we endeavour to assist with the provision of concise and accurate documentation following observations, document reviews and interviews, we are not responsible for the upkeep of documentation once adopted. Whilst we will endeavour to support you with the review and revision of your documents this remains your responsibility.

During the visits that co-incide with the anniversary date of your Health and Safety Policy, we will assist you to review, update and reissue health and safety policy documentation such that your Policy reflects your current practices and demonstrates the commitment that **Black Sluice Internal Drainage Board** has to health and safety.

During the 24 month period covered by the contract you will receive updates containing news items and details of any news on changed legislation that may be applicable to your company, together with free telephone and email advice for the period and use of our name as your nominated health and safety advisor.

Acceptance of this contract will grant continued access to the Cope Web-Site Members Area for the duration of this health and safety contract.

All documentation produced by Cope Safety Management Limited will be provided electronically via our Members Area.

Our fee for the above will be an all-inclusive fee of **£132.78 per month + VAT** for a 60 month contract period. Terms and Condition of Sale/Service 11.15 Rev. 6 and Consultants Charter attached.

(Additional days may be purchased to cover specific identified requirements. A quotation for your approval would always be submitted prior to any work.)



<b>Terms of agreement months.</b>		<b>60</b>	<b>Contract Start Date:</b> 01/06/2024	<b>Contract End Date:</b> 31/05/2029
<b>Agreed fees (exc VAT) for full contract term</b>	£ 7966.80	<b>Payment Method (inc VAT at 20%)</b> Invoice on monthly retainer basis	£ 159.34	per calendar month

<b>Signed on behalf of client:</b>	_____	<b>Name:</b>	_____	<b>Date:</b>	_____
<b>Signed on behalf of Cope:</b>	_____	<b>Name:</b>	S Butters	<b>Date:</b>	21.03.24

Cope Safety Management Ltd  
 Boston Enterprise Centre, Venture House, Enterprise Way, Endeavour Park, Boston, Lincs. PE21 7TW.  
 Tel : 01205 367098 Fax : 01205 356417 [www.iwcope.co.uk](http://www.iwcope.co.uk) email: [opesafety@iwcope.co.uk](mailto:opesafety@iwcope.co.uk)

Registered in England No. 0584 1451  
 VAT Registered No. 646 5210 46

# BLACK SLUICE INTERNAL DRAINAGE BOARD

## EXECUTIVE COMMITTEE - 21 MAY 2024

### AGENDA ITEM 12

#### PUMPING STATION STRUCTURAL REVIEW

##### Swineshead Pumping Station

Swineshead Pumping Station is a three-pump station located north of Swineshead, Lincolnshire. The pumping station was constructed in 1966 and has seen varying levels of refurbishment, most recently in the early 2000's.

Swineshead pumping station discharges into the South Forty Foot Drain and is a mix of pumped discharge and gravity flow. The pumping station is used to manage the drainage and prevent flooding of people and property in Lincolnshire.

<i>Swineshead Pumping Station Information</i>	
Construction Date	1966
Hectares served by station	4819ha
Number of pumps	3
Individual Pump capacity	2.265 m <sup>3</sup> /sec
Total pump capacity	6.795 m <sup>3</sup> /sec
Gravity Flow Channel	Yes
Automatic weedscreen	Yes



##### Asset Inspections

The station was inspected visually in May 2023 as part of a programme to determine the current condition of all assets within the Boards district.

This inspection revealed the concrete was generally in good condition with minor areas of spalling, concerns were raised around the condition of the steel sheet piling and the steel frame supporting the pumps in the lower pump room. The building was in good condition with no major defects noted, there were issues noted with the emergency and flood lighting.

The pumps were last refurbished in 2002 and are not fish/eel friendly, the insulation resistance readings on the motors were noted to be low. The MCC was replaced in 2002. The pumps are operating beyond their design life and the MCC is approaching the end of its design life.

A structural engineer was employed to undertake a steel thickness survey of the sheet piling and the steel frame. This was delayed due to Storm Babet and the continuing high water levels. Testing was carried out in pump bay 1 and is assumed to be similar in bays 2 & 3.

##### Sheet piling

The survey indicated that the original thickness of the steel piling was 10.2mm, testing for residual thickness was undertaken in several location but concentrated in the wet dry zone. The results indicate that in several locations the steel thickness loss was greater than 61% in a number of locations the residual thickness is <4mm. The results indicate a significant section loss has occurred, the worst corroded areas were the wet/dry zone.

## Pump support steelwork

The pumps are supported on a steel frame above the piled and reinforced concrete inlet structure. Large laminations of corrosion were present to the web and bottom flange and when removed in two areas revealed the lower section of the outer longitudinal beam to be severely corroded. The web thickness was measured to be approximately 8mm to the mid-section and less than 4mm to the lower third. The bottom flange measured approximately 4mm whereas the top flange measured approximately 15mm. The top flange appeared to have suffered minimal corrosion and is assumed to be located slightly above the wet/dry corrosion zone. The corrosion laminations observed in pump bay 1 were also observed in pump bays 2 and 3, and therefore the poor condition of the steelwork observed in pump bay 1 is assumed to be similar in pump bays 2 and 3.

## Conclusion of Structural Engineer

The steel sheet piled walls and pump support steelwork at the inlet have corroded to an extent that they have reached the end of their serviceable life. It is unlikely that any numerical structural assessment could demonstrate their stability or any acceptable factor of safety.

The poor condition of the pump support steelwork is a particular concern. The extent of corrosion is likely to have reduced the beam strength across the structure and could potentially fail.

It is unlikely that the piling or support framework can be effectively repaired and therefore it is recommended the station is reconstructed.

## Next Steps

### Project Outline

A project is being submitted to the Environment Agency as part of the capital programme refresh for funding to replace the pumping station. This information has been based on best guesses for the cost of a new station using information from other replacement pumping stations in the area. A draft programme has been estimated based on development of other projects. The benefits have been calculated using the Do-Nothing damages calculated as part of the catchment modelling study. This information has been fed into the Partnership Funding Calculator and is summarised below.

Total Project Cost	£20,700,000
Benefits	£283,882,025
Residential Properties	820
Non-residential properties	85
Benefits Duration	25yrs
Cost Benefit Ratio	13.5
Partnership Funding Score	92%
GIA available	£19,379,126
Funding Gap	£1,597,719

Programme	
Hydraulic Modelling	June- December 2024
OBC Development	September – June 2025
OBC Approval	Oct 2025
Detail Design	September 2025 – December 2026
Tender Process	November 2026 – May 2027
Award of Contract	May 2027
Construction	July 2027- Dec 2028

These figures will be developed over the duration of the project and will change significantly.



A number of assumptions have been made at this stage:

- Project is funded via GIA and it is made available to start project in this financial year
- No allowance for double counting of benefits has been made
- Lead in times for pumps is 12 months
- Construction period 18 months
- Construction period is not constrained by environmental windows.

#### Hydraulic Modelling

The catchment modelling project is underway and will be used to determine the baseline modelling for the Swineshead catchment and the adjacent catchments this will consider the current capacity of the stations and if they are sufficient to manage with additional flows due to climate change. The modelling will also look at if stations can be combined to provide a better standard of service and to reduce the asset base. This initial phase of work is due to be completed in December 2024.

#### Pump Feasibility

A pump feasibility study will be undertaken to look at the best options for pumps considering the requirements of the pumping stations in relation to operating regimes and electricity costs.

#### Cost Estimation

We will engage with contractors early in the design process to determine the anticipated costs and buildability. This information will be fed into the OBC as it is developed.

#### Economic Analysis

Early phase Do Nothing benefits have been calculated for all catchments within the district and have been used to calculate the PF score. At the moment there has been no allowance for double counting of benefits or for sharing of benefits across hydraulically linked catchments.

#### Risks

The project is in the early phases of development and there are a number of uncertainties and risks around its delivery these include:

- Lincolnshire reservoir – the water transfer route is unknown at present and could impact on the location of this station.
- Pump failure prior to construction of new pumping station – there will be a reliance on Chain Bridge and Donington North Ings pumping stations to pump “normal” flows in place of Swineshead, both these stations have pumps and M&E equipment at end of life. A bid will be submitted to the EA for smaller scale project to replace the pumps and MCC’s ahead of the construction of Swineshead however this is not likely to be until 2027.
- GiA funding is not available to deliver the project.
- Estimations of the costs and benefits are incorrect and a project cannot be justified.



# Black Sluice Internal Drainage Board

Unaudited Financial Statements  
For The Year Ended 31st March 2024

**DRAFT**



**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
Keith Casswell	Chairperson - Board	E
	Chairperson - Executive Committee	
Paul Holmes	Vice Chairperson - Board	G
	Chairperson - Northern Works	
	Chairperson - Environment Committee	
Mark Rollinson	Chairperson - Southern Works	F
Jonathan Fowler	Chairperson - Structures	G
William Ash		D
John Atkinson		D
Victor Barker		C
Mark Leggott		A
Robert Needham		B
Peter Robinson		B
Chris Wray		E

### Members Appointed by District Councils

Boston Borough Council	
Peter Bedford	
Michael Brookes	Chairperson - Audit & Risk Committee
Neil Drayton	
David Middleton	
Chris Mountain	
Claire Rylott	
David Scoot	
Helen Staples	
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 MInstLM 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 2024, 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 2024, 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 took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	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.

This annual governance statement is approved by the body and recorded as minute reference ..... dated 11 June 2024.

Signed on behalf of Black Sluice Internal Drainage Board.

.....  
Mr Keith Casswell  
Chairman  
11 June 2024

.....  
Mr Daniel Withnall  
Chief Executive  
11 June 2024



# 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 2024.

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 2024 and its income and expenditure for the year then ended.

.....  
Mr Daniel Withnall  
11 June 2024

## 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 11 June 2024.

.....  
Mr Keith Casswell  
11 June 2024

# 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 £246,144 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 2024

	Note	2023/24	2022/23
<b>Income</b>		<b>£</b>	<b>£</b>
Special Levies on Councils	1	1,531,381	1,190,351
Drainage Rates		1,451,535	1,135,243
Grant Income (Including Local Levy)	2	564,016	70,000
Income from Rechargeable Works		420,299	683,313
Sundry Income	3	52,520	199,973
Interest		44,103	7,078
Investment Income		10,577	10,279
Rental Income		7,366	7,366
Development Reserve Contribution		5,000	5,000
		<b>4,086,797</b>	<b>3,308,603</b>
<b>Expenditure</b>			
Pumping Stations		1,115,880	522,868
Drain Maintenance		850,043	808,894
Asset Refurbishments	4	754,346	268,084
Administration Costs		530,927	466,103
Cost of Rechargeable Works		382,187	621,531
Environment Agency Precept		276,552	276,552
Depot Costs		72,384	65,534
Establishment Charges		71,656	67,768
Miscellaneous Charges		27,795	23,229
Environmental Schemes		15,041	17,808
		<b>4,096,811</b>	<b>3,138,371</b>
<b>Surplus / (Deficit)</b>		<b>(10,014)</b>	<b>170,232</b>

# Black Sluice Internal Drainage Board

## Balance Sheet as at 31st March 2024

	Note	2023/24	2022/23
<b>Fixed Assets</b>			
Pumping Stations		3,861,354	3,861,354
Land & Buildings		1,009,350	1,009,350
Vehicles, Plant & Equipment		1,205,533	897,697
Non Operational Assets		165,000	165,000
	8	6,241,237	5,933,401
<b>Current Assets</b>			
Stock		66,469	50,167
Debtors & Prepayments	9	291,572	193,100
Investment Valuation		413,387	417,960
Cash at bank & in hand	10	2,175,328	1,777,330
		2,946,756	2,438,557
<b>Current Liabilities</b>			
Creditors	11	(887,675)	(278,851)
<b>Net Current Assets</b>		2,059,081	2,159,706
<b>Liability related to defined pension scheme</b>		446,000	446,000
<b>Total Assets less Liabilities</b>		8,746,318	5,390,107
Capital Reserve		6,241,235	5,933,400
Pension Reserve		446,000	446,000
Investment Revaluation Reserve		(86,613)	(82,040)
		6,600,622	3,148,360
Revenue Reserve		1,422,242	1,432,256
Development Reserve		589,256	460,414
Plant Reserve		(47,572)	221,054
Wages Oncost Reserve		181,770	128,023
		2,145,696	2,241,747
	12	8,746,318	5,390,107

Mr K Casswell  
Chairman  
11 June 2024

Mr DJ Withnall  
Chief Executive  
11 June 2024

# Black Sluice Internal Drainage Board

## Notes to the Accounts

	2023/24	2022/23
<b>1 Special Levies</b>	£	£
Boston Borough Council	1,139,128	885,734
South Holland District Council	213,986	166,134
North Kesteven District Council	97,416	75,250
South Kesteven District Council	80,851	63,233
	<b>1,531,381</b>	<b>1,190,351</b>

	2023/24	2022/23
<b>2 Government Grants received from Defra</b>	£	£
Telemetry Software & CCTV		20,000
Black Sluice Catchment Modelling Study	100,000	50,000
Sempringham PS Weedscreen Cleaner	100,844	
South Kyme PS Bank Repair Specification	5,000	
Ewerby Fen PS Bank Repair Specification	5,000	
Trinity College PS Bank Repair Specification	5,000	
Damford PS Bank Repair Specification	5,000	
Allan House PS scheme	200,000	
Black Sluice NFM Works	40,000	
Gosberton Transformer	95,000	
Peat Restoration Project- Bourne	8,172	
	<b>564,016</b>	<b>70,000</b>

	2023/24	2022/23
<b>3 Sundry Income</b>	£	£
Sundry Income	29,470	178,562
Solar Income	23,050	21,411
	<b>52,520</b>	<b>199,973</b>

	2023/24	2022/23
<b>4 Asset Refurbishments</b>	£	£
Drain Asset Improvements	514,980	161,954
Pumping Station Refurbishments	239,366	106,130
	<b>754,346</b>	<b>268,084</b>

### 5 Remuneration

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

Band £	2023/24	2022/23
50,000 to 59,999	1	
60,000 to 69,999	1	1
70,000 to 79,999	1	1
80,000 to 89,999		
90,000 to 99,999		
100,000 to 109,999	1	1
	<b>4</b>	<b>3</b>

### 6 Audit Fees

	2023/24	2022/23
	£	£
Fees paid to the Board's External Auditor	2,940	2,940

### 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	1,877,869	6,913,573
Additions	0	0	0	529,153	529,153
Disposals	0	0	0	(121,425)	(121,425)
Revaluation	0	0	0	0	0
<b>As at 31st March 2024</b>	<b>1,009,350</b>	<b>3,861,354</b>	<b>165,000</b>	<b>2,285,597</b>	<b>7,321,301</b>
<b>Depreciation</b>					
Opening Balance	0	0	0	(980,171)	(980,171)
Disposals	0	0	0	100,601	100,601
Charge for year	0	0	0	(200,494)	(200,494)
<b>As at 31st March 2024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,080,064)</b>	<b>(1,080,064)</b>
<b>Net Book Value</b>					
<b>As at 31st March 2023</b>	<b>1,009,350</b>	<b>3,861,354</b>	<b>165,000</b>	<b>897,698</b>	<b>5,933,402</b>
<b>As at 31st March 2024</b>	<b>1,009,350</b>	<b>3,861,354</b>	<b>165,000</b>	<b>1,205,533</b>	<b>6,241,237</b>

	2023/24 £	2022/23 £
<b>9 Debtors &amp; Payment in Advance</b>		
Trade Debtors	98,334	61,229
Prepayments	108,840	103,776
Officers Car Loans	4,583	8,706
Rechargeable Work in Progress	2,635	0
HM Revenue & Customs (VAT)	74,007	17,547
Drainage Rate Debtors	3,173	1,842
	<b>291,572</b>	<b>193,100</b>

	2023/24 £	2022/23 £
<b>10 Cash at Bank &amp; in hand</b>		
Bank Deposits	2,175,114	1,777,071
Petty Cash	214	259
	<b>2,175,328</b>	<b>1,777,330</b>

	2023/24 £	2022/23 £
<b>11 Creditors</b>		
Trade Creditors	687,360	138,749
Accruals	200,315	140,102
	<b>887,675</b>	<b>278,851</b>

## 12 Reserves

	Balance 31/03/2023	Additions in Year	Withdrawals in year	Balance 31/03/2024
Capital Reserve	5,933,400	508,329	(200,494)	6,241,235
Pension Reserve	(2,703,000)			446,000
Investment Revaluation Reserve	(82,040)		(4,573)	(86,613)
Revenue Reserve	1,432,256		(10,014)	1,422,242
Development Reserve	460,414	133,842	(5,000)	589,256
Plant Reserve	221,054	260,527	(529,153)	(47,572)
Wages Oncost Reserve	128,023	257,851	(204,104)	181,770
	5,390,107	1,160,549	(953,338)	8,746,318

**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.